



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

**BOARD OF DIRECTORS MEETING**

**January 12, 2023**

**ITEM 2**

FINANCIAL REPORTS FOR THE MONTH OF OCTOBER 2023

FINANCIAL REPORTS FOR THE FIRST QUARTER 2022-2023

**SUMMARY OF RECOMMENDATION**

Receive financial reports presented for Quarter 1 2022-2023 and October 2022.

**ATTACHMENTS**

1. QTR 1 2022-2023 Summary Balance Sheet (Revised)
2. QTR 1 2022-2023 Revenue and Expense Report
3. October 2022 Summary Balance Sheet
4. October 2022 Revenue and Expense Report

**SUBMITTED BY:**

*Lisa Mundis*

Lisa Mundis  
Finance Director

Kensington Police Protection & Community Services District  
 Summary Balance Sheet  
 As of September 30, 2022

	Sep 30, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	1,821,687
Accounts Receivable	3,490,512
Other Current Assets	0
Total Current Assets	5,312,199
Fixed Assets	5,628,257
Other Assets	3,598,119
<b>TOTAL ASSETS</b>	<b>14,538,575</b>
 <b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	32,371
Credit Cards	(88,015)
Other Current Liabilities	57,068
Total Current Liabilities	1,424
Long Term Liabilities	8,879,402
Total Liabilities	8,880,826
Equity	5,657,750
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>14,538,576</b>

Kensington Police Protection & Community Services District  
 2022-2023 Quarter 1 Revenue and Expense Report  
 July through September 2022

	QTR 1 2022				2022-2023	
	July - Sept	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	Amended Annual Budget	% of Annual Budget
<b>REVENUE</b>						
400 · Police Activities Revenue						
401 · Levy Tax Police- Co. Prop. 1%	2,024,311	1,996,500	27,811	101.39%	2,201,900	91.94%
402 · Special Tax-Police	651,974	648,000	3,974	100.61%	720,000	90.55%
404 · Measure G Supplemental Tax PD	14,108	163,075	(148,967)	8.65%	652,300	2.16%
410 · Police Fees/Service Charges	2,357	3,000	(643)	78.57%	12,000	19.64%
414 · POST Reimbursement	4,624	18,750	(14,126)	24.66%	125,000	3.70%
415 · COPS Grants-Police	74,358	43,750	30,608	169.96%	175,000	42.49%
418 · Reimbursements/Refunds	0	1,500	(1,500)	0.00%	6,000	0.00%
<b>Total 400 · Police Activities Revenue</b>	<b>2,771,732</b>	<b>2,874,575</b>	<b>(102,843)</b>	<b>96.42%</b>	<b>3,892,200</b>	<b>71.21%</b>
420 · Park/Rec Activities Revenue						
424 · Special Tax-L&L Parks	44,359	30,000	14,359	147.86%	44,400	99.91%
427 · Community Center Revenue	16,300	15,000	1,300	108.67%	57,700	28.25%
438 · Tennis Court Revenue	635	375	260	169.33%	1,500	42.33%
439 · Other Community Center Revenue	0	3,750	(3,750)	0.00%	15,000	0.00%
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>61,294</b>	<b>49,125</b>	<b>12,169</b>	<b>124.77%</b>	<b>118,600</b>	<b>51.68%</b>
440 · District Activities Revenue						
456 · Interest-District	3,948	1,256	2,692	314.34%	5,000	78.96%
458 · Other District Revenue	6,385	2,500	3,885	255.39%	9,700	65.82%
<b>Total 440 · District Activities Revenue</b>	<b>10,333</b>	<b>3,756</b>	<b>6,577</b>	<b>275.10%</b>	<b>14,700</b>	<b>70.29%</b>
460 · Waste Removal Revenue						
461 · Waste Removal Franchise Fee	2,988	27,515	(24,527)	10.86%	110,000	2.72%
<b>Total 460 · Waste Removal Revenue</b>	<b>2,988</b>	<b>27,515</b>	<b>(24,527)</b>	<b>10.86%</b>	<b>110,000</b>	<b>2.72%</b>
<b>TOTAL REVENUE</b>	<b>2,846,347</b>	<b>2,954,971</b>	<b>(108,624)</b>	<b>96.32%</b>	<b>4,135,500</b>	<b>68.83%</b>

