

Madison County Parks and Recreation Authority

Statement of Financial Position

05/17/19

As of April 30, 2019

Accrual Basis

	Apr 30, 19
ASSETS	
Current Assets	
Checking/Savings	
10000 · Union Bank and Trust	191,445.74
Total Checking/Savings	191,445.74
Total Current Assets	191,445.74
Fixed Assets	
15000 · Capital Assets	
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
Total 15000 · Capital Assets	100,532.32
Total Fixed Assets	100,532.32
TOTAL ASSETS	291,978.06
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	1,854.59
Total Accounts Payable	1,854.59
Other Current Liabilities	
24000 · Payroll Liabilities	
24020 · FICA & Medicare Withholding	453.52
24030 · Virginia Withholding	293.00
24040 · VEC Withholding	141.81
24000 · Payroll Liabilities - Other	6.20
Total 24000 · Payroll Liabilities	894.53
Total Other Current Liabilities	894.53
Total Current Liabilities	2,749.12
Total Liabilities	2,749.12
Equity	
31000 · Investment in Capital Assets	98,053.79
33000 · Unassigned Fund Balance	18,796.89
Net Income	172,378.26
Total Equity	289,228.94
TOTAL LIABILITIES & EQUITY	291,978.06