



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

**BOARD OF DIRECTORS MEETING**

**June 9, 2022**

**ITEM 2**

**FINANCIAL REPORTS FOR THE MONTH OF APRIL 2022**

**SUMMARY OF RECOMMENDATION**

Receive financial reports for the month ending April 2022.

**ATTACHMENTS**

1. \*Revised Summary Balance Sheet as of April 30, 2022.
2. \*Revised Budget vs. Actual Snapshot through April 30, 2022.
3. Revenue and Expense Report Detail through April 30, 2022.

**SUBMITTED BY:**

*Lisa Mundis*

Lisa Mundis

Finance Director

# Kensington Police Protection & Community Services District

## Summary Balance Sheet

As of April 30, 2022

	<u>Apr 30, 2022</u>
ASSETS	
Current Assets	
Checking/Savings	1,697,322
Accounts Receivable	1,497,964
Other Current Assets	146,074
Total Current Assets	<u>3,341,360</u>
Fixed Assets	5,403,160
Other Assets	3,544,227
TOTAL ASSETS	<u><u>12,288,747</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	(144)
Credit Cards	(22,050)
Other Current Liabilities	31,777
Total Current Liabilities	<u>9,582</u>
Long Term Liabilities	10,434,103
Total Liabilities	<u>10,443,685</u>
Equity	1,845,062
TOTAL LIABILITIES & EQUITY	<u><u>12,288,747</u></u>

# Kensington Police Protection & Community Services District

## Budget to Actual Snapshot

July 2021 through April 2022

	2021-2022 Actuals Jul '21 - Apr 22	2021-2022 YTD Budget	\$ Over Budget (Under Budget)	% of Budget	2021-2022 Approved Annual Budget
<b>REVENUES</b>					
400 · Police Activities Revenue					
401 · Levy Tax	2,097,146	2,100,040	(2,894)	99.9%	2,100,040
402 · Special Tax-Police	685,470	685,710	(240)	100.0%	685,710
403 · Misc Tax-Police	0	0	0	0.0%	0
404 · Measure G Supplemental Tax Rev	620,988	621,207	(219)	100.0%	621,207
410 · Police Fees/Service Charges	1,955	1,250	705	156.4%	1,500
414 · POST Reimbursement	636	0	636	100.0%	0
415 · Grants-Police	150,210	104,167	46,043	144.2%	125,000
416 · Interest-Police	0	750	(750)	0.0%	1,000
418 · Misc Police Revenue	2,702	4,167	(1,465)	64.9%	5,000
<b>Total 400 · Police Activities Revenue</b>	<b>3,559,107</b>	<b>3,517,290</b>	<b>41,817</b>	<b>101.2%</b>	<b>3,539,457</b>
405 · Restricted Lost/Found/Misc	158,358	0	158,358		
420 · Park/Rec Activities Revenue					
423 · Misc Tax-Park/Rec	15				
424 · Special Tax-L&L	0	42,184	(42,184)	0.0%	42,184
427 · Community Center Revenue	13,538	20,000	(6,462)	67.7%	30,000
438 · Tennis Court Revenue	821	1,667	(846)	49.3%	2,000
439 · Contributions for Community Ctr	0	0	0	0.0%	0
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>172,732</b>	<b>63,851</b>	<b>108,881</b>	<b>270.5%</b>	<b>74,184</b>
440 · District Activities Revenue					
448a · Franchise Fees Gross	79,832	83,000	(3,168)	96.2%	110,000
448b · less Franchise Fees Paid Out	(17,222)	(35,300)	18,078	48.8%	(47,300)
449 · District Revenue	2				
456 · Interest-District	0	2,600	(2,600)	0.0%	2,600
458 · Misc District Revenue	6,557	279,960	(273,403)	2.3%	335,952
<b>Total 440 · District Activities Revenue</b>	<b>69,168</b>	<b>330,260</b>	<b>(261,092)</b>	<b>20.9%</b>	<b>401,252</b>
<b>Total Revenue</b>	<b>3,801,008</b>	<b>3,911,401</b>	<b>(110,393)</b>	<b>97.2%</b>	<b>4,014,893</b>

