

Ponchatoula Area Recreation District No. 1 GENERAL FUND - 2023 AMENDED BUDGET 2024 PROPOSED BUDGET											
	2023 - Current Year									2024 - Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(J)	(K)
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	Amended		Proposed	% Change
	Budget	Budget	Year-to-Date as of: 11/13/2023	Remaining for Year	Actual Result at Year End	Last Adopted Budget vs. Projected Actual Result at Year End	Amendments	2023 Budget		Budget for 2024	Projected Actual Result at Year End vs. Proposed Budget
					(C+D)	(E / B - 1)					(J / E - 1)
Beginning Cash - Projected	\$ 2,002,443.47	\$ 2,002,443.47	\$ 1,477,101.40	\$ -	\$ 1,477,101.40	-26.24%	\$ (525,342.07)	\$ 1,477,101.40		1,500,000.00	2%
Beginning LAMP - Projected	\$ 57,500.00	\$ 57,500.00	\$ 56,507.48	\$ -	\$ 56,507.48	-1.73%	\$ (992.52)	56,507.48		57,000.00	1%
SUMMARY OF REVENUES - BY SOURCES											
401 Income - Ad Valorem Taxes	\$ 1,674,571.91	\$ 1,674,571.91	\$ 1,613,688.21	\$ -	\$ 1,613,688.21	-3.64%	\$ 125,428.09	\$ 1,800,000.00		\$ 1,800,000.00	12%
402 Interest Income - Other	\$ 7,500.00	\$ 7,500.00	\$ 5,030.89	\$ 450.00	\$ 5,480.89	-26.92%	\$ (2,000.00)	\$ 5,500.00		\$ 6,000.00	9%
403 Rebates	\$ 750.00	\$ 750.00	\$ -	\$ -	\$ -	-100.00%	\$ (250.00)	\$ 500.00		\$ 750.00	#DIV/0!
404 Rental Income	\$ 22,500.00	\$ 22,500.00	\$ 14,430.00	\$ 1,000.00	\$ 15,430.00	-31.42%	\$ (7,500.00)	\$ 15,000.00		\$ 20,000.00	30%
405 Miscellaneous Income	\$ 50,000.00	\$ 50,000.00	\$ 1,276.16	\$ -	\$ 1,276.16	-97.45%	\$ (48,800.00)	\$ 1,200.00		\$ 5,000.00	292%
406 State Revenue Sharing	\$ 128,000.00	\$ 128,000.00	\$ 125,355.00	\$ -	\$ 125,355.00	-2.07%	\$ (3,000.00)	\$ 125,000.00		\$ 130,000.00	4%
408 Sponsorships / Donations	\$ 25,000.00	\$ 25,000.00	\$ 13,167.33	\$ 1,500.00	\$ 14,667.33	-41.33%	\$ (10,750.00)	\$ 14,250.00		\$ 15,000.00	2%
420 PARD Women's Volleyball Income	\$ -	\$ -	\$ 75.00	\$ -	\$ 75.00	#DIV/0!	\$ 75.00	\$ 75.00		\$ -	-100%
Out of District Fees	\$ 8,500.00	\$ 8,500.00	\$ 5,255.00	\$ -	\$ 5,255.00	-38.18%	\$ (3,250.00)	\$ 5,250.00		\$ 8,500.00	62%
PARD Volleyball	\$ 27,500.00	\$ 27,500.00	\$ 17,330.00	\$ -	\$ 17,330.00	-36.98%	\$ (10,170.00)	\$ 17,330.00		\$ 20,000.00	15%
Total Revenues by Sources	\$ 1,944,321.91	\$ 1,944,321.91	\$ 1,795,607.59	\$ 2,950.00	\$ 1,798,557.59	-7.50%	\$ 39,783.09	\$ 1,984,105.00		\$ 2,005,250.00	11%
Total Projected Funds Available	3,946,765.38	3,205,445.55	3,272,708.99		3,275,658.99	2.2%	(485,558.98)	3,461,206.40		3,482,351.40	6.3%
SUMMARY OF EXPENDITURES - BY ACCOUNTS											
601 Advertising	\$ 35,000.00	\$ 35,000.00	\$ 50,848.89	\$ 4,842.75	\$ 55,691.64	59%	\$ 21,000.00	\$ 56,000.00		\$ 50,000.00	-10%
602 Bank Charges	\$ 1,500.00	\$ 1,500.00	\$ 3,625.60	\$ 345.30	\$ 3,970.90	165%	\$ 2,500.00	\$ 4,000.00		\$ 3,000.00	-24%
618 Casual Labor	\$ 15,000.00	\$ 15,000.00	\$ 23,988.67	\$ 2,284.64	\$ 26,273.31	75%	\$ 12,000.00	\$ 27,000.00		\$ 25,000.00	-5%
620 Wages	\$ 575,000.00	\$ 575,000.00	\$ 335,381.23	\$ 234,618.77	\$ 570,000.00	-1%	\$ (5,000.00)	\$ 570,000.00		\$ 575,000.00	1%
658 Insurance	\$ 150,000.00	\$ 150,000.00	\$ 217,337.26	\$ 20,698.79	\$ 238,036.05	59%	\$ 90,000.00	\$ 240,000.00		\$ 240,000.00	1%
