



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

May 12, 2022

ITEM 4

FINANCIAL REPORTS FOR THE MONTH OF MARCH 2022

SUMMARY OF RECOMMENDATION

Receive financial reports for the month ending March 2022.

ATTACHMENTS

1. Summary Balance Sheet as of March 31, 2022.
2. Budget vs. Actual Snapshot through March 31, 2022.
3. Revenue and Expense Report Detail through March 31, 2022.

SUBMITTED BY:

Lisa Mundis

Finance Director

Kensington Police Protection & Community Services District

Summary Balance Sheet

As of March 31, 2022

	<u>Mar 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	1,941,971.13
Accounts Receivable	1,497,487.58
Other Current Assets	146,074.01
Total Current Assets	<u>3,585,532.72</u>
Fixed Assets	5,403,160.00
Other Assets	3,493,401.02
TOTAL ASSETS	<u><u>12,482,093.74</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	(144.00)
Credit Cards	(11,421.68)
Other Current Liabilities	21,430.03
Total Current Liabilities	<u>9,864.35</u>
Long Term Liabilities	10,434,102.76
Total Liabilities	<u>10,443,967.11</u>
Equity	2,038,126.63
TOTAL LIABILITIES & EQUITY	<u><u>12,482,093.74</u></u>

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through March 2022

	Actuals		\$ Over Budget		Annual Budget
	Jul '21 - Mar 22	YTD Budget	(Under Budget)	% of Budget	
Ordinary Revenue/Expense					
Revenue					
400 · Police Activities Revenue					
401 · Levy Tax	2,097,146	2,100,040	(2,894)	100%	2,100,040
402 · Special Tax-Police	685,470	685,710	(240)	100%	685,710
403 · Misc Tax-Police	0	0	0	0%	0
404 · Measure G Supplemental Tax Rev	620,988	621,207	(219)	100%	621,207
410 · Police Fees/Service Charges	1,955	1,125	830	174%	1,500
411 · Kensington Hilltop Srvc Reimb	0	0	0	0%	0
412 · Special Assignment Revenue	0	0	0	0%	0
413 · West County Crossing Guard Reim	0	0	0	0%	0
414 · POST Reimbursement	636	0	636	100%	0
415 · Grants-Police	150,210	93,750	56,460	160%	125,000
416 · Interest-Police	0	500	(500)	0%	1,000
418 · Misc Police Revenue	2,702	3,750	(1,048)	72%	5,000
Total 400 · Police Activities Revenue	3,559,107	3,506,082	53,025	102%	3,539,457
405 · Restricted Lost/Found/Misc	158,358				
420 · Park/Rec Activities Revenue					
423 · Misc Tax-Park/Rec	15				
424 · Special Tax-L&L	0	42,184	(42,184)	0%	42,184
427 · Community Center Revenue	13,538	15,000	(1,462)	90%	30,000
438 · Tennis Court Revenue	821	1,500	(679)	55%	2,000
439 · Contributions for Community Ctr	0	0	0	0%	0
Total 420 · Park/Rec Activities Revenue	14,374	58,684	(44,310)	24%	74,184
440 · District Activities Revenue					
448a · Franchise Fees Gross	79,832	78,000	1,832	102%	110,000
448b · less Franchise Fees Paid Out	(17,222)	(33,300)	16,078	52%	(47,300)
449 · District Revenue	2				
456 · Interest-District	0	1,733	(1,733)	0%	2,600
458 · Misc District Revenue	6,557	251,964	(245,407)	3%	335,952
Total 440 · District Activities Revenue	69,168	298,397	(229,229)	23%	401,252

