



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

March 10, 2022

ITEM 2

FINANCIAL REPORTS FOR THE MONTH OF JANUARY 2022

SUMMARY OF RECOMMENDATION

Receive financial reports for the month ending January 2022.

ATTACHMENTS

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

SUBMITTED BY:

Lisa Mundis

Lisa Mundis

Finance Director

Kensington Police Protection & Community Services District

Summary Balance Sheet

As of January 31, 2022

| | Jan 31, 22 |
|---------------------------------------|---------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 2,312,481.02 |
| Accounts Receivable | 1,498,615.12 |
| Other Current Assets | 146,074.01 |
| Total Current Assets | 3,957,170.15 |
| Fixed Assets | 5,403,160.00 |
| Other Assets | 3,543,501.52 |
| TOTAL ASSETS | 12,903,831.67 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | (144.00) |
| Credit Cards | (11,421.68) |
| Other Current Liabilities | 10,942.27 |
| Total Current Liabilities | (623.41) |
| Long Term Liabilities | 10,434,102.76 |
| Total Liabilities | 10,433,479.35 |
| Equity | 2,470,352.32 |
| TOTAL LIABILITIES & EQUITY | 12,903,831.67 |

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through January 2022

| | Jul '21 - Jan 22 | YTD Budget | \$ Over Budget (Under Budget) | % of Budget | Annual Budget |
|--|---------------------|---------------------|----------------------------------|----------------|---------------------|
| Ordinary Revenue/Expense | | | | | |
| Revenue | | | | | |
| 400 · Police Activities Revenue | | | | | |
| 401 · Levy Tax | 2,097,146.02 | 2,100,040.00 | (2,893.98) | 99.86% | 2,100,040.00 |
| 402 · Special Tax-Police | 685,470.00 | 685,710.00 | (240.00) | 99.97% | 685,710.00 |
| 403 · Misc Tax-Police | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 404 · Measure G Supplemental Tax Rev | 620,988.44 | 621,207.00 | (218.56) | 99.97% | 621,207.00 |
| 410 · Police Fees/Service Charges | 640.00 | 875.00 | (235.00) | 73.14% | 1,500.00 |
| 411 · Kensington Hilltop Srvcs Reimb | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 412 · Special Assignment Revenue | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 413 · West County Crossing Guard Reim | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 414 · POST Reimbursement | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 415 · Grants-Police | 117,009.82 | 72,916.69 | 44,093.13 | 160.47% | 125,000.04 |
| 416 · Interest-Police | 0.00 | 500.00 | (500.00) | 0.0% | 1,000.00 |
| 418 · Misc Police Revenue | 2,702.13 | 2,916.69 | (214.56) | 92.64% | 5,000.04 |
| Total 400 · Police Activities Revenue | 3,523,956.41 | 3,484,165.38 | 39,791.03 | 101.14% | 3,539,457.08 |
| 405 · Restricted Lost/Found/Misc | 158,358.00 | | | | |
| 420 · Park/Rec Activities Revenue | | | | | |
| 423 · Misc Tax-Park/Rec | 15.14 | | | | |
| 424 · Special Tax-L&L | 0.00 | 42,184.00 | (42,184.00) | 0.0% | 42,184.00 |
| 427 · Community Center Revenue | 11,686.58 | 5,000.00 | 6,686.58 | 233.73% | 30,000.00 |
| 438 · Tennis Court Revenue | 649.10 | 1,166.69 | (517.59) | 55.64% | 2,000.04 |
| 439 · Contributions for Community Ctr | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 420 · Park/Rec Activities Revenue | 12,350.82 | 48,350.69 | (35,999.87) | 25.54% | 74,184.04 |
| 440 · District Activities Revenue | | | | | |
| 448a · Franchise Fees Gross | 44,625.58 | 48,000.00 | (3,374.42) | 92.97% | 110,000.00 |