Kensington Police Protection & Community Services District  
 2022-2023 Quarter 1 Revenue and Expense Report  
 July through September 2022

EXPENSE	QTR 1 2022	Year to Date	\$ Over Budget	% of YTD	2022-2023	
	July - Sept	Budget	(Under Budget)	Budget	Amended Annual Budget	% of Annual Budget
500 · Police Salary and Benefit Exp						
502 · Salary - Officers	194,113	297,200	(103,087)	65.31%	1,114,880	17.41%
506 · Overtime	36,043	25,030	11,013	144.00%	100,000	36.04%
508 · Salary - Non-Sworn	16,043	17,025	(982)	94.23%	68,100	23.56%
509 · Hiring Bonus	8,000	4,700	3,300	170.21%	20,000	40.00%
521-A · Medical/Vision/Dental-Active	35,733	43,190	(7,457)	82.73%	172,700	20.69%
521-R · Medical/Vision/Dental-Retired	53,795	40,250	13,545	133.65%	160,400	33.54%
521-T · Medical/Vision/Dental-Trust	0	38,100	(38,100)	0.00%	89,820	0.00%
522 · Officer Life Insurance	668	2,540	(1,872)	26.31%	10,100	6.62%
523 · SocialSecurity/Medicare-Police	3,594	3,825	(231)	93.97%	15,300	23.49%
524 · Social Security - District	995	2,915	(1,920)	34.12%	11,600	8.58%
527 · PERS - District Portion	45,375	58,475	(13,100)	77.60%	233,750	19.41%
529 · Pension Obln Bond Payment	0	82,870	(82,870)	0.00%	331,450	0.00%
530 · Workers Comp	39,533	11,240	28,293	351.72%	44,900	88.05%
<b>Total 500 · Police Salary and Benefit Exp</b>	<b>433,891</b>	<b>627,360</b>	<b>(193,469)</b>	<b>69.16%</b>	<b>2,373,000</b>	<b>18.28%</b>
550 · Police Operating Expenses						
552 · Office Supplies and Expenses	1,271	3,355	(2,084)	37.89%	13,300	9.56%
553 · Police Equipent and Supplies	3,482	7,125	(3,643)	48.87%	28,500	12.22%
554 · Traffic Safety	270	8,015	(7,745)	3.37%	32,000	0.84%
560 · Crossing Guard	1,715	4,480	(2,765)	38.29%	17,800	9.64%
561 · Fleet Expense	8,059	22,875	(14,815)	35.23%	91,500	8.81%
564 · IT and Communications	165,544	48,328	127,169	342.54%	193,300	85.64%
568 · Evidence	860	1,500	(640)	57.33%	6,000	14.33%
570 · Training and Travel Exp	848	6,280	(5,432)	13.51%	25,000	3.39%
571 · Records	0	1,500	(1,500)	0.00%	6,000	0.00%
572 · Hiring	698	5,015	(4,317)	13.92%	20,000	3.49%
574 · Reserve Officers	0	890	(890)	0.00%	3,500	0.00%
576 · Dues and Subscriptions	0	1,265	(1,265)	0.00%	5,000	0.00%
588 · Telephone	7,915	7,575	340	104.49%	30,300	26.12%
591 · General Liability Insurance	37,560	10,600	26,960	354.34%	42,100	89.22%
592 · Printing and Publications	0	2,315	(2,315)	0.00%	9,200	0.00%
593 · Volunteer Programs	0	655	(655)	0.00%	2,500	0.00%
594 · Community Events	0	1,265	(1,265)	0.00%	5,000	0.00%
595 · Legal/Consulting - Police	6,720	2,250	4,470	298.67%	9,000	74.67%
599 · Police Taxes Administration	1,049	1,405	(356)	74.67%	5,500	19.08%
<b>Total 550 · Police Operating Expenses</b>	<b>235,991</b>	<b>136,693</b>	<b>99,298</b>	<b>172.64%</b>	<b>545,500</b>	<b>43.26%</b>
<b>TOTAL POLICE DEPARTMENT EXPENSES</b>	<b>669,882</b>	<b>764,053</b>	<b>(94,171)</b>	<b>87.67%</b>	<b>2,918,500</b>	<b>22.95%</b>

