



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

April 14, 2022

ITEM 2

FINANCIAL REPORTS FOR THE MONTH OF FEBRUARY 2022

SUMMARY OF RECOMMENDATION

Receive financial reports for the month ending February 2022.

ATTACHMENTS

1. Summary Balance Sheet as of February 28, 2022.
2. Budget vs. Actual Snapshot through February 28, 2022.
3. Revenue and Expense Report Detail through February 28, 2022.

SUBMITTED BY:

Lisa Mundis

Lisa Mundis

Finance Director

Kensington Police Protection & Community Services District
Summary Balance Sheet
As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	1,692,253
Accounts Receivable	1,539,914
Other Current Assets	<u>146,074</u>
Total Current Assets	3,378,241
Fixed Assets	5,404,780
Other Assets	<u>5,417,529</u>
TOTAL ASSETS	<u><u>14,200,550</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	<u>12,524</u>
Total Current Liabilities	12,524
Long Term Liabilities	<u>11,941,184</u>
Total Liabilities	11,953,708
Equity	<u>2,246,842</u>
TOTAL LIABILITIES & EQUITY	<u><u>14,200,550</u></u>

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through February 2022

	Actuals		\$ Over Budget		Annual Budget
	Jul '21 - Feb 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	640	1,000	(360)	64%	1,500
414 · POST Reimbursement	0	0	0	0%	0
415 · Grants-Police	117,010	83,333	33,677	140%	125,000
416 · Interest-Police	0	500	(500)	0%	1,000
418 · Misc Police Revenue	2,702	3,333	(631)	81%	5,000
Total 400 · Police Activities Revenue	3,523,956	3,495,123	28,833	101%	3,539,457
405 · Restricted Lost/Found/Misc	158,358				
420 · Park/Rec Activities Revenue					
423 · Misc Tax-Park/Rec	15	0	15	100%	0
424 · Special Tax-L&L	0	42,184	(42,184)	0%	42,184
427 · Community Center Revenue	11,687	10,000	1,687	117%	30,000
438 · Tennis Court Revenue	649	1,333	(684)	49%	2,000
439 · Contributions for Community Ctr	0	0	0	0%	0
Total 420 · Park/Rec Activities Revenue	12,351	53,517	(41,166)	23%	74,184
440 · District Activities Revenue					
448a · Franchise Fees Gross	44,626	52,000	(7,374)	86%	110,000
448b · less Franchise Fees Paid Out	(17,222)	(22,650)	5,428	76%	(47,300)
449 · District Revenue	2	0	2	100%	0
456 · Interest-District	0	1,733	(1,733)	0%	2,600
458 · Misc District Revenue	6,168	223,968	(217,800)	3%	335,952
Total 440 · District Activities Revenue	33,574	255,051	(221,477)	13%	401,252
Total Revenue	3,728,239	3,803,691	(75,452)	98%	4,014,893
Gross Revenue	3,728,239	3,803,691	(75,452)	98%	4,014,893

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through February 2022

Expense	Actuals		\$ Over Budget		Annual Budget
	Jul '21 - Feb 22	YTD Budget	(Under Budget)	% of Budget	
500 · Police Sal & Ben					
502 · Salary - Officers	603,444	721,869	(118,425)	84%	1,082,804
504 · Vacation Pay	0	0	0	0%	0
506 · Overtime	120,134	80,000	40,134	150%	120,000
508 · Salary - Non-Sworn	14,016	0	14,016	100%	0
509 · Hiring Bonus	8,000	0	8,000	100%	0
516 · Uniform Allowance	5,532	6,000	(468)	92%	9,000
518 · Safety Equipment	0	1,500	(1,500)	0%	2,250
521-A · Medical/Vision/Dental-Active	79,983	115,323	(35,340)	69%	172,984
521-R · Medical/Vision/Dental-Retired	124,812	107,511	17,301	116%	161,267
521-T · Medical/Vision/Dental-Trust	0	(33,333)	33,333	0%	(50,000)
522 · Insurance - Police	4,451	3,975	476	112%	5,962
523 · SocialSecurity/Medicare-Police	10,758	11,627	(869)	93%	17,441
524 · Social Security - District	5,525	0	5,525	100%	0
527 · PERS - District Portion	116,006	124,530	(8,524)	93%	186,795
528 · PERS - Officers Portion	0	6,659	(6,659)	0%	9,988
529 · Pension Obln Bond Payment	214,200	298,399	(84,199)	72%	298,399
530 · Workers Comp	31,607	26,307	5,300	120%	26,307
Total 500 · Police Sal & Ben	1,338,468	1,470,367	(131,899)	91%	2,043,197
550 · Other Police Expenses					
552 · Expendable Police Supplies	7,537	5,667	1,870	133%	8,500
553 · Range/Ammunition Supplies	0	0	0	0%	0
554 · Traffic Safety	1,541	3,333	(1,792)	46%	5,000
560 · Crossing Guard	10,251	12,163	(1,912)	84%	18,245
561 · Vehicle Fuel	10,776	8,800	1,976	122%	13,200
562 · Vehicle Operation	13,855	9,587	4,268	145%	14,380
563 · Vehicle Lease	26,476	31,191	(4,715)	85%	46,786
564 · Communications	143,763	143,051	712	100%	157,104
566 · Radio Maintenance	9,720	13,147	(3,427)	74%	19,720