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through January 2022

| | Jul '21 - Jan 22 | YTD Budget | \$ Over Budget (Under Budget) | % of Budget | Annual Budget |
|--|---------------------|---------------------|----------------------------------|---------------|---------------------|
| 448b · less Franchise Fees Paid Out | (17,222.06) | (20,650.00) | 3,427.94 | 83.4% | (47,300.00) |
| 449 · District Revenue | 2.20 | | | | |
| 456 · Interest-District | 0.00 | 866.67 | (866.67) | 0.0% | 2,600.01 |
| 458 · Misc District Revenue | 6,168.22 | 195,972.00 | (189,803.78) | 3.15% | 335,952.00 |
| Total 440 · District Activities Revenue | 33,573.94 | 224,188.67 | (190,614.73) | 14.98% | 401,252.01 |
| Total Revenue | 3,728,239.17 | 3,756,704.74 | (28,465.57) | 99.24% | 4,014,893.13 |
| Gross Revenue | 3,728,239.17 | 3,756,704.74 | (28,465.57) | 99.24% | 4,014,893.13 |
| Expense | | | | | |
| 500 · Police Sal & Ben | | | | | |
| 502 · Salary - Officers | 511,403.65 | 631,635.69 | (120,232.04) | 80.97% | 1,082,804.04 |
| 504 · Vacation Pay | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 506 · Overtime | 93,706.32 | 70,000.00 | 23,706.32 | 133.87% | 120,000.00 |
| 508 · Salary - Non-Sworn | 8,596.60 | 0.00 | 8,596.60 | 100.0% | 0.00 |
| 509 · Hiring Bonus | 4,000.00 | | | | |
| 516 · Uniform Allowance | 4,648.99 | 5,250.00 | (601.01) | 88.55% | 9,000.00 |
| 518 · Safety Equipment | 0.00 | 1,312.50 | (1,312.50) | 0.0% | 2,250.00 |
| 521-A · Medical/Vision/Dental-Active | 72,803.12 | 100,907.31 | (28,104.19) | 72.15% | 172,983.96 |
| 521-R · Medical/Vision/Dental-Retired | 110,951.67 | 94,072.44 | 16,879.23 | 117.94% | 161,267.04 |
| 521-T · Medical/Vision/Dental-Trust | 0.00 | (29,166.69) | 29,166.69 | 0.0% | (50,000.04) |
| 522 · Insurance - Police | 3,764.81 | 3,477.81 | 287.00 | 108.25% | 5,961.96 |
| 523 · SocialSecurity/Medicare-Police | 8,951.76 | 10,173.94 | (1,222.18) | 87.99% | 17,441.04 |
| 524 · Social Security - District | 3,508.32 | 0.00 | 3,508.32 | 100.0% | 0.00 |
| 527 · PERS - District Portion | 98,178.80 | 108,963.75 | (10,784.95) | 90.1% | 186,795.00 |
| 528 · PERS - Officers Portion | 0.00 | 5,826.31 | (5,826.31) | 0.0% | 9,987.96 |
| 529 · Pension Obln Bond Payment | 214,199.50 | 298,399.00 | (84,199.50) | 71.78% | 298,399.00 |
| 530 · Workers Comp | 31,606.64 | 26,307.00 | 5,299.64 | 120.15% | 26,307.00 |
| 540 · Advanced Industrial Disability | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 541 · Consultant/Operational Audit | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 500 · Police Sal & Ben | 1,166,320.18 | 1,327,159.06 | (160,838.88) | 87.88% | 2,043,196.96 |

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through January 2022

| | Jul '21 - Jan 22 | YTD Budget | \$ Over Budget (Under Budget) | % of Budget | Annual Budget |
|-----------------------------------|------------------|------------|----------------------------------|-------------|---------------|
| 550 · Other Police Expenses | | | | | |
| 552 · Expendable Police Supplies | 7,427.76 | 4,958.31 | 2,469.45 | 149.8% | 8,499.96 |
| 553 · Range/Ammunition Supplies | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 554 · Traffic Safety | 1,540.95 | 2,916.69 | (1,375.74) | 52.83% | 5,000.04 |
| 560 · Crossing Guard | 8,883.11 | 10,642.94 | (1,759.83) | 83.47% | 18,245.04 |
| 561 · Vehicle Fuel | 8,988.70 | 7,700.00 | 1,288.70 | 116.74% | 13,200.00 |
| 562 · Vehicle Operation | 12,555.60 | 8,388.31 | 4,167.29 | 149.68% | 14,379.96 |
| 563 · Vehicle Lease | 23,166.78 | 27,291.81 | (4,125.03) | 84.89% | 46,785.96 |
| 564 · Communications | 143,762.71 | 139,537.20 | 4,225.51 | 103.03% | 157,104.00 |
| 566 · Radio Maintenance | 9,720.00 | 11,503.31 | (1,783.31) | 84.5% | 19,719.96 |
| 567 · Alarm | 580.78 | 583.31 | (2.53) | 99.57% | 999.96 |
| 568 · Prisoner/Case Exp./Booking | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 569 · Storage | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 570 · Training | 452.81 | 5,833.31 | (5,380.50) | 7.76% | 9,999.96 |
| 571 · Records | 3,533.62 | 8,105.44 | (4,571.82) | 43.6% | 13,895.04 |
| 572 · Hiring | 7,023.38 | 9,333.31 | (2,309.93) | 75.25% | 15,999.96 |
| 574 · Reserve Officers | 596.70 | 2,333.31 | (1,736.61) | 25.57% | 3,999.96 |
| 576 · Misc. Dues, Meals & Travel | 3,089.62 | 933.31 | 2,156.31 | 331.04% | 1,599.96 |
| 578 · POST - Reimburse | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 580 · Utilities - Police | 5,179.91 | 5,833.31 | (653.40) | 88.8% | 9,999.96 |
| 581 · Bldg Repairs/Maint. | 1,836.54 | 1,166.69 | 669.85 | 157.42% | 2,000.04 |
| 582 · Expendable Office Supplies | 883.47 | 0.00 | 883.47 | 100.0% | 0.00 |
| 587 · IT Contract | 12,469.33 | 12,112.31 | 357.02 | 102.95% | 20,763.96 |
| 588 · Telephone | 19,922.13 | 17,640.00 | 2,282.13 | 112.94% | 30,240.00 |
| 590 · Janitorial | 3,511.86 | 3,733.31 | (221.45) | 94.07% | 6,399.96 |
| 591 · General Liability Insurance | 31,893.37 | 31,893.00 | 0.37 | 100.0% | 31,893.00 |
| 592 · Publications | 750.00 | 3,208.31 | (2,458.31) | 23.38% | 5,499.96 |
| 593 · Volunteer Programs | 0.00 | 1,458.31 | (1,458.31) | 0.0% | 2,499.96 |
| 594 · Community Policing | 200.00 | 1,750.00 | (1,550.00) | 11.43% | 3,000.00 |

