

## Madison County Parks and Recreation Authority

08/19/19

## Budget vs Actual-Operations only

Accrual Basis

July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
410000 · Contribution from Madison Co	210,300	210,300	0	100%
410100 · Madison County School Fund	30,000	30,000	0	100%
411000 · Donations				
411015 · Hoover Ridge Fund	7,500	46,501	(39,001)	16%
411021 · H5 Renovation Project	13,537	10,000	3,537	135%
411051 · In-Kind - Concession Stand	0	99,003	(99,003)	0%
<b>Total 411000 · Donations</b>	<b>21,037</b>	<b>155,504</b>	<b>(134,467)</b>	<b>14%</b>
413000 · Brought forward from prior year	59,173	59,173	0	100%
414000 · Rentals				
414110 · Facility/Field Rental	300	0	300	100%
<b>Total 414000 · Rentals</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>100%</b>
422000 · User Fee	23,983	26,140	(2,157)	92%
<b>Total Income</b>	<b>344,794</b>	<b>481,117</b>	<b>(136,323)</b>	<b>72%</b>
<b>Gross Profit</b>	<b>344,794</b>	<b>481,117</b>	<b>(136,323)</b>	<b>72%</b>
<b>Expense</b>				
500000 · Expenses--Operational				
501000 · Payroll Expenses				
501100 · Labor				
501101 · Part-Time Custodian	16,682	11,138	5,544	150%
501102 · Part-Time Clerical	11,244	14,586	(3,342)	77%
501103 · Part-Time Maintenance	13,692	23,185	(9,494)	59%
<b>Total 501100 · Labor</b>	<b>41,618</b>	<b>48,909</b>	<b>(7,291)</b>	<b>85%</b>
501110 · Fringe				
501111 · FICA and Medicare	3,166	3,742	(576)	85%
501112 · VEC Expense	446	697	(251)	64%
<b>Total 501110 · Fringe</b>	<b>3,613</b>	<b>4,439</b>	<b>(826)</b>	<b>81%</b>
<b>Total 501000 · Payroll Expenses</b>	<b>45,231</b>	<b>53,348</b>	<b>(8,117)</b>	<b>85%</b>
502000 · Leased Employees	108,859	113,339	(4,480)	96%
503000 · Outside Services	509	800	(291)	64%
504000 · Repairs & Maintenance				
504110 · Field Maintenance	7,646	12,084	(4,438)	63%
504120 · Supplies	2,870	6,854	(3,984)	42%
504130 · Maintenance	3,803	5,000	(1,197)	76%
504140 · Vehicle/Equipment Repairs	7,155	6,273	882	114%
<b>Total 504000 · Repairs &amp; Maintenance</b>	<b>21,475</b>	<b>30,211</b>	<b>(8,736)</b>	<b>71%</b>
505000 · Advertising	714	956	(242)	75%
506000 · Utilities				
506100 · Electricity				
506101 · Red Barn	476	464	12	103%
506102 · PRA Office	1,474	1,115	359	132%
506103 · E1	594	372	222	160%
506104 · E2/Concessions	1,258	1,393	(135)	90%
506105 · American Legion Pavilion	798	650	148	123%
506106 · Hockey Rink/Concessions	427	464	(37)	92%
506107 · Soccer Field	441	372	69	119%
506108 · Camp Crockett	274	93	181	294%
506109 · Performing Arts Stage	461	0	461	100%
506110 · H5 Pressbox and Lights	92	0	92	100%
506111 · Football / Concessions	335	0	335	100%
<b>Total 506100 · Electricity</b>	<b>6,631</b>	<b>4,923</b>	<b>1,708</b>	<b>135%</b>
506119 · Heating Services	873	1,684	(811)	52%