Kensington Police Protection & Community Services District  
 2022-2023 Quarter 1 Revenue and Expense Report  
 July through September 2022

	QTR 1 2022				2022-2023	
	July - Sept	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	Amended Annual Budget	% of Annual Budget
600 · Park/Rec Sal & Ben						
601 · Park & Rec Administrator	7,866	10,378	(2,512)	75.80%	41,500	18.96%
602 · Custodial/Cleaning Services	0	11,250	(11,250)	0.00%	45,000	0.00%
623 · Social Security/Medicare - Dist	0	2,700	(2,700)	0.00%	10,800	0.00%
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>7,866</b>	<b>24,328</b>	<b>(16,462)</b>	<b>32.33%</b>	<b>97,300</b>	<b>8.08%</b>
635 · Park/Recreation Expenses						
640 · Community Center Expenses						
641 · General Maintenance	2,000	750	1,250	266.67%	3,000	66.67%
642 · Utilities-Community Center	2,611	4,875	(2,264)	53.56%	19,500	13.39%
643 · Janitorial Supplies	1,297	300	997	432.31%	1,200	108.08%
644 · Landscaping	9,430	3,280	6,150	287.50%	13,000	72.54%
645 · General Liab./Workers Comp	9,390	3,500	5,890	268.28%	3,500	268.28%
646 · Community Center Repairs	5,104	1,875	3,229	272.21%	7,500	68.05%
647 · Legal/Consulting	0	6,325	(6,325)	0.00%	10,000	0.00%
<b>Total 640 · Community Center Expenses</b>	<b>29,832</b>	<b>20,905</b>	<b>8,927</b>	<b>142.70%</b>	<b>57,700</b>	<b>51.70%</b>
650 · Park						
651 · General Maintenance	6,512	8,850	(2,338)	73.59%	35,400	18.40%
652 · Repairs	7,349	3,000	4,349	244.96%	12,000	61.24%
653 · Landscaping	5,600	13,780	(8,180)	40.64%	55,000	10.18%
656 · Utilities	3,535	600	2,935	589.21%	2,400	147.30%
657 · General Liab/Workers Comp	9,390	9,600	(210)	97.81%	9,600	97.81%
658 · Levy Administration	1,386	2,390	(1,004)	57.99%	9,500	14.59%
659 · Other Park Expenses	0	140	(140)	0.00%	500	0.00%
674 · Tennis Court Maint/Repair	0	140	(140)	0.00%	500	0.00%
<b>Total 650 · Park</b>	<b>33,772</b>	<b>38,500</b>	<b>(4,728)</b>	<b>87.72%</b>	<b>124,900</b>	<b>27.04%</b>
<b>TOTAL PARKS &amp; RECREATION EXPENSE</b>	<b>71,470</b>	<b>83,733</b>	<b>(12,263)</b>	<b>85.35%</b>	<b>279,900</b>	<b>25.53%</b>
750 · Waste Management Expenses						
751 · Waste Removal Franchise Fee Exp	0	11,840	(11,840)	0.00%	47,300	0.00%
752 · Waste Management Program Admin	0	750	(750)	0.00%	3,000	0.00%
753 · Other Waste Management Exp	0	140	(140)	0.00%	500	0.00%
<b>TOTAL SOLID WASTE MANAGEMENT EXPENSE</b>	<b>0</b>	<b>12,730</b>	<b>(12,730)</b>	<b>0.00%</b>	<b>50,800</b>	<b>0.00%</b>