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through January 2022

| | Jul '21 - Jan 22 | YTD Budget | \$ Over Budget | | Annual Budget |
|--|-------------------|-------------------|--------------------|---------------|-------------------|
| | | | (Under Budget) | % of Budget | |
| 595 · Legal/Consulting - Police | 7,472.37 | 14,583.31 | (7,110.94) | 51.24% | 24,999.96 |
| 596 · CAL I.D. | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 599 · Police Taxes Measure G Admin | 3,109.59 | 2,345.56 | 764.03 | 132.57% | 4,020.96 |
| Total 550 · Other Police Expenses | 318,551.09 | 335,784.67 | (17,233.58) | 94.87% | 470,747.52 |
| 600 · Park/Rec Sal & Ben | | | | | |
| 601 · Park & Rec Administrator | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 602 · Custodian | 2,550.00 | 0.00 | 2,550.00 | 100.0% | 0.00 |
| 623 · Social Security/Medicare - Dist | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 600 · Park/Rec Sal & Ben | 2,550.00 | 0.00 | 2,550.00 | 100.0% | 0.00 |
| 635 · Park/Recreation Expenses | | | | | |
| 640 · Community Center Expenses | | | | | |
| 641 · General Maintenance | 2,500.00 | 3,535.00 | (1,035.00) | 70.72% | 6,060.00 |
| 642 · Utilities-Community Center | 13,519.75 | 4,935.56 | 8,584.19 | 273.93% | 8,460.96 |
| 643 · Janitorial Supplies | 350.00 | 253.75 | 96.25 | 137.93% | 435.00 |
| 644 · Landscaping | 11,575.00 | 4,672.50 | 6,902.50 | 247.73% | 8,010.00 |
| 645 · General Liab./Workers Comp | 8,252.70 | 7,973.04 | 279.66 | 103.51% | 7,973.04 |
| 646 · Community Center Repairs | 5,082.94 | 875.00 | 4,207.94 | 580.91% | 1,500.00 |
| 647 · Rental | 0.00 | 291.69 | (291.69) | 0.0% | 500.04 |
| 648 · Community Center Equip Maint | 0.00 | 583.31 | (583.31) | 0.0% | 999.96 |
| 649 · Interest Expense | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 640 · Community Center Expenses - Other | 0.00 | 19,670.00 | (19,670.00) | 0.0% | 33,720.00 |
| Total 640 · Community Center Expenses | 41,280.39 | 42,789.85 | (1,509.46) | 96.47% | 67,659.00 |
| 650 · Park | | | | | |
| 651 · General Maintenance | 19,341.00 | 18,433.31 | 907.69 | 104.92% | 31,599.96 |
| 652 · Repairs | 10,260.19 | 8,012.69 | 2,247.50 | 128.05% | 13,736.04 |
| 653 · Landscaping | 43,725.00 | 10,902.50 | 32,822.50 | 401.06% | 18,690.00 |
| 654 · Janitorial Supplies | 0.00 | 291.69 | (291.69) | 0.0% | 500.04 |
| 655 · Rental | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 656 · Utilities | (48.68) | 7,637.00 | (7,685.68) | (0.64%) | 13,092.00 |