# Kensington Police Protection & Community Services District

## Budget to Actual Snapshot

July 2021 through April 2022

	2021-2022		\$ Over Budget (Under Budget)	% of Budget	2021-2022
	Actuals	2021-2022			Approved
	Jul '21 - Apr 22	YTD Budget			Annual Budget
<b>EXPENSES</b>					
<b>500 · Police Sal &amp; Ben</b>					
502 · Salary - Officers	728,475	902,337	(173,861)	80.7%	1,082,804
504 · Vacation Pay	0	0	0	0.0%	0
506 · Overtime	144,877	100,000	44,877	144.9%	120,000
508 · Salary - Non-Sworn	22,766	0	22,766	100.0%	0
509 · Hiring Bonus	14,000				
516 · Uniform Allowance	6,573	7,500	(927)	87.6%	9,000
518 · Safety Equipment	0	1,875	(1,875)	0.0%	2,250
521-A · Medical/Vision/Dental-Active	97,124	144,153	(47,029)	67.4%	172,984
521-R · Medical/Vision/Dental-Retired	151,578	134,389	17,189	112.8%	161,267
521-T · Medical/Vision/Dental-Trust	0	(41,667)	41,667	0.0%	(50,000)
522 · Insurance - Police	5,220	4,968	251	105.1%	5,962
523 · SocialSecurity/Medicare-Police	13,082	14,534	(1,452)	90.0%	17,441
524 · Social Security - District	8,714	0	8,714	100.0%	0
527 · PERS - District Portion	140,330	155,663	(15,333)	90.2%	186,795
528 · PERS - Officers Portion	0	8,323	(8,323)	0.0%	9,988
529 · Pension Obln Bond Payment	214,200	298,399	(84,200)	71.8%	298,399
530 · Workers Comp	31,607	26,307	5,300	120.1%	26,307
540 · Advanced Industrial Disability	0	0	0	0.0%	0
541 · Consultant/Operational Audit	0	0	0	0.0%	0
<b>Total 500 · Police Sal &amp; Ben</b>	<b>1,578,546</b>	<b>1,756,782</b>	<b>(178,235)</b>	<b>89.9%</b>	<b>2,043,197</b>
<b>550 · Other Police Expenses</b>					
552 · Expendable Police Supplies	8,818	7,083	1,735	124.5%	8,500
553 · Range/Ammunition Supplies	14,059	0	14,059	100.0%	0
554 · Traffic Safety	1,926	4,167	(2,241)	46.2%	5,000
560 · Crossing Guard	13,444	15,204	(1,760)	88.4%	18,245
561 · Vehicle Fuel	15,903	11,000	4,903	144.6%	13,200
562 · Vehicle Operation	15,909	11,983	3,926	132.8%	14,380
563 · Vehicle Lease	33,095	38,988	(5,893)	84.9%	46,786

# Kensington Police Protection & Community Services District

## Budget to Actual Snapshot

July 2021 through April 2022

	2021-2022		\$ Over Budget (Under Budget)	% of Budget	2021-2022
	Actuals	2021-2022			Approved
	Jul '21 - Apr 22	YTD Budget			Annual Budget
564 · Communications	146,951	150,077	(3,126)	97.9%	157,104
566 · Radio Maintenance	9,720	16,433	(6,713)	59.1%	19,720
567 · Alarm	814	833	(20)	97.6%	1,000
568 · Prisoner/Case Exp./Booking	15	0	15	100.0%	0
569 · Storage	0	0	0	0.0%	0
570 · Training	917	8,333	(7,417)	11.0%	10,000
571 · Records	4,976	11,579	(6,603)	43.0%	13,895
572 · Hiring	8,569	13,333	(4,765)	64.3%	16,000
574 · Reserve Officers	597	3,333	(2,737)	17.9%	4,000
576 · Misc. Dues, Meals & Travel	3,361	1,333	2,028	252.1%	1,600
578 · POST - Reimburse	1,954	0	1,954	100.0%	0
580 · Utilities - Police	7,384	8,333	(949)	88.6%	10,000
581 · Bldg Repairs/Maint.	1,870	1,667	204	112.2%	2,000
582 · Expendable Office Supplies	902	0	902	100.0%	0
587 · IT Contract	21,733	17,303	4,430	125.6%	20,764
588 · Telephone	31,667	25,200	6,467	125.7%	30,240
590 · Janitorial	4,867	5,333	(467)	91.3%	6,400
591 · General Liability Insurance	31,893	31,893	0	100.0%	31,893
592 · Publications	750	4,583	(3,833)	16.4%	5,500
593 · Volunteer Programs	0	2,083	(2,083)	0.0%	2,500
594 · Community Policing	200	2,500	(2,300)	8.0%	3,000
595 · Legal/Consulting - Police	9,031	20,833	(11,803)	43.3%	25,000
596 · CAL I.D.	6,901	0	6,901	100.0%	0
599 · Police Taxes Measure G Admin	4,159	3,351	808	124.1%	4,021
<b>Total 550 · Other Police Expenses</b>	<b>402,385</b>	<b>416,762</b>	<b>(14,377)</b>	<b>96.6%</b>	<b>470,748</b>
	<b>1,980,932</b>	<b>2,173,544</b>	<b>(192,613)</b>		<b>2,513,944</b>
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	0	0	0	0.0%	0
602 · Custodian	2,550	0	2,550	100.0%	0