Kensington Police Protection & Community Services District  
 2022-2023 Quarter 1 Revenue and Expense Report  
 July through September 2022

	QTR 1 2022				2022-2023	
	July - Sept	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	Amended Annual Budget	% of Annual Budget
800 · District Expenses						
807 · Salaries	96,396	96,065	331	100.34%	384,200	25.09%
808 · Payroll Taxes	16,426	14,428	1,998	113.85%	57,700	28.47%
809 · Benefits	0	12,628	(12,628)	0.00%	50,500	0.00%
810 · IT Contract	3,470	6,956	(3,486)	49.89%	27,800	12.48%
815 · Admin Communications	600	1,078	(478)	55.66%	4,300	13.95%
816 · Office Supplies	0	403	(403)	0.00%	1,600	0.00%
817 · Postage	0	178	(178)	0.00%	700	0.00%
818 · Mileage Reimbursement	0	103	(103)	0.00%	400	0.00%
819 · Dues/Subscriptions	0	2,653	(2,653)	0.00%	10,600	0.00%
820 · Copier Contract	1,424	1,650	(226)	86.31%	6,600	21.58%
825 · Board Continuing Ed/Conferences	0	3,140	(3,140)	0.00%	5,500	0.00%
830 · Legal (District/Personnel)	2,565	11,250	(8,685)	22.80%	45,000	5.70%
831 · Training and Travel Admin	0	1,640	(1,640)	0.00%	6,500	0.00%
835 · Consulting	18,400	8,765	9,635	209.93%	35,000	52.57%
840 · Accounting/Audit	17,887	18,750	(863)	95.40%	75,000	23.85%
850 · Insurance	37,560	7,978	29,582	470.79%	31,900	117.74%
851 · Workers Comp	13,178	4,500	8,678	292.84%	4,500	292.84%
860 · Election	0	0	0	0.00%	7,500	0.00%
861 · LAFCO	1,505	2,100	(595)	71.69%	2,100	71.69%
865 · Police Bldg. Lease	17,078	12,000	5,078	142.32%	48,000	35.58%
866 · Bldg Maintenance/Repair	100	890	(790)	11.24%	3,500	2.86%
867 · Utilities	2,425	3,375	(950)	71.85%	13,500	17.96%
868 · Janitorial	1,897	1,800	97	105.39%	7,200	26.35%
870 · County Expenditures	0	6,325	(6,325)	0.00%	25,000	0.00%
898 · Other Expenses	600	253	347	237.15%	1,000	60.00%
<b>TOTAL DISTRICT ADMINISTRATIVE EXPENSE</b>	<b>231,511</b>	<b>218,908</b>	<b>12,603</b>	<b>105.76%</b>	<b>855,600</b>	<b>27.06%</b>
Bond Expense						
700 · Bond Expense						
975 · Community Center Loan Repayment	0	0	0	0.00%	30,700	0.00%
<b>TOTAL BOND EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>30,700</b>	<b>0.00%</b>
<b>TOTAL OPERATING REVENUE</b>	<b>2,846,347</b>	<b>2,954,971</b>	<b>(108,624)</b>	<b>96.32%</b>	<b>4,135,500</b>	<b>68.83%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>972,863</b>	<b>1,079,424</b>	<b>(106,561)</b>	<b>90.13%</b>	<b>4,135,500</b>	<b>23.52%</b>
<b>NET REVENUE</b>	<b>1,873,484</b>	<b>1,875,547</b>	<b>(2,063)</b>	<b>99.89%</b>	<b>0</b>	