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through January 2022

| | \$ Over Budget | | | | |
|---|-------------------|-------------------|--------------------|---------------|-------------------|
| | Jul '21 - Jan 22 | YTD Budget | (Under Budget) | % of Budget | Annual Budget |
| 657 · General Liab/Workers Comp | 7,973.35 | 7,973.04 | 0.31 | 100.0% | 7,973.04 |
| 658 · Levy Administration | 4,381.39 | 3,266.69 | 1,114.70 | 134.12% | 5,600.04 |
| 659 · Misc | 2.73 | 54,834.50 | (54,831.77) | 0.01% | 94,002.00 |
| Total 650 · Park | 85,634.98 | 111,351.42 | (25,716.44) | 76.91% | 185,193.12 |
| 660 · Annex Expenses | | | | | |
| 665 · Annex General Maintenance | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 666 · Annex Repairs | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 667 · Annex Landscaping | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 668 · Misc Annex Expenses | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 669 · Misc Projects | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 660 · Annex Expenses | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 672 · Kensington Park O&M | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 674 · Tennis Courts (new title) | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 678 · Misc Park/Rec Expense | 3,040.00 | 2,916.69 | 123.31 | 104.23% | 5,000.04 |
| Total 635 · Park/Recreation Expenses | 129,955.37 | 157,057.96 | (27,102.59) | 82.74% | 257,852.16 |
| 800 · District Expenses | | | | | |
| 807 · Salaries | 161,067.04 | 224,291.69 | (63,224.65) | 71.81% | 384,500.04 |
| 808 · Payroll Taxes | 13,475.62 | 17,158.19 | (3,682.57) | 78.54% | 29,414.04 |
| 809 · Benefits | 0.00 | 16,359.00 | (16,359.00) | 0.0% | 28,044.00 |
| 810 · IT Contract | 14,128.67 | 9,537.50 | 4,591.17 | 148.14% | 16,350.00 |
| 815 · Admin Communications | 2,009.86 | 3,099.60 | (1,089.74) | 64.84% | 5,313.60 |
| 816 · Office Supplies | 877.37 | 802.06 | 75.31 | 109.39% | 1,374.96 |
| 817 · Postage | 357.10 | 595.00 | (237.90) | 60.02% | 1,020.00 |
| 818 · Mileage | 212.57 | 466.69 | (254.12) | 45.55% | 800.04 |
| 819 · Dues/Subscriptions | 7,731.87 | 4,230.94 | 3,500.93 | 182.75% | 7,253.04 |
| 820 · Copier Contract | 2,977.72 | 2,782.15 | 195.57 | 107.03% | 4,769.40 |
| 825 · Board Continuing Ed/Conferences | (2,798.69) | 3,704.75 | (6,503.44) | (75.54%) | 6,351.00 |
| 826 · Board Meetings | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 830 · Legal (District/Personnel) | 25,112.81 | 35,480.69 | (10,367.88) | 70.78% | 60,824.04 |

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through January 2022

| | \$ Over Budget | | | | |
|---------------------------------------|---------------------|---------------------|---------------------|---------------|---------------------|
| | Jul '21 - Jan 22 | YTD Budget | (Under Budget) | % of Budget | Annual Budget |
| 835 · Consulting | 5,588.12 | 12,250.00 | (6,661.88) | 45.62% | 21,000.00 |
| 840 · Accounting | 47,333.00 | 15,545.81 | 31,787.19 | 304.47% | 26,649.96 |
| 850 · Insurance | 31,893.37 | 31,893.00 | 0.37 | 100.0% | 31,893.00 |
| 851 · Workers Comp | 72.05 | 8,769.00 | (8,696.95) | 0.82% | 8,769.00 |
| 860 · Election | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 861 · LAFCO | 1,660.50 | 1,166.69 | 493.81 | 142.33% | 2,000.04 |
| 865 · Police Bldg. Lease | 24,402.00 | 21,351.75 | 3,050.25 | 114.29% | 36,603.00 |
| 870 · County Expenditures | 7,232.94 | 14,466.69 | (7,233.75) | 50.0% | 24,800.04 |
| 890 · Waste/Recycle | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 891 · COVID | 1,113.86 | 4,526.69 | (3,412.83) | 24.61% | 7,760.04 |
| 898 · Misc. Expenses | (2,606.88) | 2,916.69 | (5,523.57) | (89.38%) | 5,000.04 |
| 800 · District Expenses - Other | (144.00) | | | | |
| Total 800 · District Expenses | 341,696.90 | 431,394.58 | (89,697.68) | 79.21% | 710,489.28 |
| 950 · Capital Outlay | | | | | |
| 965 · Personal Police Equipment-Asset | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 966 · Police Traffic Equipment | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 968 · Office Furn/Eq | 462.39 | 0.00 | 462.39 | 100.0% | 0.00 |
| 969 · Computer Equipment | 0.00 | 4,083.31 | (4,083.31) | 0.0% | 6,999.96 |
| 971 · Park Land | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 972 · Park Buildings Improvement | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 974 · Other Park Improvements | 0.00 | 129,758.09 | (129,758.09) | 0.0% | 222,442.44 |
| 975 · Community Center Loan Repayment | 0.00 | 30,617.00 | (30,617.00) | 0.0% | 30,617.00 |
| 982 · Police Building Cap Projects | 20,000.00 | 14,583.31 | 5,416.69 | 137.14% | 24,999.96 |
| 985 · Comm. Ctr Renovation (Cap Fund) | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 950 · Capital Outlay | 20,462.39 | 179,041.71 | (158,579.32) | 11.43% | 285,059.36 |
| Total Expense | 1,979,535.93 | 2,430,437.98 | (450,902.05) | 81.45% | 3,767,345.28 |
| Net Ordinary Revenue | 1,748,703.24 | 1,326,266.76 | 422,436.48 | 131.85% | 247,547.85 |
| Other Revenue/Expense | | | | | |
| Other Expense | | | | | |