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through February 2022

	Actuals		\$ Over Budget		Annual Budget
	Jul '21 - Feb 22	YTD Budget	(Under Budget)	% of Budget	
567 · Alarm	814	667	147	122%	1,000
568 · Prisoner/Case Exp./Booking	0	0	0	0%	0
569 · Storage	0	0	0	0%	0
570 · Training	917	6,667	(5,750)	14%	10,000
571 · Records	4,263	9,263	(5,000)	46%	13,895
572 · Hiring	7,023	10,667	(3,644)	66%	16,000
574 · Reserve Officers	597	2,667	(2,070)	22%	4,000
576 · Misc. Dues, Meals & Travel	3,090	1,067	2,023	290%	1,600
578 · POST - Reimburse	0	0	0	0%	0
580 · Utilities - Police	5,793	6,667	(874)	87%	10,000
581 · Bldg Repairs/Maint.	1,870	1,333	537	140%	2,000
582 · Expendable Office Supplies	883	0	883	100%	0
587 · IT Contract	14,101	13,843	258	102%	20,764
588 · Telephone	23,403	20,160	3,243	116%	30,240
590 · Janitorial	3,981	4,267	(286)	93%	6,400
591 · General Liability Insurance	31,893	31,893	0	100%	31,893
592 · Publications	750	3,667	(2,917)	20%	5,500
593 · Volunteer Programs	0	1,667	(1,667)	0%	2,500
594 · Community Policing	200	2,000	(1,800)	10%	3,000
595 · Legal/Consulting - Police	7,652	16,667	(9,015)	46%	25,000
596 · CAL I.D.	0	0	0	0%	0
599 · Police Taxes Measure G Admin	3,110	2,681	429	116%	4,021
Total 550 · Other Police Expenses	334,259	362,782	(28,523)	92%	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
635 · Park/Recreation Expenses					
640 · Community Center Expenses					

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through February 2022

	Actuals		\$ Over Budget		Annual Budget
	Jul '21 - Feb 22	YTD Budget	(Under Budget)	% of Budget	
641 · General Maintenance	2,500	4,040	(1,540)	62%	6,060
642 · Utilities-Community Center	14,006	5,641	8,365	248%	8,461
643 · Janitorial Supplies	350	290	60	121%	435
644 · Landscaping	11,575	5,340	6,235	217%	8,010
645 · General Liab./Workers Comp	8,253	7,973	280	104%	7,973
646 · Community Center Repairs	5,083	1,000	4,083	508%	1,500
647 · Rental	0	333	(333)	0%	500
648 · Community Center Equip Maint	0	667	(667)	0%	1,000
649 · Interest Expense	0	0	0	0%	0
640 · Community Center Expenses - Other	0	22,480	(22,480)	0%	33,720
Total 640 · Community Center Expenses	41,767	47,764	(5,997)	87%	67,659
650 · Park					
651 · General Maintenance	21,891	21,067	824	104%	31,600
652 · Repairs	10,260	9,157	1,103	112%	13,736
653 · Landscaping	45,950	12,460	33,490	369%	18,690
654 · Janitorial Supplies	0	333	(333)	0%	500
655 · Rental	0	0	0	0%	0
656 · Utilities	(49)	8,728	(8,777)	(1%)	13,092
657 · General Liab/Workers Comp	7,973	7,973	0	100%	7,973
658 · Levy Administration	4,381	3,733	648	117%	5,600
659 · Misc	3	62,668	(62,665)	0%	94,002
Total 650 · Park	90,409	126,119	(35,710)	72%	185,193
660 · Annex Expenses					
665 · Annex General Maintenance	0	0	0	0%	0
666 · Annex Repairs	0	0	0	0%	0
667 · Annex Landscaping	0	0	0	0%	0
668 · Misc Annex Expenses	0	0	0	0%	0
669 · Misc Projects	0	0	0	0%	0
Total 660 · Annex Expenses	0	0	0	0%	0
672 · Kensington Park O&M	0	0	0	0%	0