Kensington Police Protection & Community Services District  
 2022-2023 Quarter 1 Revenue and Expense Report  
 July through September 2022

	QTR 1 2022				2022-2023	
	July - Sept	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	Amended Annual Budget	% of Annual Budget
950 · Capital Outlay						
963 · Patrol Car Accessories	5,195	3,750	1,445	138.53%	15,000	34.63%
965 · Personal Police Equipment-Asset	0	3,750	(3,750)	0.00%	15,000	0.00%
966 · Police Traffic Equipment	0	6,280	(6,280)	0.00%	25,000	0.00%
967 · Station Equipment	21,927	12,515	9,412	175.21%	50,000	43.85%
968 · Office Furn/Eq	12,430	12,515	(85)	99.33%	50,000	24.86%
969 · Computer Equipment	13,195	6,280	6,915	210.10%	25,000	52.78%
970 · Upgrade Phone System	0	6,280	(6,280)	0.00%	25,000	0.00%
972 · Park Buildings Improvement	0	23,765	(23,765)	0.00%	95,000	0.00%
974 · Other Park Improvements	18,773	6,280	12,493	298.93%	25,000	75.09%
978 · Pk/Rec Furn/Eq	0	6,280	(6,280)	0.00%	25,000	0.00%
983 · Building Temporary Relocation	0	25,003	(25,003)	0.00%	100,000	0.00%
<b>TOTAL CAPITAL EXPENSE</b>	<b>71,520</b>	<b>112,698</b>	<b>(41,178)</b>	<b>63.46%</b>	<b>450,000</b>	<b>15.89%</b>

Kensington Police Protection & Community Services District  
 Summary Balance Sheet  
 As of October 31, 2022

	<u>Oct 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	1,452,350
Accounts Receivable	3,492,951
Other Current Assets	<u>0</u>
Total Current Assets	<u>4,945,301</u>
Fixed Assets	5,628,257
Other Assets	<u>3,618,062</u>
<b>TOTAL ASSETS</b>	<b><u><u>14,191,620</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	30,690
Credit Cards	(89,870)
Other Current Liabilities	<u>62,980</u>
Total Current Liabilities	<u>3,800</u>
Long Term Liabilities	<u>8,879,402</u>
Total Liabilities	<u>8,883,202</u>
Equity	<u>5,308,419</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>14,191,621</u></u></b>



Kensington Police Protection & Community Services District

Revenue & Expense Report

July through October 2022

					2022-2023	
	As of Oct 31, 2022	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	Amended Annual Budget	% of Annual Budget
<b>Revenue</b>						
400 · Police Activities Revenue						
401 · Levy Tax Police- Co. Prop. 1%	2,093,718	2,201,900	(108,182)	95%	2,201,900	95%
402 · Special Tax-Police	685,470	720,000	(34,530)	95%	720,000	95%
404 · Measure G Supplemental Tax PD	651,974	652,300	(326)	100%	652,300	100%
410 · Police Fees/Service Charges	2,357	4,000	(1,643)	59%	12,000	20%
414 · POST Reimbursement	4,624	15,000	(10,376)	31%	125,000	4%
415 · COPS Grants-Police	74,358	70,000	4,358	106%	175,000	42%
418 · Reimbursements/Refunds	0	2,000	(2,000)	0%	6,000	0%
Total 400 · Police Activities Revenue	3,512,501	3,665,200	(152,699)	96%	3,892,200	90%
420 · Park/Rec Activities Revenue						
424 · Special Tax-L&L Parks	44,359	44,400	(41)	100%	44,400	100%
427 · Community Center Revenue	16,300	20,000	(3,700)	82%	57,700	28%
438 · Tennis Court Revenue	635	500	135	127%	1,500	42%
439 · Other Community Center Revenue	0	5,000	(5,000)	0%	15,000	0%
Total 420 · Park/Rec Activities Revenue	61,294	69,900	(8,606)	88%	118,600	52%
440 · District Activities Revenue						
456 · Interest-District	5,093	1,672	3,421	305%	5,000	102%
458 · Other District Revenue	7,573	3,300	4,273	229%	9,700	78%
Total 440 · District Activities Revenue	12,666	4,972	7,694	255%	14,700	86%
460 · Waste Removal Revenue						
461 · Waste Removal Franchise Fee	2,988	36,680	(33,692)	8%	110,000	3%
Total 460 · Waste Removal Revenue	2,988	36,680	(33,692)	8%	110,000	3%
<b>TOTAL REVENUE</b>	<b>3,589,449</b>	<b>3,776,752</b>	<b>(187,303)</b>	<b>95%</b>	<b>4,135,500</b>	<b>87%</b>