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through March 2022

	Actuals		\$ Over Budget		
	Jul '21 - Mar 22	YTD Budget	(Under Budget)	% of Budget	Annual Budget
Total Revenue	3,801,008	3,863,163	(62,156)	98%	4,014,893
Gross Revenue	3,801,008	3,863,163	(62,156)	98%	4,014,893
Expense					
500 · Police Sal & Ben					
502 · Salary - Officers	665,219	812,103	(146,884)	82%	1,082,804
504 · Vacation Pay	0	0	0	0%	0
506 · Overtime	135,207	90,000	45,207	150%	120,000
508 · Salary - Non-Sworn	18,725	0	18,725	100%	0
509 · Hiring Bonus	10,000				
516 · Uniform Allowance	6,032	6,750	(718)	89%	9,000
518 · Safety Equipment	0	1,688	(1,688)	0%	2,250
521-A · Medical/Vision/Dental-Active	88,259	129,738	(41,479)	68%	172,984
521-R · Medical/Vision/Dental-Retired	137,653	120,950	16,702	114%	161,267
521-T · Medical/Vision/Dental-Trust	0	(37,500)	37,500	0%	(50,000)
522 · Insurance - Police	4,109	4,471	(363)	92%	5,962
523 · SocialSecurity/Medicare-Police	11,939	13,081	(1,142)	91%	17,441
524 · Social Security - District	6,942	0	6,942	100%	0
527 · PERS - District Portion	127,946	140,096	(12,151)	91%	186,795
528 · PERS - Officers Portion	0	7,491	(7,491)	0%	9,988
529 · Pension Obln Bond Payment	214,200	298,399	(84,200)	72%	298,399
530 · Workers Comp	31,607	26,307	5,300	120%	26,307
540 · Advanced Industrial Disability	0	0	0	0%	0
541 · Consultant/Operational Audit	0	0	0	0%	0
Total 500 · Police Sal & Ben	1,457,836	1,613,574	(155,738)	90%	2,043,197
550 · Other Police Expenses					
552 · Expendable Police Supplies	8,818	6,375	2,443	138%	8,500
553 · Range/Ammunition Supplies	14,059	0	14,059	100%	0
554 · Traffic Safety	1,541	3,750	(2,209)	41%	5,000
560 · Crossing Guard	11,265	13,684	(2,419)	82%	18,245
561 · Vehicle Fuel	10,947	9,900	1,047	111%	13,200
562 · Vehicle Operation	14,584	10,785	3,799	135%	14,380

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through March 2022

	Actuals		\$ Over Budget		
	Jul '21 - Mar 22	YTD Budget	(Under Budget)	% of Budget	Annual Budget
563 · Vehicle Lease	29,786	35,089	(5,304)	85%	46,786
564 · Communications	143,919	146,564	(2,644)	98%	157,104
566 · Radio Maintenance	9,720	14,790	(5,070)	66%	19,720
567 · Alarm	814	750	64	108%	1,000
568 · Prisoner/Case Exp./Booking	0	0	0	0%	0
569 · Storage	0	0	0	0%	0
570 · Training	917	7,500	(6,583)	12%	10,000
571 · Records	4,976	10,421	(5,445)	48%	13,895
572 · Hiring	7,674	12,000	(4,326)	64%	16,000
574 · Reserve Officers	597	3,000	(2,403)	20%	4,000
576 · Misc. Dues, Meals & Travel	3,090	1,200	1,890	257%	1,600
578 · POST - Reimburse	0	0	0	0%	0
580 · Utilities - Police	7,006	7,500	(494)	93%	10,000
581 · Bldg Repairs/Maint.	1,870	1,500	370	125%	2,000
582 · Expendable Office Supplies	902	0	902	100%	0
587 · IT Contract	15,733	15,573	160	101%	20,764
588 · Telephone	27,159	22,680	4,479	120%	30,240
590 · Janitorial	4,444	4,800	(356)	93%	6,400
591 · General Liability Insurance	31,893	31,893	0	100%	31,893
592 · Publications	750	4,125	(3,375)	18%	5,500
593 · Volunteer Programs	0	1,875	(1,875)	0%	2,500
594 · Community Policing	200	2,250	(2,050)	9%	3,000
595 · Legal/Consulting - Police	8,960	18,750	(9,790)	48%	25,000
596 · CAL I.D.	6,901	0	6,901	100%	0
599 · Police Taxes Measure G Admin	3,110	3,016	94	103%	4,021
Total 550 · Other Police Expenses	371,635	389,770	(18,135)	95%	470,748
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	0	0	0	0%	0
602 · Custodian	2,550	0	2,550	100%	0
623 · Social Security/Medicare - Dist	0	0	0	0%	0
Total 600 · Park/Rec Sal & Ben	2,550	0	2,550	100%	0