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July 2021 through January 2022

| | Jul '21 - Jan 22 | YTD Budget | \$ Over Budget (Under Budget) | % of Budget | Annual Budget |
|---------------------------------|---------------------|---------------------|----------------------------------|----------------|-------------------|
| 700 · Bond Issue Expenses | | | | | |
| 701 · Bond Proceeds | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 710 · Bond Admin. | 3.00 | 0.00 | 3.00 | 100.0% | 0.00 |
| 715 · Bond Interest Revenue | (186.99) | 0.00 | (186.99) | 100.0% | 0.00 |
| 720 · Bond Principal | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 730 · Bond Interest | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 700 · Bond Issue Expenses | (183.99) | 0.00 | (183.99) | 100.0% | 0.00 |
| Total Other Expense | (183.99) | 0.00 | (183.99) | 100.0% | 0.00 |
| Net Other Revenue | 183.99 | 0.00 | 183.99 | 100.0% | 0.00 |
| | 1,748,887.23 | 1,326,266.76 | 422,620.47 | 131.87% | 247,547.85 |

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

| | <u>Jul '21 - Jan 22</u> |
|---|-------------------------|
| Ordinary Revenue/Expense | |
| Revenue | |
| 400 · Police Activities Revenue | |
| 401 · Levy Tax | 2,097,146.02 |
| 402 · Special Tax-Police | 685,470.00 |
| 404 · Measure G Supplemental Tax Rev | 620,988.44 |
| 410 · Police Fees/Service Charges | 640.00 |
| 415 · Grants-Police | 117,009.82 |
| 418 · Misc Police Revenue | 2,702.13 |
| Total 400 · Police Activities Revenue | 3,523,956.41 |
| 405 · Restricted Lost/Found/Misc | 158,358.00 |
| 420 · Park/Rec Activities Revenue | |
| 423 · Misc Tax-Park/Rec | 15.14 |
| 427 · Community Center Revenue | 11,686.58 |
| 438 · Tennis Court Revenue | 649.10 |
| Total 420 · Park/Rec Activities Revenue | 12,350.82 |
| 440 · District Activities Revenue | |
| 448a · Franchise Fees Gross | 44,625.58 |
| 448b · less Franchise Fees Paid Out | (17,222.06) |
| 449 · District Revenue | 2.20 |
| 458 · Misc District Revenue | 6,168.22 |
| Total 440 · District Activities Revenue | 33,573.94 |
| Total Revenue | 3,728,239.17 |
| Gross Revenue | 3,728,239.17 |
| Expense | |
| 500 · Police Sal & Ben | |
| 502 · Salary - Officers | 511,403.65 |
| 506 · Overtime | 93,706.32 |
| 508 · Salary - Non-Sworn | 8,596.60 |
| 509 · Hiring Bonus | 4,000.00 |
| 516 · Uniform Allowance | 4,648.99 |
| 521-A · Medical/Vision/Dental-Active | 72,803.12 |
| 521-R · Medical/Vision/Dental-Retired | 110,951.67 |
| 522 · Insurance - Police | 3,764.81 |
| 523 · SocialSecurity/Medicare-Police | 8,951.76 |
| 524 · Social Security - District | 3,508.32 |
| 527 · PERS - District Portion | 98,178.80 |
| 529 · Pension Obln Bond Payment | 214,199.50 |
| 530 · Workers Comp | 31,606.64 |

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

| | <u>Jul '21 - Jan 22</u> |
|---------------------------------------|-------------------------|
| Total 500 · Police Sal & Ben | 1,166,320.18 |
| 550 · Other Police Expenses | |
| 552 · Expendable Police Supplies | 7,427.76 |
| 554 · Traffic Safety | 1,540.95 |
| 560 · Crossing Guard | 8,883.11 |
| 561 · Vehicle Fuel | 8,988.70 |
| 562 · Vehicle Operation | 12,555.60 |
| 563 · Vehicle Lease | 23,166.78 |
| 564 · Communications | 143,762.71 |
| 566 · Radio Maintenance | 9,720.00 |
| 567 · Alarm | 580.78 |
| 568 · Prisoner/Case Exp./Booking | 0.00 |
| 570 · Training | 452.81 |
| 571 · Records | 3,533.62 |
| 572 · Hiring | 7,023.38 |
| 574 · Reserve Officers | 596.70 |
| 576 · Misc. Dues, Meals & Travel | 3,089.62 |
| 580 · Utilities - Police | 5,179.91 |
| 581 · Bldg Repairs/Maint. | 1,836.54 |
| 582 · Expendable Office Supplies | 883.47 |
| 587 · IT Contract | 12,469.33 |
| 588 · Telephone | 19,922.13 |
| 590 · Janitorial | 3,511.86 |
| 591 · General Liability Insurance | 31,893.37 |
| 592 · Publications | 750.00 |
| 594 · Community Policing | 200.00 |
| 595 · Legal/Consulting - Police | 7,472.37 |
| 599 · Police Taxes Measure G Admin | 3,109.59 |
| Total 550 · Other Police Expenses | <u>318,551.09</u> |
| 600 · Park/Rec Sal & Ben | |
| 602 · Custodian | <u>2,550.00</u> |
| Total 600 · Park/Rec Sal & Ben | <u>2,550.00</u> |
| 635 · Park/Recreation Expenses | |
| 640 · Community Center Expenses | |
| 641 · General Maintenance | 2,500.00 |
| 642 · Utilities-Community Center | 13,519.75 |
| 643 · Janitorial Supplies | 350.00 |
| 644 · Landscaping | 11,575.00 |
| 645 · General Liab./Workers Comp | 8,252.70 |
| 646 · Community Center Repairs | <u>5,082.94</u> |
| Total 640 · Community Center Expenses | <u>41,280.39</u> |
| 650 · Park | |
| 651 · General Maintenance | 19,341.00 |
| 652 · Repairs | 10,260.19 |

