



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

July 14, 2022

ITEM 2

FINANCIAL REPORTS FOR THE MONTH OF MAY 2022

SUMMARY OF RECOMMENDATION

Receive financial reports for the month ending May 2022.

ATTACHMENTS

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

SUBMITTED BY:

Lisa Mundis

Lisa Mundis

Finance Director

Kensington Police Protection & Community Services District

Summary Balance Sheet

As of May 31, 2022

	May 31, 22
ASSETS	
Current Assets	
Checking/Savings	2,835,419.80
Accounts Receivable	160,157.29
Other Current Assets	146,074.01
Total Current Assets	3,141,651.10
Fixed Assets	5,403,160.00
Other Assets	3,524,210.00
TOTAL ASSETS	12,069,021.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	(144.00)
Credit Cards	(23,751.76)
Other Current Liabilities	49,996.96
Total Current Liabilities	26,101.20
Long Term Liabilities	10,434,102.76
Total Liabilities	10,460,203.96
Equity	1,608,817.14
TOTAL LIABILITIES & EQUITY	12,069,021.10

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through May 2022

	Actuals		\$ Over Budget		
	Jul '21 - May 22	YTD Budget	(Under Budget)	% of Budget	Annual Budget
Ordinary Revenue/Expense					
Revenue					
400 · Police Activities Revenue					
401 · Levy Tax	2,156,865	2,100,040	56,825	102.7%	2,100,040
402 · Special Tax-Police	685,470	685,710	(240)	100.0%	685,710
404 · Measure G Supplemental Tax Rev	620,988	621,207	(219)	100.0%	621,207
410 · Police Fees/Service Charges	640	1,375	(735)	46.5%	1,500
415 · Grants-Police	117,010	114,583	2,426	102.1%	125,000
416 · Interest-Police	0	750	(750)	0.0%	1,000
418 · Misc Police Revenue	2,702	4,583	(1,881)	59.0%	5,000
Total 400 · Police Activities Revenue	3,583,675	3,528,249	55,426	101.6%	3,539,457
420 · Park/Rec Activities Revenue					
405 · Restricted Lost/Found/Misc	158,358				
424 · Special Tax-L&L	0	42,184	(42,184)	0.0%	42,184
427 · Community Center Revenue	11,687	25,000	(13,313)	46.7%	30,000
438 · Tennis Court Revenue	649	1,833	(1,184)	35.4%	2,000
439 · Contributions for Community Ctr	0	0	0	0.0%	0
Total 420 · Park/Rec Activities Revenue	170,709	69,017	101,691	247.3%	74,184
440 · District Activities Revenue					
448a · Franchise Fees Gross	44,626	88,000	(43,374)	50.7%	110,000
448b · less Franchise Fees Paid Out	(17,222)	(37,300)	20,078	46.2%	(47,300)
456 · Interest-District	170	2,600	(2,430)	6.5%	2,600
458 · Misc District Revenue	5,025	307,956	(302,931)	1.6%	335,952
Total 440 · District Activities Revenue	32,600	361,256	(328,656)	9.0%	401,252
Total Revenue	3,786,984	3,958,522	(171,538)	95.7%	4,014,893