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<b>506120 · Water &amp; Sewer</b>				
506121 · Portajohn Costs	10,041	10,500	(459)	96%
506122 · Rec Ctr. Road	229	186	43	123%
<b>Total 506120 · Water &amp; Sewer</b>	<b>10,271</b>	<b>10,686</b>	<b>(415)</b>	<b>96%</b>
<b>506130 · Telecommunications</b>	<b>3,171</b>	<b>3,754</b>	<b>(583)</b>	<b>84%</b>
<b>Total 506000 · Utilities</b>	<b>20,946</b>	<b>21,047</b>	<b>(101)</b>	<b>100%</b>
<b>507000 · Insurance</b>				
507100 · Insurance - Vehicle	1,728	1,765	(37)	98%
507110 · Insurance - Property	167	186	(19)	90%
507120 · Insurance - General Liability	335	279	56	120%
507130 · Insurance - Boiler & Machinery	0	19	(19)	0%
507140 · Insurance - Public Officials	550	557	(7)	99%
507150 · Insurance - Crime	675	650	25	104%
507160 · Insurance--Equipment Breakdown	14	0	14	100%
507170 · Insurance-Inland Marine	144	0	144	100%
<b>Total 507000 · Insurance</b>	<b>3,613</b>	<b>3,456</b>	<b>157</b>	<b>105%</b>
<b>508000 · Seminars &amp; Tuition</b>	<b>965</b>	<b>225</b>	<b>740</b>	<b>429%</b>
<b>508100 · Affiliations/Dues</b>	<b>260</b>	<b>0</b>	<b>260</b>	<b>100%</b>
<b>509000 · Office Supplies</b>	<b>6,124</b>	<b>5,199</b>	<b>925</b>	<b>118%</b>
<b>509100 · Office Equipment</b>	<b>2,371</b>	<b>0</b>	<b>2,371</b>	<b>100%</b>
<b>509200 · Meals and Entertainment</b>	<b>399</b>	<b>0</b>	<b>399</b>	<b>100%</b>
<b>509400 · Event Supplies</b>	<b>174</b>	<b>0</b>	<b>174</b>	<b>100%</b>
<b>510000 · Postal Service</b>	<b>362</b>	<b>448</b>	<b>(86)</b>	<b>81%</b>
<b>511000 · Fuel</b>	<b>3,334</b>	<b>2,787</b>	<b>547</b>	<b>120%</b>
<b>512000 · Janitorial</b>	<b>84</b>	<b>279</b>	<b>(195)</b>	<b>30%</b>
<b>513000 · Small Tools &amp; Equipment</b>	<b>1,323</b>	<b>5,276</b>	<b>(3,953)</b>	<b>25%</b>
<b>514000 · Fees</b>				
514010 · Direct Deposit Fee	0	90	(90)	0%
514020 · Bank Fees	39	337	(298)	12%
514030 · Credit Card Processing Fees	566	1,190	(624)	48%
<b>Total 514000 · Fees</b>	<b>605</b>	<b>1,617</b>	<b>(1,012)</b>	<b>37%</b>
<b>Total 500000 · Expenses--Operational</b>	<b>217,348</b>	<b>238,988</b>	<b>(21,640)</b>	<b>91%</b>
<b>516000 · Capital Outlays</b>				
516100 · Tools & Equipment	483	1,031	(548)	47%
516200 · Building/Infrastructure Dev				
516202 · PRA Office Projects	90	0	90	100%
516204 · Road Improvements	316			
516206 · Irrigation Project	(777)	0	(777)	100%
516209 · Stage	12,344	6,000	6,344	206%
516210 · Concession Stand/Restroom				
516210C · Site work, footings, ada walks	10,767	11,000	(233)	98%
516210D · REC	0	500	(500)	0%
516210F · Plumbing	3,913	5,900	(1,987)	66%
516210G · Sewer	0	8,000	(8,000)	0%
516210H · Framing, setting trusses, matrl	24,774	22,200	2,574	112%
516210J · Electrical	192	5,000	(4,808)	4%
516210K · Roofing	12,069	12,000	69	101%
516210L · Trim Carpentry	4,762	3,000	1,762	159%
516210M · Insulation	0	1,495	(1,495)	0%
516210N · Concrete	0	12,000	(12,000)	0%
516210P · Bathroom Partitions	0	3,000	(3,000)	0%
516210Q · Interior Walls	756	5,000	(4,244)	15%
516210R · Gutters	0	2,000	(2,000)	0%
516210S · Upstairs	0	5,000	(5,000)	0%
516210Z · Donations - In-Kind	0	99,003	(99,003)	0%
<b>Total 516210 · Concession Stand/Restroom</b>	<b>57,233</b>	<b>195,098</b>	<b>(137,865)</b>	<b>29%</b>

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<b>516211 · H5 Renovation Project</b>				
516211A · Electrical Lines	0	1,823	(1,823)	0%
516211B · Bleachers	0	1,595	(1,595)	0%
516211C · Gates & Dugouts	377	500	(123)	75%
516211D · Scoreboard Relocation	3,882	2,000	1,882	194%
516211E · Limestone	1,453	1,400	53	104%
516211F · Scoreboard Net	0	200	(200)	0%
516211G · Electrical Supplies	15,355	5,874	9,481	261%
516211H · Light Brackets	5,912	1,000	4,912	591%
516211J · Handicap Parking	11	100	(89)	11%
516211K · Electricity to Press Box	0	1,006	(1,006)	0%
516211L · ADA Route Concrete	1,896	4,977	(3,081)	38%
516211M · Building Concrete	7,216	5,525	1,691	131%
516211N · Concrete Pads for Bleachers	1,302	1,000	302	130%
516211P · Block	626	3,000	(2,374)	21%
516211Q · Contingencies	7,245	5,000	2,245	145%
516211R · Plumbing	887	5,000	(4,113)	18%
516211S · Framing	3,704	0	3,704	100%
516211T · Batting Cages	1,506	0	1,506	100%
516211U · Field Maintenance	290			
<b>Total 516211 · H5 Renovation Project</b>	<b>51,663</b>	<b>40,000</b>	<b>11,663</b>	<b>129%</b>
<b>Total 516200 · Building/Infrastructure Dev</b>	<b>120,868</b>	<b>241,098</b>	<b>(120,230)</b>	<b>50%</b>
<b>Total 516000 · Capital Outlays</b>	<b>121,351</b>	<b>242,129</b>	<b>(120,778)</b>	<b>50%</b>
<b>Total Expense</b>	<b>338,699</b>	<b>481,117</b>	<b>(142,418)</b>	<b>70%</b>
<b>Net Ordinary Income</b>	<b>6,096</b>	<b>0</b>	<b>6,095</b>	<b>1,904,922%</b>
<b>Net Income</b>	<b>6,096</b>	<b>0</b>	<b>6,095</b>	<b>1,904,922%</b>