# Kensington Police Protection & Community Services District

## Budget to Actual Snapshot

July 2021 through April 2022

	2021-2022		\$ Over Budget (Under Budget)	% of Budget	2021-2022
	Actuals	2021-2022			Approved
	Jul '21 - Apr 22	YTD Budget			Annual Budget
623 · Social Security/Medicare - Dist	0	0	0	0.0%	0
Total 600 · Park/Rec Sal & Ben	2,550	0	2,550	100.0%	0
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	2,500	5,050	(2,550)	49.5%	6,060
642 · Utilities-Community Center	14,620	7,051	7,570	207.4%	8,461
643 · Janitorial Supplies	350	363	(13)	96.6%	435
644 · Landscaping	11,575	6,675	4,900	173.4%	8,010
645 · General Liab./Workers Comp	8,253	7,973	280	103.5%	7,973
646 · Community Center Repairs	5,083	1,250	3,833	406.6%	1,500
647 · Rental	0	417	(417)	0.0%	500
648 · Community Center Equip Maint	0	833	(833)	0.0%	1,000
649 · Interest Expense	0	0	0	0.0%	0
640 · Community Center Expenses - Other	0	28,100	(28,100)	0.0%	33,720
Total 640 · Community Center Expenses	42,381	57,711	(15,330)	73.4%	67,659
650 · Park					
651 · General Maintenance	28,141	26,333	1,808	106.9%	31,600
652 · Repairs	10,871	11,447	(576)	95.0%	13,736
653 · Landscaping	50,400	15,575	34,825	323.6%	18,690
654 · Janitorial Supplies	0	417	(417)	0.0%	500
655 · Rental	0	0	0	0.0%	0
656 · Utilities	1,930	10,910	(8,980)	17.7%	13,092
657 · General Liab/Workers Comp	7,973	7,973	0	100.0%	7,973
658 · Levy Administration	5,767	4,667	1,101	123.6%	5,600
659 · Misc	3	78,335	(78,332)	0.0%	94,002
Total 650 · Park	105,084	155,656	(50,572)	67.5%	185,193
660 · Annex Expenses					
678 · Misc Park/Rec Expense	3,040	4,167	(1,127)	73.0%	5,000
Total 635 · Park/Recreation Expenses	153,055	217,534	(64,479)	70.4%	257,852