685 Repairs & Maintenance	\$ 200,000.00	\$ 200,000.00	\$ 153,886.07	\$ 14,655.82	\$ 168,541.89	-16%	\$ (10,000.00)	\$ 190,000.00		\$ 200,000.00	19%
702 Office	\$ 9,000.00	\$ 9,000.00	\$ 5,232.31	\$ 498.32	\$ 5,730.63	-36%	\$ (3,000.00)	\$ 6,000.00		\$ 7,500.00	31%
703 Equipment Rental	\$ -	\$ -	\$ 1,678.81	\$ 159.89	\$ 1,838.70	#DIV/0!	\$ 2,000.00	\$ 2,000.00		\$ 2,000.00	0%
704 Equipment/Field Maintenance	\$ 90,000.00	\$ 90,000.00	\$ 45,503.82	\$ 4,333.70	\$ 49,837.52	-45%	\$ (30,000.00)	\$ 60,000.00		\$ 55,000.00	10%
705 Postage	\$ 2,000.00	\$ 2,000.00	\$ 803.52	\$ 76.53	\$ 880.05	-56%	\$ (500.00)	\$ 1,500.00		\$ 1,000.00	14%
712 Legal & Professional	\$ 30,000.00	\$ 30,000.00	\$ 31,216.00	\$ 2,972.95	\$ 34,188.95	14%	\$ 7,500.00	\$ 37,500.00		\$ 35,000.00	2%
716 Professional Expenses	\$ 15,000.00	\$ 15,000.00	\$ 3,110.65	\$ 296.25	\$ 3,406.90	-77%	\$ (10,000.00)	\$ 5,000.00		\$ 5,000.00	47%
715 Payroll Processing Fees	\$ 3,000.00	\$ 3,000.00	\$ 1,451.09	\$ 138.20	\$ 1,589.29	-47%	\$ (1,000.00)	\$ 2,000.00		\$ 2,000.00	26%
746 SIMPLE IRA - Company	\$ 20,000.00	\$ 20,000.00	\$ 13,921.43	\$ 4,078.57	\$ 18,000.00	-10%	\$ (2,000.00)	\$ 18,000.00		\$ 20,000.00	11%
747 Payroll Taxes	\$ 60,000.00	\$ 60,000.00	\$ 28,099.12	\$ 26,900.88	\$ 55,000.00	-8%	\$ (5,000.00)	\$ 55,000.00		\$ 60,000.00	9%
748 Employee Benefits	\$ 150,000.00	\$ 150,000.00	\$ 220,471.10	\$ 20,997.25	\$ 241,468.35	61%	\$ 92,000.00	\$ 242,000.00		\$ 150,000.00	-38%
749 Technology	\$ 35,000.00	\$ 35,000.00	\$ 47,267.75	\$ 4,501.69	\$ 51,769.44	48%	\$ 17,000.00	\$ 52,000.00		\$ 50,000.00	-3%
750 Telephone	\$ 15,000.00	\$ 15,000.00	\$ 17,750.54	\$ 1,690.53	\$ 19,441.07	30%	\$ 5,000.00	\$ 20,000.00		\$ 20,000.00	3%
754 Travel	\$ 5,000.00	\$ 5,000.00	\$ 2,675.57	\$ 254.82	\$ 2,930.39	-41%	\$ (1,500.00)	\$ 3,500.00		\$ 5,000.00	71%
757 Sheriff's Pension Fund	\$ 65,000.00	\$ 65,000.00	\$ -	\$ -	\$ -	-100%	\$ -	\$ 65,000.00		\$ 65,000.00	#DIV/0!
760 Utilities	\$ 110,000.00	\$ 110,000.00	\$ 105,350.13	\$ 10,033.35	\$ 115,383.48	5%	\$ 6,000.00	\$ 116,000.00		\$ 115,000.00	0%
765 Capital Outlay	\$ 250,000.00	\$ 250,000.00	\$ 130,743.00	\$ 119,257.00	\$ 250,000.00	0%	\$ -	\$ 250,000.00		\$ 250,000.00	0%
767 Supplies	\$ 85,000.00	\$ 85,000.00	\$ 43,232.82	\$ 4,117.41	\$ 47,350.23	-44%	\$ (37,000.00)	\$ 48,000.00		\$ 50,000.00	6%
780 PARD Women's Volleyball Expenses	\$ -	\$ -	\$ 1,762.50	\$ -	\$ 1,762.50	#DIV/0!	\$ 1,800.00	\$ 1,800.00		\$ -	-100%
Total Expenditures by Accounts	\$ 1,920,500.00	\$ 1,920,500.00	\$ 1,485,337.88	\$ 477,753.37	\$ 1,961,328.75	2%	\$ 150,000.00	\$ 2,070,500.00		\$ 1,985,500.00	1%
SUMMARY OF FUND BALANCE											
Net Change In Fund Balance	\$ 81,321.91	\$ 81,321.91	\$ 366,777.19	\$ (474,803.37)	\$ (106,263.68)		\$ (111,209.43)	\$ (29,887.52)		\$ 76,750.00	11%
Estimated Beginning Fund Balance	\$ 2,002,443.47	\$ 2,002,443.47	\$ 1,477,101.40	\$ -	\$ 1,477,101.40		\$ (525,342.07)	\$ 1,477,101.40		\$ 1,500,000.00	2%
Estimated Ending Fund Balance	2,083,765.38	2,083,765.38	1,843,878.59	(474,803.37)	1,369,075.22		(636,551.50)	1,447,213.88		1,576,750.00	12.7%