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through March 2022

	Actuals		\$ Over Budget		
	Jul '21 - Mar 22	YTD Budget	(Under Budget)	% of Budget	Annual Budget
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	2,500	4,545	(2,045)	55%	6,060
642 · Utilities-Community Center	14,303	6,346	7,957	225%	8,461
643 · Janitorial Supplies	350	326	24	107%	435
644 · Landscaping	11,575	6,008	5,568	193%	8,010
645 · General Liab./Workers Comp	8,253	7,973	280	104%	7,973
646 · Community Center Repairs	5,083	1,125	3,958	452%	1,500
647 · Rental	0	375	(375)	0%	500
648 · Community Center Equip Maint	0	750	(750)	0%	1,000
649 · Interest Expense	0	0	0	0%	0
640 · Community Center Expenses - Other	0	25,290	(25,290)	0%	33,720
Total 640 · Community Center Expenses	42,063	52,738	(10,674)	80%	67,659
650 · Park					
651 · General Maintenance	24,391	23,700	691	103%	31,600
652 · Repairs	10,565	10,302	263	103%	13,736
653 · Landscaping	45,950	14,018	31,933	328%	18,690
654 · Janitorial Supplies	0	375	(375)	0%	500
655 · Rental	0	0	0	0%	0
656 · Utilities	(49)	9,819	(9,868)	0%	13,092
657 · General Liab/Workers Comp	7,973	7,973	0	100%	7,973
658 · Levy Administration	4,381	4,200	181	104%	5,600
659 · Misc	3	70,502	(70,499)	0%	94,002
Total 650 · Park	93,215	140,888	(47,673)	66%	185,193
660 · Annex Expenses					
678 · Misc Park/Rec Expense	3,040	3,750	(710)	81%	5,000
Total 635 · Park/Recreation Expenses	138,319	197,376	(59,057)	70%	257,852
800 · District Expenses					
807 · Salaries	220,376	288,375	(67,999)	76%	384,500
808 · Payroll Taxes	18,013	22,061	(4,048)	82%	29,414
809 · Benefits	0	21,033	(21,033)	0%	28,044

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through March 2022

	Actuals		\$ Over Budget		Annual Budget
	Jul '21 - Mar 22	YTD Budget	(Under Budget)	% of Budget	
810 · IT Contract	18,161	12,263	5,898	148%	16,350
815 · Admin Communications	2,740	3,985	(1,245)	69%	5,314
816 · Office Supplies	1,154	1,031	123	112%	1,375
817 · Postage	479	765	(286)	63%	1,020
818 · Mileage	213	600	(387)	35%	800
819 · Dues/Subscriptions	7,732	5,440	2,292	142%	7,253
820 · Copier Contract	3,780	3,577	203	106%	4,769
825 · Board Continuing Ed/Conferences	(2,799)	4,763	(7,562)	-59%	6,351
826 · Board Meetings	0	0	0	0%	0
830 · Legal (District/Personnel)	31,901	45,618	(13,717)	70%	60,824
835 · Consulting	18,177	15,750	2,427	115%	21,000
840 · Accounting	70,343	19,987	50,356	352%	26,650
850 · Insurance	31,893	31,893	0	100%	31,893
851 · Workers Comp	72	8,769	(8,697)	1%	8,769
860 · Election	0	0	0	0%	0
861 · LAFCO	1,661	1,500	160	111%	2,000
865 · Police Bldg. Lease	30,503	27,452	3,050	111%	36,603
870 · County Expenditures	22,360	18,600	3,760	120%	24,800
890 · Waste/Recycle	0	0	0	0%	0
891 · COVID	1,114	5,820	(4,706)	19%	7,760
898 · Misc. Expenses	(2,607)	3,750	(6,357)	-70%	5,000
800 · District Expenses - Other	(144)				
Total 800 · District Expenses	475,122	543,032	(67,910)	87%	710,489
950 · Capital Outlay					
965 · Personal Police Equipment-Asset	0	0	0	0%	0
966 · Police Traffic Equipment	0	0	0	0%	0
968 · Office Furn/Eq	462	0	462	100%	0
969 · Computer Equipment	0	5,250	(5,250)	0%	7,000
971 · Park Land	0	0	0	0%	0
972 · Park Buildings Improvement	0	0	0	0%	0
974 · Other Park Improvements	0	166,832	(166,832)	0%	222,442

