



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

January 13, 2022

ITEM 2

FINANCIAL REPORTS FOR THE MONTH OF NOVEMBER 2021

SUMMARY OF RECOMMENDATION

Receive financial reports for the month ending November 2021.

ATTACHMENTS

1. Summary Balance Sheet as of November 30, 2021.
2. Budget vs. Actual Snapshot through November 30, 2021.
3. Revenue and Expense Report Detail through November 30, 2021.

SUBMITTED BY:

Lisa Mundis

Lisa Mundis

Finance Director

Kensington Police Protection & Community Services District

Budget to Actual Snapshot

July through November 2021

	Jul - Nov 21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Revenue/Expense					
Revenue					
400 · Police Activities Revenue	3,391,413.96	3,386,998.70	4,415.26	100.13%	3,539,457.08
405 · Restricted Lost/Found/M	158,358.00				
420 · Park/Rec Activities Rever	724.24	43,017.35	(42,293.11)	1.68%	74,184.04
440 · District Activities Revenu	41,939.51	164,196.67	(122,257.16)	25.54%	401,252.01
Total Revenue	3,592,435.71	3,594,212.72	(1,777.01)	99.95%	4,014,893.13
Gross Profit	3,592,435.71	3,594,212.72	(1,777.01)	99.95%	4,014,893.13
Expense					
500 · Police Sal & Ben	730,938.39	742,344.90	(11,406.51)	98.46%	2,043,196.96
550 · Other Police Expenses	273,159.22	281,799.53	(8,640.31)	96.93%	470,747.52
600 · Park/Rec Sal & Ben	2,550.00	0.00	2,550.00	100.0%	0.00
635 · Park/Recreation Expense	103,666.92	116,740.28	(13,073.36)	88.8%	257,852.16
800 · District Expenses	246,803.06	319,756.70	(72,953.64)	77.19%	710,489.28
950 · Capital Outlay	20,462.39	106,017.65	(85,555.26)	19.3%	285,059.36
Total Expense	1,377,579.98	1,566,659.06	(189,079.08)	87.93%	3,767,345.28
Net Ordinary Revenue	2,214,855.73	2,027,553.66	187,302.07	109.24%	247,547.85
Other Revenue/Expense					
Other Expense					
700 · Bond Issue Expenses	(75.30)	0.00	(75.30)	100.0%	0.00
Total Other Expense	(75.30)	0.00	(75.30)	100.0%	0.00
Net Other Revenue	75.30	0.00	75.30	100.0%	0.00
Net Revenue	2,214,931.03	2,027,553.66	187,377.37	109.24%	247,547.85

Kensington Police Protection & Community Services District

Revenue Expense Report - Detailed

November 2021

	<u>Nov 21</u>
Ordinary Revenue/Expense	
Revenue	
400 · Police Activities Revenue	
401 · Levy Tax	(5,277.29)
415 · Grants-Police	88,851.17
418 · Misc Police Revenue	502.43
Total 400 · Police Activities Revenue	<u>84,076.31</u>
405 · Restricted Lost/Found/Misc	158,358.00
420 · Park/Rec Activities Revenue	
423 · Misc Tax-Park/Rec	15.14
427 · Community Center Revenue	100.00
438 · Tennis Court Revenue	112.00
Total 420 · Park/Rec Activities Revenue	<u>227.14</u>
440 · District Activities Revenue	
448a · Franchise Fees Gross	29,632.14
449 · District Revenue	2.20
Total 440 · District Activities Revenue	<u>29,634.34</u>
Total Revenue	<u>272,295.79</u>
Gross Profit	272,295.79
Expense	
500 · Police Sal & Ben	
502 · Salary - Officers	83,585.54
506 · Overtime	28,168.05
508 · Salary - Non-Sworn	749.28
509 · Hiring Bonus	4,000.00
516 · Uniform Allowance	666.65
521-A · Medical/Vision/Dental-Active	6,725.28
521-R · Medical/Vision/Dental-Retired	13,814.80
522 · Insurance - Police	1,902.02
523 · SocialSecurity/Medicare-Police	1,664.70
524 · Social Security - District	833.47
527 · PERS - District Portion	12,742.09
Total 500 · Police Sal & Ben	<u>154,851.88</u>
550 · Other Police Expenses	
552 · Expendable Police Supplies	2,199.05
560 · Crossing Guard	1,925.84
561 · Vehicle Fuel	1,380.39
562 · Vehicle Operation	8,019.66
563 · Vehicle Lease	3,309.54
567 · Alarm	232.89
570 · Training	1,094.00
571 · Records	334.62

Kensington Police Protection & Community Services District

Revenue Expense Report - Detailed

November 2021

	<u>Nov 21</u>
572 · Hiring	3,797.99
574 · Reserve Officers	146.70
576 · Misc. Dues, Meals & Travel	790.00
580 · Utilities - Police	991.82
581 · Bldg Repairs/Maint.	120.00
582 · Expendable Office Supplies	530.58
587 · IT Contract	19.95
588 · Telephone	3,265.32
590 · Janitorial	589.08
592 · Publications	750.00
594 · Community Policing	200.00
595 · Legal/Consulting - Police	165.38
Total 550 · Other Police Expenses	<u>29,862.81</u>
635 · Park/Recreation Expenses	
640 · Community Center Expenses	
642 · Utilities-Community Center	2,856.44
644 · Landscaping	3,825.00
646 · Community Center Repairs	4,575.00
Total 640 · Community Center Expenses	<u>11,256.44</u>
650 · Park	
651 · General Maintenance	3,750.00
652 · Repairs	305.20
653 · Landscaping	2,225.00
Total 650 · Park	<u>6,280.20</u>
Total 635 · Park/Recreation Expenses	17,536.64
800 · District Expenses	
807 · Salaries	24,758.09
808 · Payroll Taxes	1,893.99
815 · Admin Communications	349.98
817 · Postage	9.20
818 · Mileage	51.52
820 · Copier Contract	309.05
830 · Legal (District/Personnel)	6,378.76
865 · Police Bldg. Lease	3,050.25
891 · COVID	300.00
898 · Misc. Expenses	419.13
Total 800 · District Expenses	<u>37,519.97</u>
Total Expense	<u>239,771.30</u>
Net Ordinary Revenue	<u>32,524.49</u>
Net Revenue	<u><u>32,524.49</u></u>

Kensington Police Protection & Community Services District

Summary Balance Sheet

As of November 30, 2021

	Nov 30, 21
ASSETS	
Current Assets	
Checking/Savings	1,031,356.67
Accounts Receivable	3,282,314.42
Other Current Assets	146,074.01
Total Current Assets	4,459,745.10
Fixed Assets	5,404,780.39
Other Assets	5,648,057.92
TOTAL ASSETS	15,512,583.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	(144.00)
Credit Cards	12,448.84
Other Current Liabilities	11,737.91
Total Current Liabilities	24,042.75
Long Term Liabilities	11,919,369.13
Total Liabilities	11,943,411.88
Equity	3,569,171.53
TOTAL LIABILITIES & EQUITY	15,512,583.41