# Kensington Police Protection & Community Services District

## Budget to Actual Snapshot

July 2021 through April 2022

	2021-2022		\$ Over Budget (Under Budget)	% of Budget	2021-2022
	Actuals Jul '21 - Apr 22	2021-2022 YTD Budget			Approved Annual Budget
800 · District Expenses					
807 · Salaries	232,748	320,417	(87,669)	72.6%	384,500
808 · Payroll Taxes	18,959	24,512	(5,553)	77.3%	29,414
809 · Benefits	0	23,370	(23,370)	0.0%	28,044
810 · IT Contract	20,379	13,625	6,754	149.6%	16,350
815 · Admin Communications	2,940	4,428	(1,488)	66.4%	5,314
816 · Office Supplies	1,154	1,146	8	100.7%	1,375
817 · Postage	479	850	(371)	56.3%	1,020
818 · Mileage	226	667	(441)	33.9%	800
819 · Dues/Subscriptions	7,732	6,044	1,688	127.9%	7,253
820 · Copier Contract	4,340	3,975	366	109.2%	4,769
825 · Board Continuing Ed/Conferences	(2,799)	5,293	(8,091)	-52.9%	6,351
826 · Board Meetings	0	0	0	0.0%	0
830 · Legal (District/Personnel)	35,091	50,687	(15,596)	69.2%	60,824
835 · Consulting	18,177	17,500	677	103.9%	21,000
840 · Accounting	76,840	22,208	54,632	346.0%	26,650
850 · Insurance	31,893	31,893	0	100.0%	31,893
851 · Workers Comp	72	8,769	(8,697)	0.8%	8,769
860 · Election	0	0	0	0.0%	0
861 · LAFCO	1,661	1,667	(6)	99.6%	2,000
865 · Police Bldg. Lease	33,553	30,503	3,050	110.0%	36,603
870 · County Expenditures	22,360	20,667	1,693	108.2%	24,800
890 · Waste/Recycle	0	0	0	0.0%	0
891 · COVID	1,243	6,467	(5,224)	19.2%	7,760
898 · Misc. Expenses	(2,364)	4,167	(6,531)	-56.7%	5,000
800 · District Expenses - Other	(144)				
<b>Total 800 · District Expenses</b>	<b>504,540</b>	<b>598,851</b>	<b>(94,312)</b>	<b>84.3%</b>	<b>710,489</b>
950 · Capital Outlay					
965 · Personal Police Equipment-Asset	0	0	0	0.0%	0

# Kensington Police Protection & Community Services District

## Budget to Actual Snapshot

July 2021 through April 2022

	2021-2022		\$ Over Budget (Under Budget)	% of Budget	2021-2022	
	Actuals	2021-2022			Approved	
	Jul '21 - Apr 22	YTD Budget			Annual Budget	Annual Budget
966 · Police Traffic Equipment	0	0	0	0.0%	0	0
968 · Office Furn/Eq	462	0	462	100.0%	0	0
969 · Computer Equipment	0	5,833	(5,833)	0.0%	7,000	7,000
971 · Park Land	0	0	0	0.0%	0	0
972 · Park Buildings Improvement	0	0	0	0.0%	0	0
974 · Other Park Improvements	0	185,369	(185,369)	0.0%	222,442	222,442
975 · Community Center Loan Repayment	0	30,617	(30,617)	0.0%	30,617	30,617
982 · Police Building Cap Projects	38,606	20,833	17,773	185.3%	25,000	25,000
985 · Comm. Ctr Renovation (Cap Fund)	0	0	0	0.0%	0	0
<b>Total 950 · Capital Outlay</b>	<b>39,068</b>	<b>242,652</b>	<b>(203,584)</b>	<b>16.1%</b>	<b>285,059</b>	<b>285,059</b>
<b>Total Revenue</b>	<b>3,801,008</b>	<b>3,911,401</b>	<b>(110,393) -</b>		<b>4,014,893</b>	<b>4,014,893</b>
<b>Total Expense</b>	<b>2,680,145</b>	<b>3,232,582</b>	<b>(552,437) -</b>		<b>3,767,345</b>	<b>3,767,345</b>
<b>Net Revenue</b>	<b>1,120,863</b>	<b>678,819</b>	<b>442,044 -</b>		<b>247,548</b>	<b>247,548</b>



## Kensington Police Protection &amp; Community Services District

## Revenue &amp; Expense Report - Detailed

July 2021 through April 2022

Jul '21 - Apr 22

## Revenue

400 · Police Activities Revenue	
401 · Levy Tax	2,097,146
402 · Special Tax-Police	685,470
404 · Measure G Supplemental Tax Rev	620,988
410 · Police Fees/Service Charges	1,955
414 · POST Reimbursement	636
415 · Grants-Police	150,210
418 · Misc Police Revenue	2,702
Total 400 · Police Activities Revenue	<u>3,559,107</u>
405 · Restricted Lost/Found/Misc	158,358
420 · Park/Rec Activities Revenue	
423 · Misc Tax-Park/Rec	15
427 · Community Center Revenue	13,538
438 · Tennis Court Revenue	821
Total 420 · Park/Rec Activities Revenue	<u>172,732</u>
440 · District Activities Revenue	
448a · Franchise Fees Gross	79,832
448b · less Franchise Fees Paid Out	(17,222)
449 · District Revenue	2
458 · Misc District Revenue	6,557
Total 440 · District Activities Revenue	<u>69,168</u>
Total Revenue	<u><u>3,959,366</u></u>