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through March 2022

	Actuals		\$ Over Budget		
	Jul '21 - Mar 22	YTD Budget	(Under Budget)	% of Budget	Annual Budget
975 · Community Center Loan Repayment	0	30,617	(30,617)	0%	30,617
982 · Police Building Cap Projects	38,606	18,750	19,856	206%	25,000
985 · Comm. Ctr Renovation (Cap Fund)	0	0	0	0%	0
Total 950 · Capital Outlay	39,068	221,449	(182,380)	18%	285,059
Total Expense	2,484,530	2,965,201	(480,671)	84%	3,767,345
Net Ordinary Revenue	1,316,478	897,963	418,515	147%	247,548

Kensington Police Protection & Community Services District

Income & Expense Report - Detailed

July 2021 through March 2022

Jul '21 - Mar 22

Ordinary Revenue/Expense

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>14,374</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>69,169</u>
Total Revenue	<u>3,801,008</u>
Gross Revenue	<u>3,801,008</u>

Expense

500 · Police Sal & Ben	
502 · Salary - Officers	665,219
506 · Overtime	135,207
508 · Salary - Non-Sworn	18,725
509 · Hiring Bonus	10,000
516 · Uniform Allowance	6,032
521-A · Medical/Vision/Dental-Active	88,259
521-R · Medical/Vision/Dental-Retired	137,653
522 · Insurance - Police	4,109
523 · SocialSecurity/Medicare-Police	11,939
524 · Social Security - District	6,942
527 · PERS - District Portion	127,946
529 · Pension Obln Bond Payment	214,200
530 · Workers Comp	31,607
Total 500 · Police Sal & Ben	<u>1,457,838</u>
550 · Other Police Expenses	
552 · Expendable Police Supplies	8,818
553 · Range/Ammunition Supplies	14,059
554 · Traffic Safety	1,541

Kensington Police Protection & Community Services District

Income & Expense Report - Detailed

July 2021 through March 2022

	<u>Jul '21 - Mar 22</u>
560 · Crossing Guard	11,265
561 · Vehicle Fuel	10,947
562 · Vehicle Operation	14,584
563 · Vehicle Lease	29,786
564 · Communications	143,919
566 · Radio Maintenance	9,720
567 · Alarm	814
568 · Prisoner/Case Exp./Booking	0
570 · Training	917
571 · Records	4,976
572 · Hiring	7,674
574 · Reserve Officers	597
576 · Misc. Dues, Meals & Travel	3,090
580 · Utilities - Police	7,006
581 · Bldg Repairs/Maint.	1,870
582 · Expendable Office Supplies	902
587 · IT Contract	15,733
588 · Telephone	27,159
590 · Janitorial	4,444
591 · General Liability Insurance	31,893
592 · Publications	750
594 · Community Policing	200
595 · Legal/Consulting - Police	8,960
596 · CAL I.D.	6,901
599 · Police Taxes Measure G Admin	3,110
Total 550 · Other Police Expenses	<u>371,635</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	14,303
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>42,064</u>
650 · Park	
651 · General Maintenance	24,391
652 · Repairs	10,565
653 · Landscaping	45,950
656 · Utilities	(49)
657 · General Liab/Workers Comp	7,973
658 · Levy Administration	4,381

Kensington Police Protection & Community Services District

Income & Expense Report - Detailed

July 2021 through March 2022

	<u>Jul '21 - Mar 22</u>
659 · Misc	<u>3</u>
Total 650 · Park	93,214
678 · Misc Park/Rec Expense	<u>3,040</u>
Total 635 · Park/Recreation Expenses	138,318
800 · District Expenses	
807 · Salaries	220,376
808 · Payroll Taxes	18,013
810 · IT Contract	18,161
815 · Admin Communications	2,740
816 · Office Supplies	1,154
817 · Postage	479
818 · Mileage	213
819 · Dues/Subscriptions	7,732
820 · Copier Contract	3,780
825 · Board Continuing Ed/Conferences	(2,799)
830 · Legal (District/Personnel)	31,901
835 · Consulting	18,177
840 · Accounting	70,343
850 · Insurance	31,893
851 · Workers Comp	72
861 · LAFCO	1,661
865 · Police Bldg. Lease	30,503
870 · County Expenditures	22,360
891 · COVID	1,114
898 · Misc. Expenses	(2,607)
800 · District Expenses - Other	<u>(144)</u>
Total 800 · District Expenses	475,122
950 · Capital Outlay	
968 · Office Furn/Eq	462
982 · Police Building Cap Projects	<u>38,606</u>
Total 950 · Capital Outlay	39,068
Total Expense	<u>2,484,531</u>
Net Ordinary Revenue	1,316,477