Kensington Police Protection & Community Services District

Revenue & Expense Report

July through October 2022

					2022-2023	
	As of Oct 31, 2022	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	Amended Annual Budget	% of Annual Budget
<b>Expense</b>						
500 · Police Salary and Benefit Exp						
502 · Salary - Officers	292,483	396,100	(103,617)	74%	1,114,880	26%
506 · Overtime	64,502	33,360	31,142	193%	100,000	65%
508 · Salary - Non-Sworn	21,596	22,700	(1,104)	95%	68,100	32%
509 · Hiring Bonus	10,000	6,400	3,600	156%	20,000	50%
521-A · Medical/Vision/Dental-Active	43,107	57,580	(14,473)	75%	172,700	25%
521-R · Medical/Vision/Dental-Retired	66,873	53,600	13,273	125%	160,400	42%
521-T · Medical/Vision/Dental-Trust	0	50,700	(50,700)	0%	89,820	0%
522 · Officer Life Insurance	746	3,380	(2,634)	22%	10,100	7%
523 · SocialSecurity/Medicare-Police	5,514	5,100	414	108%	15,300	36%
524 · Social Security - District	1,321	3,880	(2,559)	34%	11,600	11%
527 · PERS - District Portion	66,551	77,950	(11,399)	85%	233,750	28%
529 · Pension Obln Bond Payment	0	110,490	(110,490)	0%	331,450	0%
530 · Workers Comp	39,533	14,980	24,553	264%	44,900	88%
<b>Total 500 · Police Salary and Benefit Exp</b>	<b>612,226</b>	<b>836,220</b>	<b>(223,994)</b>	<b>73%</b>	<b>2,373,000</b>	<b>26%</b>
550 · Police Operating Expenses						
552 · Office Supplies and Expenses	2,275	4,460	(2,185)	51%	13,300	17%
553 · Police Equipment and Supplies	3,482	9,500	(6,018)	37%	28,500	12%
554 · Traffic Safety	270	10,680	(10,410)	3%	32,000	1%
560 · Crossing Guard	4,044	5,960	(1,916)	68%	17,800	23%
561 · Fleet Expense	7,381	30,500	(23,119)	24%	91,500	8%
564 · IT and Communications	177,312	64,436	112,876	275%	193,300	92%
568 · Evidence	1,745	2,000	(255)	87%	6,000	29%
570 · Training and Travel Exp	848	8,360	(7,512)	10%	25,000	3%
571 · Records	0	2,000	(2,000)	0%	6,000	0%
572 · Hiring	1,256	6,680	(5,424)	19%	20,000	6%
574 · Reserve Officers	0	1,180	(1,180)	0%	3,500	0%
576 · Dues and Subscriptions	0	1,680	(1,680)	0%	5,000	0%
588 · Telephone	8,239	10,100	(1,861)	82%	30,300	27%
591 · General Liability Insurance	40,059	14,100	25,959	284%	42,100	95%
592 · Printing and Publications	0	3,080	(3,080)	0%	9,200	0%
593 · Volunteer Programs	0	860	(860)	0%	2,500	0%
594 · Community Events	0	1,680	(1,680)	0%	5,000	0%
595 · Legal/Consulting - Police	6,720	3,000	3,720	224%	9,000	75%
599 · Police Taxes Administration	1,049	1,860	(811)	56%	5,500	19%
<b>Total 550 · Police Operating Expenses</b>	<b>254,680</b>	<b>182,116</b>	<b>72,564</b>	<b>140%</b>	<b>545,500</b>	<b>47%</b>
<b>TOTAL POLICE DEPARTMENT EXPENSES</b>	<b>866,906</b>	<b>1,018,336</b>	<b>(151,430)</b>	<b>85%</b>	<b>2,918,500</b>	<b>30%</b>