## Expense

500 · Police Sal & Ben	
502 · Salary - Officers	728,475
506 · Overtime	144,877
508 · Salary - Non-Sworn	22,766
509 · Hiring Bonus	14,000
516 · Uniform Allowance	6,573
521-A · Medical/Vision/Dental-Active	97,124
521-R · Medical/Vision/Dental-Retired	151,578
522 · Insurance - Police	5,220
523 · SocialSecurity/Medicare-Police	13,082
524 · Social Security - District	8,714
527 · PERS - District Portion	140,330
529 · Pension Obln Bond Payment	214,200
530 · Workers Comp	31,607
Total 500 · Police Sal & Ben	<u>1,578,546</u>
550 · Other Police Expenses	
552 · Expendable Police Supplies	8,818

## Kensington Police Protection &amp; Community Services District

## Revenue &amp; Expense Report - Detailed

July 2021 through April 2022

	<u>Jul '21 - Apr 22</u>
553 · Range/Ammunition Supplies	14,059
554 · Traffic Safety	1,926
560 · Crossing Guard	13,444
561 · Vehicle Fuel	15,903
562 · Vehicle Operation	15,909
563 · Vehicle Lease	33,095
564 · Communications	146,951
566 · Radio Maintenance	9,720
567 · Alarm	814
568 · Prisoner/Case Exp./Booking	15
570 · Training	917
571 · Records	4,976
572 · Hiring	8,569
574 · Reserve Officers	597
576 · Misc. Dues, Meals & Travel	3,361
578 · POST - Reimburse	1,954
580 · Utilities - Police	7,384
581 · Bldg Repairs/Maint.	1,870
582 · Expendable Office Supplies	902
587 · IT Contract	21,733
588 · Telephone	31,667
590 · Janitorial	4,867
591 · General Liability Insurance	31,893
592 · Publications	750
594 · Community Policing	200
595 · Legal/Consulting - Police	9,031
596 · CAL I.D.	6,901
599 · Police Taxes Measure G Admin	4,159
Total 550 · Other Police Expenses	<u>402,385</u>
600 · Park/Rec Sal & Ben	
602 · Custodian	2,550
Total 600 · Park/Rec Sal & Ben	<u>2,550</u>
635 · Park/Recreation Expenses	
640 · Community Center Expenses	
641 · General Maintenance	2,500
642 · Utilities-Community Center	14,620
643 · Janitorial Supplies	350
644 · Landscaping	11,575
645 · General Liab./Workers Comp	8,253
646 · Community Center Repairs	5,083
Total 640 · Community Center Expenses	<u>42,381</u>
650 · Park	
651 · General Maintenance	28,141
652 · Repairs	10,871
653 · Landscaping	50,400
656 · Utilities	1,930

## Kensington Police Protection &amp; Community Services District

## Revenue &amp; Expense Report - Detailed

July 2021 through April 2022

	<u>Jul '21 - Apr 22</u>
657 · General Liab/Workers Comp	7,973
658 · Levy Administration	5,767
659 · Misc	<u>3</u>
Total 650 · Park	105,084
678 · Misc Park/Rec Expense	<u>3,040</u>
Total 635 · Park/Recreation Expenses	150,505
800 · District Expenses	
807 · Salaries	232,748
808 · Payroll Taxes	18,959
810 · IT Contract	20,379
815 · Admin Communications	2,940
816 · Office Supplies	1,154
817 · Postage	479
818 · Mileage	226
819 · Dues/Subscriptions	7,732
820 · Copier Contract	4,340
825 · Board Continuing Ed/Conferences	(2,799)
830 · Legal (District/Personnel)	35,091
835 · Consulting	18,177
840 · Accounting	76,840
850 · Insurance	31,893
851 · Workers Comp	72
861 · LAFCO	1,661
865 · Police Bldg. Lease	33,553
870 · County Expenditures	22,360
891 · COVID	1,243
898 · Misc. Expenses	(2,364)
800 · District Expenses - Other	<u>(144)</u>
Total 800 · District Expenses	504,540
950 · Capital Outlay	
968 · Office Furn/Eq	462
982 · Police Building Cap Projects	<u>38,606</u>
Total 950 · Capital Outlay	<u>39,068</u>
Total Revenue	3,959,366
Total Expense	<u>2,677,595</u>
Net Revenue	<u><u>1,281,771</u></u>