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through February 2022

	Actuals		\$ Over Budget		Annual Budget
	Jul '21 - Feb 22	YTD Budget	(Under Budget)	% of Budget	
674 · Tennis Courts (new title)	0	0	0	0%	0
678 · Misc Park/Rec Expense	3,040	3,333	(293)	91%	5,000
Total 635 · Park/Recreation Expenses	135,216	177,216	(42,000)	76%	257,852
800 · District Expenses					
807 · Salaries	194,517	256,333	(61,816)	76%	384,500
808 · Payroll Taxes	16,035	19,609	(3,574)	82%	29,414
809 · Benefits	0	18,696	(18,696)	0%	28,044
810 · IT Contract	16,145	10,900	5,245	148%	16,350
815 · Admin Communications	2,540	3,542	(1,002)	72%	5,314
816 · Office Supplies	1,045	917	128	114%	1,375
817 · Postage	357	680	(323)	53%	1,020
818 · Mileage	213	533	(320)	40%	800
819 · Dues/Subscriptions	7,732	4,835	2,897	160%	7,253
820 · Copier Contract	3,408	3,180	228	107%	4,769
825 · Board Continuing Ed/Conferences	(2,799)	4,234	(7,033)	(66%)	6,351
826 · Board Meetings	0	0	0	0%	0
830 · Legal (District/Personnel)	28,150	40,549	(12,399)	69%	60,824
835 · Consulting	11,588	14,000	(2,412)	83%	21,000
840 · Accounting	70,343	17,767	52,576	396%	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	1,333	328	125%	2,000
865 · Police Bldg. Lease	27,452	24,402	3,050	112%	36,603
870 · County Expenditures	7,233	16,533	(9,300)	44%	24,800
890 · Waste/Recycle	0	0	0	0%	0
891 · COVID	1,114	5,173	(4,059)	22%	7,760
898 · Misc. Expenses	(2,607)	3,333	(5,940)	(78%)	5,000
800 · District Expenses - Other	(144)				
Total 800 · District Expenses	415,948	487,211	(71,263)	85%	710,489

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through February 2022

	Actuals		\$ Over Budget		Annual Budget
	Jul '21 - Feb 22	YTD Budget	(Under Budget)	% of Budget	
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	4,667	(4,667)	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	148,295	(148,295)	0%	222,442
975 · Community Center Loan Repayment	0	30,617	(30,617)	0%	30,617
982 · Police Building Cap Projects	38,606	16,667	21,939	232%	25,000
985 · Comm. Ctr Renovation (Cap Fund)	0	0	0	0%	0
Total 950 · Capital Outlay	39,068	200,246	(161,178)	20%	285,059
Total Expense	2,265,509	2,697,822	(432,313)	84%	3,767,345
Net Ordinary Revenue	1,462,730	1,105,869	356,861	132%	247,548

Kensington Police Protection & Community Services District
 Revenue & Expense Report - Detailed
 July 2021 through February 2022

	Jul '21 - Feb 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	640
415 · Grants-Police	117,010
418 · Misc Police Revenue	2,702
Total 400 · Police Activities Revenue	3,523,956
405 · Restricted Lost/Found/Misc	158,358
420 · Park/Rec Activities Revenue	
423 · Misc Tax-Park/Rec	15
427 · Community Center Revenue	11,687
438 · Tennis Court Revenue	649
Total 420 · Park/Rec Activities Revenue	12,351
440 · District Activities Revenue	
448a · Franchise Fees Gross	44,626
448b · less Franchise Fees Paid Out	(17,222)
449 · District Revenue	2
458 · Misc District Revenue	6,168
Total 440 · District Activities Revenue	33,574
Total Revenue	3,728,239
Gross Revenue	3,728,239

Kensington Police Protection & Community Services District
 Revenue & Expense Report - Detailed
 July 2021 through February 2022

