

## Madison County Parks and Recreation Authority

01/17/19

## Statement of Financial Position

Accrual Basis

As of December 31, 2018

	<u>Dec 31, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Union Bank and Trust	182,469.90
<b>Total Checking/Savings</b>	<u>182,469.90</u>
<b>Total Current Assets</b>	182,469.90
<b>Fixed Assets</b>	
<b>15000 · Capital Assets</b>	
15010 · Construction in Progress	42,059.54
15020 · Building Improvements	28,395.43
15030 · Equipment	79,033.26
15120 · Accum. Depr-Bldg Improvements	-1,419.77
15130 · Accum. Depr.-Equipment	-47,536.14
<b>Total 15000 · Capital Assets</b>	<u>100,532.32</u>
<b>Total Fixed Assets</b>	<u>100,532.32</u>
<b>TOTAL ASSETS</b>	<b><u><u>283,002.22</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	9,094.07
<b>Total Accounts Payable</b>	<u>9,094.07</u>
<b>Other Current Liabilities</b>	
21120 · Accrued Leased Employee	9,034.00
<b>24000 · Payroll Liabilities</b>	
24010 · Federal Withholding	75.00
24020 · FICA & Medicare Withholding	279.48
24030 · Virginia Withholding	147.00
24040 · VEC Withholding	168.01
<b>Total 24000 · Payroll Liabilities</b>	<u>669.49</u>
<b>Total Other Current Liabilities</b>	<u>9,703.49</u>
<b>Total Current Liabilities</b>	<u>18,797.56</u>
<b>Total Liabilities</b>	18,797.56
<b>Equity</b>	
31000 · Investment in Capital Assets	98,053.79
33000 · Unassigned Fund Balance	18,796.89
Net Income	147,353.98
<b>Total Equity</b>	<u>264,204.66</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>283,002.22</u></u></b>