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through May 2022

	Actuals		\$ Over Budget		Annual Budget
	Jul '21 - May 22	YTD Budget	(Under Budget)	% of Budget	
Expense					
500 · Police Sal & Ben					
502 · Salary - Officers	793,790	992,570	(198,780)	80.0%	1,082,804
506 · Overtime	156,467	110,000	46,467	142.2%	120,000
508 · Salary - Non-Sworn	27,128	0	27,128	100.0%	0
509 · Hiring Bonus	14,000	14,000	0	100.0%	14,000
516 · Uniform Allowance	7,073	8,250	(1,177)	85.7%	9,000
518 · Safety Equipment	0	2,063	(2,063)	0.0%	2,250
521-A · Medical/Vision/Dental-Active	95,848	158,569	(62,721)	60.4%	172,984
521-R · Medical/Vision/Dental-Retired	152,310	147,828	4,482	103.0%	161,267
521-T · Medical/Vision/Dental-Trust	0	(45,833)	45,833	0.0%	(50,000)
522 · Insurance - Police	4,809	5,465	(657)	88.0%	5,962
523 · SocialSecurity/Medicare-Police	14,230	15,988	(1,758)	89.0%	17,441
524 · Social Security - District	10,425	0	10,425	100.0%	0
527 · PERS - District Portion	152,713	171,229	(18,515)	89.2%	186,795
528 · PERS - Officers Portion	3,754	9,156	(5,401)	41.0%	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
Total 500 · Police Sal & Ben	1,678,353	1,913,989	(235,636)	87.7%	2,057,197
550 · Other Police Expenses					
552 · Expendable Police Supplies	8,818	7,792	1,027	113.2%	8,500
553 · Range/Ammunition Supplies	14,059	0	14,059	100.0%	0
554 · Traffic Safety	1,926	4,583	(2,657)	42.0%	5,000
560 · Crossing Guard	14,965	16,725	(1,760)	89.5%	18,245
561 · Vehicle Fuel	15,903	12,100	3,803	131.4%	13,200
562 · Vehicle Operation	19,036	13,182	5,855	144.4%	14,380
563 · Vehicle Lease	36,405	42,887	(6,482)	84.9%	46,786
564 · Communications	146,951	153,591	(6,639)	95.7%	157,104
566 · Radio Maintenance	9,720	18,077	(8,357)	53.8%	19,720
567 · Alarm	814	917	(103)	88.8%	1,000

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through May 2022

	Actuals		\$ Over Budget		
	Jul '21 - May 22	YTD Budget	(Under Budget)	% of Budget	Annual Budget
568 · Prisoner/Case Exp./Booking	555	0	555	100.0%	0
570 · Training	917	9,167	(8,250)	10.0%	10,000
571 · Records	4,976	12,737	(7,761)	39.1%	13,895
572 · Hiring	20,495	14,667	5,828	139.7%	16,000
574 · Reserve Officers	597	3,667	(3,070)	16.3%	4,000
576 · Misc. Dues, Meals & Travel	3,361	1,467	1,894	229.2%	1,600
578 · POST - Reimburse	3,640	0	3,640	100.0%	0
580 · Utilities - Police	8,555	9,167	(612)	93.3%	10,000
581 · Bldg Repairs/Maint.	1,870	1,833	37	102.0%	2,000
582 · Expendable Office Supplies	902	0	902	100.0%	0
587 · IT Contract	21,733	19,034	2,700	114.2%	20,764
588 · Telephone	31,667	27,720	3,947	114.2%	30,240
590 · Janitorial	5,291	5,867	(576)	90.2%	6,400
591 · General Liability Insurance	31,893	31,893	0	100.0%	31,893
592 · Publications	750	5,042	(4,292)	14.9%	5,500
593 · Volunteer Programs	0	2,292	(2,292)	0.0%	2,500
594 · Community Policing	200	2,750	(2,550)	7.3%	3,000
595 · Legal/Consulting - Police	9,031	22,917	(13,886)	39.4%	25,000
596 · CAL I.D.	6,901	0	6,901	100.0%	0
599 · Police Taxes Measure G Admin	4,159	3,686	473	112.8%	4,021
550 · Other Police Expenses - Other	0	0	0	0.0%	0
Total 550 · Other Police Expenses	426,090	443,755	(17,665)	96.0%	470,748
Total Police Expenses	2,104,443	2,357,744	(253,301)	183.7%	2,527,944

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through May 2022

	Actuals		\$ Over Budget		Annual Budget
	Jul '21 - May 22	YTD Budget	(Under Budget)	% of Budget	
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
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	5,555	(3,055)	45.0%	6,060
642 · Utilities-Community Center	16,400	7,756	8,644	211.5%	8,461
643 · Janitorial Supplies	350	399	(49)	87.8%	435
644 · Landscaping	11,575	7,343	4,233	157.6%	8,010
645 · General Liab./Workers Comp	8,253	7,973	280	103.5%	7,973
646 · Community Center Repairs	5,083	1,375	3,708	369.7%	1,500
647 · Rental	0	458	(458)	0.0%	500
648 · Community Center Equip Maint	0	917	(917)	0.0%	1,000
649 · Interest Expense	0	0	0	0.0%	0
640 · Community Center Expenses - Other	0	30,910	(30,910)	0.0%	33,720
Total 640 · Community Center Expenses	44,161	62,685	(18,524)	70.4%	67,659
650 · Park					
651 · General Maintenance	29,441	28,967	474	101.6%	31,600
652 · Repairs	10,718	12,591	(1,873)	85.1%	13,736
653 · Landscaping	50,400	17,133	33,268	294.2%	18,690
654 · Janitorial Supplies	0	458	(458)	0.0%	500
655 · Rental	0	0	0	0.0%	0
656 · Utilities	1,930	12,001	(10,071)	16.1%	13,092
657 · General Liab/Workers Comp	7,973	7,973	0	100.0%	7,973
658 · Levy Administration	7,846	5,133	2,713	152.8%	5,600
659 · Misc	3	86,169	(86,166)	0.0%	94,002
Total 650 · Park	108,311	170,425	(62,114)	63.6%	185,193