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

| | Jul '21 - Jan 22 |
|---------------------------------------|------------------|
| 653 · Landscaping | 43,725.00 |
| 656 · Utilities | (48.68) |
| 657 · General Liab/Workers Comp | 7,973.35 |
| 658 · Levy Administration | 4,381.39 |
| 659 · Misc | 2.73 |
| Total 650 · Park | 85,634.98 |
| 678 · Misc Park/Rec Expense | 3,040.00 |
| Total 635 · Park/Recreation Expenses | 129,955.37 |
| 800 · District Expenses | |
| 807 · Salaries | 161,067.04 |
| 808 · Payroll Taxes | 13,475.62 |
| 810 · IT Contract | 14,128.67 |
| 815 · Admin Communications | 2,009.86 |
| 816 · Office Supplies | 877.37 |
| 817 · Postage | 357.10 |
| 818 · Mileage | 212.57 |
| 819 · Dues/Subscriptions | 7,731.87 |
| 820 · Copier Contract | 2,977.72 |
| 825 · Board Continuing Ed/Conferences | (2,798.69) |
| 830 · Legal (District/Personnel) | 25,112.81 |
| 835 · Consulting | 5,588.12 |
| 840 · Accounting | 47,333.00 |
| 850 · Insurance | 31,893.37 |
| 851 · Workers Comp | 72.05 |
| 861 · LAFCO | 1,660.50 |
| 865 · Police Bldg. Lease | 24,402.00 |
| 870 · County Expenditures | 7,232.94 |
| 891 · COVID | 1,113.86 |
| 898 · Misc. Expenses | (2,606.88) |
| 800 · District Expenses - Other | (144.00) |
| Total 800 · District Expenses | 341,696.90 |
| 950 · Capital Outlay | |
| 968 · Office Furn/Eq | 462.39 |
| 982 · Police Building Cap Projects | 20,000.00 |
| Total 950 · Capital Outlay | 20,462.39 |
| Total Expense | 1,979,535.93 |
| Net Ordinary Revenue | 1,748,703.24 |
| Other Revenue/Expense | |
| Other Expense | |
| 700 · Bond Issue Expenses | |
| 710 · Bond Admin. | 3.00 |
| 715 · Bond Interest Revenue | (186.99) |
| Total 700 · Bond Issue Expenses | (183.99) |
| Total Other Expense | (183.99) |

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

| | <u>Jul '21 - Jan 22</u> |
|-------------------|----------------------------|
| Net Other Revenue | <u>183.99</u> |
| Net Revenue | <u><u>1,748,887.23</u></u> |



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

March 10, 2022

ITEM 2

***Revised* FINANCIAL REPORTS FOR THE MONTH OF DECEMBER 2021**

SUMMARY OF RECOMMENDATION

Receive financial reports for the month ending December 2021.

ATTACHMENTS *Revised on February 16, 2022

1. Summary Balance Sheet as of December 31, 2021.
2. Budget vs. Actual Snapshot through December 31, 2021.
3. Revenue and Expense Report Detail through December 31, 2021.

SUBMITTED BY:

