



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

December 8, 2022

ITEM 2

FINANCIAL REPORTS FOR FIRST QUARTER OF THE 2022-2023 FISCAL YEAR

SUMMARY OF RECOMMENDATION

Receive financial reports for Quart 1 2022-2023, ending September 2022.

ATTACHMENTS

1. Summary Balance Sheet as of September 30, 2022.
2. Revenue and Expense Report Quart 1 2022-2023 with Budget to Actual Comparison.

SUBMITTED BY:

Lisa Mundis

Lisa Mundis

Finance Director

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

	<u>Sep 30, 22</u>	
ASSETS		
Current Assets		
Checking/Savings	2,644,464	* as of Oct 14, 2022
Accounts Receivable	215,448	
Other Current Assets	<u>144,526</u>	
Total Current Assets	<u>3,004,438</u>	
Fixed Assets	5,628,257	
Other Assets	<u>3,598,141</u>	
TOTAL ASSETS	<u><u>12,230,835</u></u>	
 LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable	32,371	
Credit Cards	(88,015)	
Other Current Liabilities	<u>57,068</u>	
Total Current Liabilities	<u>1,423</u>	
Long Term Liabilities	<u>8,879,402</u>	
Total Liabilities	<u>8,880,825</u>	
Equity	<u>2,231,168</u>	
TOTAL LIABILITIES & EQUITY	<u><u>11,111,993</u></u>	

Kensington Police Protection & Community Services District
 2022-2023 Quarter 1 Revenue and Expense Report
 Budget to Actual
 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
REVENUE	(Tax revenues are estimated)					
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%
Total 400 · Police Activities Revenue	2,771,732	2,874,575	(102,843)	96.42%	3,892,200	71.21%
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%
Total 420 · Park/Rec Activities Revenue	61,294	49,125	12,169	124.77%	118,600	51.68%
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%
Total 440 · District Activities Revenue	10,333	3,756	6,577	275.10%	14,700	70.29%
460 · Waste Removal Revenue						
461 · Waste Removal Franchise Fee	2,988	27,515	(24,527)	10.86%	110,000	2.72%
Total 460 · Waste Removal Revenue	2,988	27,515	(24,527)	10.86%	110,000	2.72%
TOTAL REVENUE	2,846,347	2,954,971	(108,624)	96.32%	4,135,500	68.83%

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EXPENSE	QTR 1 2022				2022-2023	
	July - Sept	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	Amended Annual Budget	% of Annual Budget
500 · Police Salary and Benefit Exp						
502 · Salary - Officers	194,113	297,200	(103,087)	65.31%	1,187,300	16.35%
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%	151,500	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%
Total 500 · Police Salary and Benefit Exp	433,891	627,360	(193,469)	69.16%	2,507,100	17.31%
550 · Police Operating Expenses						
552 · Office Supplies and Expenses	1,271	3,355	(2,084)	37.89%	13,300	9.56%
553 · Police Equipment 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%
Total 550 · Police Operating Expenses	235,991	136,693	99,298	172.64%	545,500	43.26%
TOTAL POLICE DEPARTMENT EXPENSES	669,882	764,053	(94,171)	87.67%	3,052,600	21.94%

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

	QTR 1 2022 July - Sept	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	2022-2023 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%
Total 600 · Park/Rec Sal & Ben	7,866	24,328	(16,462)	32.33%	97,300	8.08%
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%	25,000	0.00%
Total 640 · Community Center Expenses	29,832	20,905	8,927	142.70%	72,700	41.03%
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%
Total 650 · Park	33,772	38,500	(4,728)	87.72%	124,900	27.04%
TOTAL PARKS & RECREATION EXPENSE	71,470	83,733	(12,263)	85.35%	294,900	24.24%
750 · Waste Managment 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%
TOTAL SOLID WASTE MANAGEMENT EXPENSE	0	12,730	(12,730)	0.00%	50,800	0.00%

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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%	12,500	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%
TOTAL DISTRICT ADMINISTRATIVE EXPENSE	231,511	218,908	12,603	105.76%	862,600	26.84%
Bond Expense						
700 · Bond Expense						
975 · Community Center Loan Repayment	0	0	0	0.00%	30,600	0.00%
TOTAL BOND EXPENSE	0	0	0	0.00%	30,600	0.00%
TOTAL OPERATING REVENUE	2,846,347	2,954,971	(108,624)	96.32%	4,135,500	68.83%
TOTAL OPERATING EXPENSES	972,863	1,079,424	(106,561)	90.13%	4,291,500	22.67%
NET REVENUE	1,873,484	1,875,547	(2,063)	99.89%	(156,000)	

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	QTR 1 2022				2022-2023	
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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%
TOTAL CAPITAL EXPENSE	71,520	112,698	(41,178)	63.46%	450,000	15.89%