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through May 2022

	Actuals		\$ Over Budget		
	Jul '21 - May 22	YTD Budget	(Under Budget)	% of Budget	Annual Budget
660 · Annex Expenses					
665 · Annex General Maintenance	160	0	160	100.0%	0
666 · Annex Repairs	0	0	0	0.0%	0
667 · Annex Landscaping	0	0	0	0.0%	0
668 · Misc Annex Expenses	0	0	0	0.0%	0
669 · Misc Projects	0	0	0	0.0%	0
Total 660 · Annex Expenses	160	0	160	100.0%	0
678 · Misc Park/Rec Expense	3,040	4,583	(1,543)	66.3%	5,000
Total 635 · Park/Recreation Expenses	155,672	237,693	(82,022)	65.5%	257,852

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through May 2022

	Actuals		\$ Over Budget		
	Jul '21 - May 22	YTD Budget	(Under Budget)	% of Budget	Annual Budget
800 · District Expenses					
807 · Salaries	276,127	352,458	(76,331)	78.3%	384,500
808 · Payroll Taxes	22,278	26,963	(4,685)	82.6%	29,414
809 · Benefits	0	25,707	(25,707)	0.0%	28,044
810 · IT Contract	20,379	14,988	5,391	136.0%	16,350
815 · Admin Communications	3,140	4,871	(1,730)	64.5%	5,314
816 · Office Supplies	1,158	1,260	(103)	91.8%	1,375
817 · Postage	479	935	(456)	51.2%	1,020
818 · Mileage	226	733	(507)	30.8%	800
819 · Dues/Subscriptions	7,732	6,649	1,083	116.3%	7,253
820 · Copier Contract	4,806	4,372	434	109.9%	4,769
825 · Board Continuing Ed/Conferences	(2,799)	5,822	(8,620)	-48.1%	6,351
826 · Board Meetings	0	0	0	0.0%	0
830 · Legal (District/Personnel)	35,091	55,755	(20,665)	62.9%	60,824
835 · Consulting	26,294	19,250	7,044	136.6%	21,000
840 · Accounting	84,879	24,429	60,450	347.5%	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
861 · LAFCO	1,661	1,833	(173)	90.6%	2,000
865 · Police Bldg. Lease	36,603	33,553	3,050	109.1%	36,603
870 · County Expenditures	22,381	22,733	(352)	98.5%	24,800
891 · COVID	1,243	7,113	(5,871)	17.5%	7,760
898 · Misc. Expenses	12,144	4,583	7,561	265.0%	5,000
800 · District Expenses - Other	(144)	0	(144)	100.0%	0
Total 800 · District Expenses	585,642	654,670	(69,028)	89.5%	710,489
Total Expense	2,845,757	3,250,108	(404,351)	87.6%	3,496,286
Total Revenue	3,786,984	3,958,522	(171,538)	95.7%	4,014,893
Total Expense	2,845,757	3,250,108	(404,351)	87.6%	4,044,307
Net Difference	941,227	708,414	232,812	132.9%	(29,414)

Kensington Police Protection & Community Services District

Revenue & Expense Report - Detailed

July 2021 through May 2022

	<u>Jul '21 - May 22</u>
Ordinary Revenue/Expense	
Revenue	
400 · Police Activities Revenue	
401 · Levy Tax	2,156,865
402 · Special Tax-Police	685,470
404 · Measure G Supplemental Tax Rev	620,988
410 · Police Fees/Service Charges	640
415 · Grants-Police	117,010
418 · Misc Police Revenue	2,702
Total 400 · Police Activities Revenue	<u>3,583,675</u>
420 · Park/Rec Activities Revenue	
405 · Restricted Lost/Found/Misc	158,358
423 · Misc Tax-Park/Rec	15
427 · Community Center Revenue	11,687
438 · Tennis Court Revenue	649
Total 420 · Park/Rec Activities Revenue	<u>170,709</u>
440 · District Activities Revenue	
448a · Franchise Fees Gross	44,626
448b · less Franchise Fees Paid Out	(17,222)
449 · District Revenue	2
456 · Interest-District	170
458 · Misc District Revenue	5,025
Total 440 · District Activities Revenue	<u>32,600</u>
Total Revenue	<u><u>3,786,984</u></u>