Lisa Mundis

Lisa Mundis

Finance Director

Kensington Police Protection & Community Services District

* Revised Budget to Actual Snapshot

July through December 2021

| | Actuals | | \$ Over Budget | | |
|-----------------------------------|-------------------------|-------------------------|-------------------|----------------------|-----------------------|
| | Jul - Dec 21 | YTD Budget | (Under Budget) | % of Budget | Annual Budget |
| Ordinary Revenue/Expense | | | | | |
| Revenue | | | | | |
| 400 · Police Activities Revenue | 3,491,096 | 3,472,957 | 18,139 | 100.5% | 3,539,457 |
| 405 · Meas WW Grant | 158,358 | | | | |
| 420 · Park/Rec Activities Revenue | 724 | 43,184 | (42,460) | 1.7% | 74,184 |
| 440 · District Activities Revenue | 41,940 | 194,193 | (152,253) | 21.6% | 401,252 |
| Total Revenue | <u>3,692,118</u> | <u>3,710,334</u> | <u>(18,216)</u> | <u>99.5%</u> | <u>4,014,893</u> |
| Gross Revenue | 3,692,118 | 3,710,334 | (18,216) | 99.5% | 4,014,893 |
| Expense | | | | | |
| 500 · Police Sal & Ben | 1,058,213 | 885,552 | 172,661 | 119.5% | 2,043,197 |
| 550 · Other Police Expenses | 304,308 | 308,792 | (4,484) | 98.5% | 470,748 |
| 600 · Park/Rec Sal & Ben | 2,550 | 0 | 2,550 | 100.0% | 0 |
| 635 · Park/Recreation Expenses | 119,597 | 136,899 | (17,302) | 87.4% | 257,852 |
| 800 · District Expenses | 310,171 | 375,576 | (65,404) | 82.6% | 710,489 |
| 950 · Capital Outlay | 20,462 | 127,221 | (106,759) | 16.1% | 285,059 |
| Total Expense | <u>1,815,302</u> | <u>1,834,041</u> | <u>(18,739)</u> | <u>99.0%</u> | <u>3,767,345</u> |
| Net Ordinary Revenue | 1,876,816 | 1,876,293 | 523 | 100.0% | 247,548 |
| Other Revenue/Expense | | | | | |
| Other Expense | | | | | |
| 700 · Bond Issue Expenses | (75) | 0 | (75) | 100.0% | 0 |
| Total Other Expense | <u>(75)</u> | <u>0</u> | <u>(75)</u> | <u>100.0%</u> | <u>0</u> |
| Net Other Revenue | 75 | 0 | 75 | 100.0% | 0 |
| Net Revenue | <u><u>1,876,891</u></u> | <u><u>1,876,293</u></u> | <u><u>598</u></u> | <u><u>100.0%</u></u> | <u><u>247,548</u></u> |

Kensington Police Protection & Community Services District

*Revised Revenue & Expense Report - Detailed

July through December 2021

Jul - Dec 21

Ordinary Revenue/Expense

Revenue

| | |
|--------------------------------------|-----------|
| 400 · Police Activities Revenue | |
| 401 · Levy Tax | 2,093,733 |
| 402 · Special Tax-Police | 685,470 |
| 404 · Measure G Supplemental Tax Rev | 620,988 |
| 415 · Grants-Police | 88,851 |
| 418 · Misc Police Revenue | 2,053 |

| | |
|---------------------------------------|-----------|
| Total 400 · Police Activities Revenue | 3,491,096 |
|---------------------------------------|-----------|

| | |
|----------------------------------|---------|
| 405 · Restricted Lost/Found/Misc | 158,358 |
|----------------------------------|---------|

| | |
|-----------------------------------|-----|
| 420 · Park/Rec Activities Revenue | |
| 423 · Misc Tax-Park/Rec | 15 |
| 427 · Community Center Revenue | 100 |
| 438 · Tennis Court Revenue | 609 |

| | |
|---|-----|
| Total 420 · Park/Rec Activities Revenue | 724 |
|---|-----|

| | |
|-------------------------------------|---------|
| 440 · District Activities Revenue | |
| 448a · Franchise Fees Gross | 42,009 |
| 448b · less Franchise Fees Paid Out | (1,484) |
| 449 · District Revenue | 2 |
| 458 · Misc District Revenue | 1,412 |

| | |
|---|--------|
| Total 440 · District Activities Revenue | 41,940 |
|---|--------|

| | |
|---------------|-----------|
| Total Revenue | 3,692,118 |
|---------------|-----------|

| | |
|---------------|-----------|
| Gross Revenue | 3,692,118 |
|---------------|-----------|

Expense

| | |
|---------------------------------------|---------|
| 500 · Police Sal & Ben | |
| 502 · Salary - Officers | 450,242 |
| 506 · Overtime | 80,920 |
| 508 · Salary - Non-Sworn | 5,252 |
| 509 · Hiring Bonus | 4,000 |
| 516 · Uniform Allowance | 3,864 |
| 521-A · Medical/Vision/Dental-Active | 63,182 |
| 521-R · Medical/Vision/Dental-Retired | 97,091 |
| 522 · Insurance - Police | 3,523 |
| 523 · SocialSecurity/Medicare-Police | 7,858 |
| 524 · Social Security - District | 2,185 |
| 527 · PERS - District Portion | 94,291 |
| 529 · Pension Obln Bond Payment | 214,200 |
| 530 · Workers Comp | 31,607 |

| | |
|------------------------------|-----------|
| Total 500 · Police Sal & Ben | 1,058,213 |
|------------------------------|-----------|

| | |
|----------------------------------|-------|
| 550 · Other Police Expenses | |
| 552 · Expendable Police Supplies | 7,314 |
| 554 · Traffic Safety | 1,541 |
| 560 · Crossing Guard | 7,363 |
| 561 · Vehicle Fuel | 7,450 |