Kensington Police Protection & Community Services District

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July through October 2022

	As of				2022-2023	
	Oct 31, 2022	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	Amended Annual Budget	% of Annual Budget
600 · Park/Rec Sal & Ben						
601 · Park & Rec Administrator	10,806	13,836	(3,030)	78%	41,500	26%
602 · Custodial/Cleaning Services	0	15,000	(15,000)	0%	45,000	0%
623 · Social Security/Medicare - Dist	0	3,600	(3,600)	0%	10,800	0%
Total 600 · Park/Rec Sal & Ben	10,806	32,436	(21,630)	33%	97,300	11%
635 · Park/Recreation Expenses						
640 · Community Center Expenses						
641 · General Maintenance	6,550	1,000	5,550	655%	3,000	218%
642 · Utilities-Community Center	3,294	6,500	(3,206)	51%	19,500	17%
643 · Janitorial Supplies	1,297	400	897	324%	1,200	108%
644 · Landscaping	23,330	4,360	18,970	535%	13,000	179%
645 · General Liab./Workers Comp	9,390	3,500	5,890	268%	3,500	268%
646 · Community Center Repairs	5,104	2,500	2,604	204%	7,500	68%
647 · Legal/Consulting	0	8,400	(8,400)	0%	10,000	0%
Total 640 · Community Center Expenses	48,965	26,660	22,305	184%	57,700	85%
650 · Park						
651 · General Maintenance	10,562	11,800	(1,238)	90%	35,400	30%
652 · Repairs	7,349	4,000	3,349	184%	12,000	61%
653 · Landscaping	5,600	18,360	(12,760)	31%	55,000	10%
656 · Utilities	4,044	800	3,244	506%	2,400	169%
657 · General Liab/Workers Comp	9,390	9,600	(210)	98%	9,600	98%
658 · Levy Administration	2,879	3,180	(301)	91%	9,500	30%
659 · Other Park Expenses	0	180	(180)	0%	500	0%
674 · Tennis Court Maint/Repair	0	180	(180)	0%	500	0%
Total 650 · Park	39,824	48,100	(8,276)	83%	124,900	32%
<b>TOTAL PARKS &amp; RECREATION EXPENSE</b>	<b>88,789</b>	<b>74,760</b>	<b>14,029</b>	<b>119%</b>	<b>279,900</b>	<b>32%</b>
750 · Waste Management Expenses						
751 · Waste Removal Franchise Fee Exp	0	15,780	(15,780)	0%	47,300	0%
752 · Waste Management Program Admin	0	1,000	(1,000)	0%	3,000	0%
753 · Other Waste Management Exp	0	180	(180)	0%	500	0%
Total 750 · Waste Management Expenses	0	16,960	(16,960)	0%	50,800	0%
<b>TOTAL SOLID WASTE MANAGEMENT EXPENSE</b>	<b>0</b>	<b>16,960</b>	<b>(16,960)</b>	<b>0</b>	<b>50,800</b>	<b>0</b>