Kensington Police Protection & Community Services District

Revenue & Expense Report - Detailed

July 2021 through May 2022

	<u>Jul '21 - May 22</u>
Expense	
500 · Police Sal & Ben	
502 · Salary - Officers	793,790
506 · Overtime	156,467
508 · Salary - Non-Sworn	27,128
509 · Hiring Bonus	14,000
516 · Uniform Allowance	7,073
521-A · Medical/Vision/Dental-Active	95,848
521-R · Medical/Vision/Dental-Retired	152,310
522 · Insurance - Police	4,809
523 · SocialSecurity/Medicare-Police	14,230
524 · Social Security - District	10,425
527 · PERS - District Portion	152,713
528 · PERS - Officers Portion	3,754
529 · Pension Obln Bond Payment	214,200
530 · Workers Comp	31,607
Total 500 · Police Sal & Ben	<u>1,678,353</u>
550 · Other Police Expenses	
552 · Expendable Police Supplies	8,818
553 · Range/Ammunition Supplies	14,059
554 · Traffic Safety	1,926
560 · Crossing Guard	14,965
561 · Vehicle Fuel	15,903
562 · Vehicle Operation	19,036
563 · Vehicle Lease	36,405
564 · Communications	146,951
566 · Radio Maintenance	9,720
567 · Alarm	814
568 · Prisoner/Case Exp./Booking	555
570 · Training	917
571 · Records	4,976
572 · Hiring	20,495

Kensington Police Protection & Community Services District

Revenue & Expense Report - Detailed

July 2021 through May 2022

	<u>Jul '21 - May 22</u>
574 · Reserve Officers	597
576 · Misc. Dues, Meals & Travel	3,361
578 · POST - Reimburse	3,640
580 · Utilities - Police	8,555
581 · Bldg Repairs/Maint.	1,870
582 · Expendable Office Supplies	902
587 · IT Contract	21,733
588 · Telephone	31,667
590 · Janitorial	5,291
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>426,090</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	16,400
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>44,161</u>

Kensington Police Protection & Community Services District

Revenue & Expense Report - Detailed

July 2021 through May 2022

	<u>Jul '21 - May 22</u>
650 · Park	
651 · General Maintenance	29,441
652 · Repairs	10,718
653 · Landscaping	50,400
656 · Utilities	1,930
657 · General Liab/Workers Comp	7,973
658 · Levy Administration	7,846
659 · Misc	<u>3</u>
Total 650 · Park	108,311
660 · Annex Expenses	
665 · Annex General Maintenance	<u>160</u>
Total 660 · Annex Expenses	160
678 · Misc Park/Rec Expense	<u>3,040</u>
Total 635 · Park/Recreation Expenses	155,672

Kensington Police Protection & Community Services District

Revenue & Expense Report - Detailed

July 2021 through May 2022

	<u>Jul '21 - May 22</u>
800 · District Expenses	
807 · Salaries	276,127
808 · Payroll Taxes	22,278
810 · IT Contract	20,379
815 · Admin Communications	3,140
816 · Office Supplies	1,158
817 · Postage	479
818 · Mileage	226
819 · Dues/Subscriptions	7,732
820 · Copier Contract	4,806
825 · Board Continuing Ed/Conferences	(2,799)
830 · Legal (District/Personnel)	35,091
835 · Consulting	26,294
840 · Accounting	84,879
850 · Insurance	31,893
851 · Workers Comp	72
861 · LAFCO	1,661
865 · Police Bldg. Lease	36,603
870 · County Expenditures	22,381
891 · COVID	1,243
898 · Misc. Expenses	12,144
800 · District Expenses - Other	(144)
Total 800 · District Expenses	<u>585,642</u>
Total Expense	2,848,307
Total Revenue	<u>3,786,984</u>
	938,677