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

| | <u>Jul - Dec 21</u> |
|--|-----------------------|
| 562 · Vehicle Operation | 11,406 |
| 563 · Vehicle Lease | 19,857 |
| 564 · Communications | 143,763 |
| 566 · Radio Maintenance | 9,720 |
| 567 · Alarm | 581 |
| 568 · Prisoner/Case Exp./Booking | 0 |
| 570 · Training | 3,462 |
| 571 · Records | 2,625 |
| 572 · Hiring | 6,752 |
| 574 · Reserve Officers | 597 |
| 576 · Misc. Dues, Meals & Travel | 2,990 |
| 580 · Utilities - Police | 4,234 |
| 581 · Bldg Repairs/Maint. | 1,837 |
| 582 · Expendable Office Supplies | 883 |
| 587 · IT Contract | 7,693 |
| 588 · Telephone | 16,577 |
| 590 · Janitorial | 3,103 |
| 591 · General Liability Insurance | 31,893 |
| 592 · Publications | 750 |
| 594 · Community Policing | 200 |
| 595 · Legal/Consulting - Police | 7,472 |
| 599 · Police Taxes Measure G Admin | 2,061 |
| 550 · Other Police Expenses - Other | 2,186 |
| Total 550 · Other Police Expenses | <u>304,308</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 | 11,576 |
| 643 · Janitorial Supplies | 350 |
| 644 · Landscaping | 11,575 |
| 645 · General Liab./Workers Comp | 8,253 |
| 646 · Community Center Repairs | 4,789 |
| Total 640 · Community Center Expenses | <u>39,043</u> |
| 650 · Park | |
| 651 · General Maintenance | 15,136 |
| 652 · Repairs | 9,955 |
| 653 · Landscaping | 41,500 |
| 656 · Utilities | (49) |
| 657 · General Liab/Workers Comp | 7,973 |
| 658 · Levy Administration | 2,996 |
| 659 · Misc | 3 |
| | <u>3</u> |

Kensington Police Protection & Community Services District
Revenue & Expense Report - Detailed

July through December 2021

| | <u>Jul - Dec 21</u> |
|---------------------------------------|-------------------------|
| Total 650 · Park | 77,514 |
| 678 · Misc Park/Rec Expense | 3,040 |
| Total 635 · Park/Recreation Expenses | <u>119,597</u> |
| 800 · District Expenses | |
| 807 · Salaries | 135,320 |
| 808 · Payroll Taxes | 11,506 |
| 810 · IT Contract | 12,113 |
| 815 · Admin Communications | 1,810 |
| 816 · Office Supplies | 877 |
| 817 · Postage | 357 |
| 818 · Mileage | 201 |
| 819 · Dues/Subscriptions | 7,732 |
| 820 · Copier Contract | 2,239 |
| 825 · Board Continuing Ed/Conferences | (2,799) |
| 830 · Legal (District/Personnel) | 19,561 |
| 835 · Consulting | 6,885 |
| 840 · Accounting | 47,333 |
| 850 · Insurance | 31,893 |
| 851 · Workers Comp | 72 |
| 861 · LAFCO | 1,661 |
| 865 · Police Bldg. Lease | 21,352 |
| 870 · County Expenditures | 7,131 |
| 891 · COVID | 1,456 |
| 898 · Misc. Expenses | 3,616 |
| 800 · District Expenses - Other | <u>(144)</u> |
| Total 800 · District Expenses | 310,171 |
| 950 · Capital Outlay | |
| 968 · Office Furn/Eq | 462 |
| 982 · Police Building Cap Projects | 20,000 |
| Total 950 · Capital Outlay | <u>20,462</u> |
| Total Expense | <u>1,815,302</u> |
| Net Ordinary Revenue | 1,876,816 |
| Other Revenue/Expense | |
| Other Expense | |
| 700 · Bond Issue Expenses | |
| 710 · Bond Admin. | 1 |
| 715 · Bond Interest Revenue | (76) |
| Total 700 · Bond Issue Expenses | <u>(75)</u> |
| Total Other Expense | <u>(75)</u> |
| Net Other Revenue | 75 |
| Net Revenue | <u><u>1,876,891</u></u> |

Kensington Police Protection & Community Services District

*Revised Summary Balance Sheet

As of December 31, 2021

| | <u>Dec 31, 21</u> |
|----------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 2,446,253 |
| Accounts Receivable | 1,497,889 |
| Other Current Assets | 146,074 |
| Total Current Assets | <u>4,090,216</u> |
| Fixed Assets | 5,403,160 |
| Other Assets | 3,545,590 |
| TOTAL ASSETS | <u><u>13,038,966</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | (144) |
| Credit Cards | (3,649) |
| Other Current Liabilities | 10,300 |
| Total Current Liabilities | <u>6,507</u> |
| Long Term Liabilities | 10,434,103 |
| Total Liabilities | <u>10,440,609</u> |
| Equity | 2,598,356 |
| TOTAL LIABILITIES & EQUITY | <u><u>13,038,966</u></u> |