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					2022-2023	
	As of Oct 31, 2022	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	Amended Annual Budget	% of Annual Budget
800 · District Expenses						
807 · Salaries	132,807	128,080	4,727	104%	384,200	35%
808 · Payroll Taxes	19,565	19,236	329	102%	57,700	34%
809 · Benefits	0	16,836	(16,836)	0%	50,500	0%
810 · IT Contract	4,372	9,272	(4,900)	47%	27,800	16%
815 · Admin Communications	600	1,436	(836)	42%	4,300	14%
816 · Office Supplies	(168)	536	(704)	(31%)	1,600	(11%)
817 · Postage	0	236	(236)	0%	700	0%
818 · Mileage Reimbursement	0	136	(136)	0%	400	0%
819 · Dues/Subscriptions	0	3,536	(3,536)	0%	10,600	0%
820 · Copier Contract	1,857	2,200	(343)	84%	6,600	28%
825 · Board Continuing Ed/Conferences	0	4,180	(4,180)	0%	5,500	0%
830 · Legal (District/Personnel)	2,565	15,000	(12,435)	17%	45,000	6%
831 · Training and Travel Admin	0	2,180	(2,180)	0%	6,500	0%
835 · Consulting	18,400	11,680	6,720	158%	35,000	53%
840 · Accounting/Audit	26,481	25,000	1,481	106%	75,000	35%
850 · Insurance	37,560	10,636	26,924	353%	31,900	118%
851 · Workers Comp	13,178	4,500	8,678	293%	4,500	293%
860 · Election	0	0	0	0%	7,500	0%
861 · LAFCO	1,505	2,100	(595)	72%	2,100	72%
865 · Police Bldg. Lease	22,567	16,000	6,567	141%	48,000	47%
866 · Bldg Maintenance/Repair	3,098	1,180	1,918	263%	3,500	89%
867 · Utilities	2,519	4,500	(1,981)	56%	13,500	19%
868 · Janitorial	0	2,400	(2,400)	0%	7,200	0%
870 · County Expenditures	6,476	8,400	(1,924)	77%	25,000	26%
898 · Other Expenses	1,400	336	1,064	417%	1,000	140%
Total 800 · District Expenses	294,782	289,596	5,186	102%	855,600	34%
<b>TOTAL DISTRICT ADMINISTRATIVE EXPENSE</b>	<b>294,782</b>	<b>289,596</b>	<b>5,186</b>	<b>102%</b>	<b>855,600</b>	<b>34%</b>
Bond Expense						
700 · Bond Expense						
975 · Community Center Loan Repayment	0	0	0	0%	30,700	0%
<b>TOTAL BOND EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>30,700</b>	<b>0%</b>
<b>TOTAL OPERATING REVENUE</b>	<b>3,589,449</b>	<b>3,776,752</b>	<b>(187,303)</b>	<b>95%</b>	<b>4,135,500</b>	<b>87%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,250,477</b>	<b>1,399,652</b>	<b>(149,175)</b>	<b>89%</b>	<b>4,135,500</b>	<b>30%</b>

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950 · Capital Outlay						
963 · Patrol Car Accessories	5,195	5,000	195	104%	15,000	35%
965 · Personal Police Equipment-Asset	0	5,000	(5,000)	0%	15,000	0%
966 · Police Traffic Equipment	0	8,360	(8,360)	0%	25,000	0%
967 · Station Equipment	26,916	16,680	10,236	161%	50,000	54%
968 · Office Furn/Eq	12,430	16,680	(4,250)	75%	50,000	25%
969 · Computer Equipment	20,850	8,360	12,490	249%	25,000	83%
970 · Upgrade Phone System	0	8,360	(8,360)	0%	25,000	0%
972 · Park Buildings Improvement	0	31,680	(31,680)	0%	95,000	0%
974 · Other Park Improvements	18,773	8,360	10,413	225%	25,000	75%
978 · Pk/Rec Furn/Eq	0	8,360	(8,360)	0%	25,000	0%
983 · Building Temporary Relocation	97,975	33,336	(64,630)	294%	100,000	98%
Total 950 · Capital Outlay	182,139	150,176	31,963	121%	450,000	40%