	Jul '21 - Feb 22
Expense	
500 · Police Sal & Ben	
502 · Salary - Officers	603,444
506 · Overtime	120,134
508 · Salary - Non-Sworn	14,016
509 · Hiring Bonus	8,000
516 · Uniform Allowance	5,532
521-A · Medical/Vision/Dental-Active	79,983
521-R · Medical/Vision/Dental-Retired	124,812
522 · Insurance - Police	4,451
523 · SocialSecurity/Medicare-Police	10,758
524 · Social Security - District	5,525
527 · PERS - District Portion	116,006
529 · Pension Obln Bond Payment	214,200
530 · Workers Comp	31,607
	1,338,469
550 · Other Police Expenses	
552 · Expendable Police Supplies	7,537
554 · Traffic Safety	1,541
560 · Crossing Guard	10,251
561 · Vehicle Fuel	10,776
562 · Vehicle Operation	13,855
563 · Vehicle Lease	26,476
564 · Communications	143,763
566 · Radio Maintenance	9,720
567 · Alarm	814
568 · Prisoner/Case Exp./Booking	0
570 · Training	917
571 · Records	4,263
572 · Hiring	7,023
574 · Reserve Officers	597

Kensington Police Protection & Community Services District
Revenue & Expense Report - Detailed
 July 2021 through February 2022

	Jul '21 - Feb 22
576 · Misc. Dues, Meals & Travel	3,090
580 · Utilities - Police	5,793
581 · Bldg Repairs/Maint.	1,870
582 · Expendable Office Supplies	883
587 · IT Contract	14,101
588 · Telephone	23,403
590 · Janitorial	3,981
591 · General Liability Insurance	31,893
592 · Publications	750
594 · Community Policing	200
595 · Legal/Consulting - Police	7,652
599 · Police Taxes Measure G Admin	3,110
	334,260
Total 550 · Other Police Expenses	
600 · Park/Rec Sal & Ben	
602 · Custodian	2,550
	2,550
Total 600 · Park/Rec Sal & Ben	
635 · Park/Recreation Expenses	
640 · Community Center Expenses	
641 · General Maintenance	2,500
642 · Utilities-Community Center	14,006
643 · Janitorial Supplies	350
644 · Landscaping	11,575
645 · General Liab./Workers Comp	8,253
646 · Community Center Repairs	5,083
	41,766
Total 640 · Community Center Expenses	

Kensington Police Protection & Community Services District
Revenue & Expense Report - Detailed
 July 2021 through February 2022

	Jul '21 - Feb 22
650 · Park	
651 · General Maintenance	21,891
652 · Repairs	10,260
653 · Landscaping	45,950
656 · Utilities	(49)
657 · General Liab/Workers Comp	7,973
658 · Levy Administration	4,381
659 · Misc	3
Total 650 · Park	90,410
678 · Misc Park/Rec Expense	3,040
Total 635 · Park/Recreation Expenses	135,216
800 · District Expenses	
807 · Salaries	194,517
808 · Payroll Taxes	16,035
810 · IT Contract	16,145
815 · Admin Communications	2,540
816 · Office Supplies	1,045
817 · Postage	357
818 · Mileage	213
819 · Dues/Subscriptions	7,732
820 · Copier Contract	3,408
825 · Board Continuing Ed/Conferences	(2,799)
830 · Legal (District/Personnel)	28,150
835 · Consulting	11,588
840 · Accounting	70,343
850 · Insurance	31,893
851 · Workers Comp	72
861 · LAFCO	1,661
865 · Police Bldg. Lease	27,452

Kensington Police Protection & Community Services District
 Revenue & Expense Report - Detailed
 July 2021 through February 2022

	Jul '21 - Feb 22
870 · County Expenditures	7,233
891 · COVID	1,114
898 · Misc. Expenses	(2,607)
800 · District Expenses - Other	(144)
Total 800 · District Expenses	415,949
950 · Capital Outlay	
968 · Office Furn/Eq	462
982 · Police Building Cap Projects	38,606
Total 950 · Capital Outlay	39,068
Total Expense	2,265,512
Net Ordinary Revenue	1,462,727
Other Income/Expense	
Other Expense	
700 · Bond Issue Expenses	
710 · Bond Admin.	3
715 · Bond Interest Revenue	(187)
Total 700 · Bond Issue Expenses	(184)
Total Other Expense	(184)
Net Other Revenue	184
Net Revenue	1,462,911