



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS MEETING

February 9, 2023

ITEM 2

FINANCIAL REPORTS THROUGH THE MONTH OF NOVEMBER 2022

SUMMARY OF RECOMMENDATION

Receive financial reports presented for FY 2022-2023 through November 2022.

ATTACHMENTS

1. November 2022 Summary Balance Sheet
2. November 2022 Revenue and Expense Report

SUBMITTED BY:

Lisa Mundis

Lisa Mundis
Finance Director

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

	Nov 30, 22
ASSETS	
Current Assets	
Checking/Savings	1,086,539.17
Accounts Receivable	3,575,190.28
Other Current Assets	0.01
Total Current Assets	4,661,729.46
Fixed Assets	5,700,704.31
Other Assets	3,581,780.48
TOTAL ASSETS	13,944,214.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	(2,701.67)
Credit Cards	(117,675.97)
Other Current Liabilities	65,786.00
Total Current Liabilities	(54,591.64)
Long Term Liabilities	8,689,566.10
Total Liabilities	8,634,974.46
Equity	5,309,239.79
TOTAL LIABILITIES & EQUITY	13,944,214.25

Kensington Police Protection & Community Services District

Revenue & Expense Report

July through November 2022

	As of Nov 30, 2022				2022-2023 Amended Annual Budget	
	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	Annual Budget	% of Annual Budget	
Revenue						
400 · Police Activities Revenue						
401 · Levy Tax Police- Co. Prop. 1%	2,087,233	(114,667)	95%	2,201,900	95%	
402 · Special Tax-Police	685,470	(34,530)	95%	720,000	95%	
404 · Measure G Supplemental Tax PD	651,974	(326)	100%	652,300	100%	
410 · Police Fees/Service Charges	2,357	(1,643)	59%	12,000	20%	
414 · POST Reimbursement	4,624	(10,376)	31%	125,000	4%	
415 · COPS Grants-Police	74,358	4,358	106%	175,000	42%	
418 · Reimbursements/Refunds	0	(2,000)	0%	6,000	0%	
Total 400 · Police Activities Revenue	3,506,016	(159,184)	96%	3,892,200	90%	
420 · Park/Rec Activities Revenue						
424 · Special Tax-L&L Parks	44,359	(41)	100%	44,400	100%	
427 · Community Center Revenue	16,300	(3,700)	82%	57,700	28%	
438 · Tennis Court Revenue	635	135	127%	1,500	42%	
439 · Other Community Center Revenue	0	(5,000)	0%	15,000	0%	
Total 420 · Park/Rec Activities Revenue	61,294	(8,606)	88%	118,600	52%	
440 · District Activities Revenue						
456 · Interest-District	5,093	3,421	305%	5,000	102%	
458 · Other District Revenue	7,573	4,273	229%	9,700	78%	
Total 440 · District Activities Revenue	12,666	7,694	255%	14,700	86%	
460 · Waste Removal Revenue						
461 · Waste Removal Franchise Fee	2,988	(33,692)	8%	110,000	3%	
Total 460 · Waste Removal Revenue	2,988	(33,692)	8%	110,000	3%	
TOTAL REVENUE	3,582,964	(193,788)	95%	4,135,500	87%	

Kensington Police Protection & Community Services District

Revenue & Expense Report

July through November 2022

	As of Nov 30, 2022				2022-2023 Amended Annual Budget	
	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	2022-2023 Amended Annual Budget	% of Annual Budget	
Expense						
500 · Police Salary and Benefit Exp						
502 · Salary - Officers	387,223	495,000	(107,777)	78%	1,114,880	35%
506 · Overtime	77,893	41,690	36,203	187%	100,000	78%
508 · Salary - Non-Sworn	26,408	28,375	(1,967)	93%	68,100	39%
509 · Hiring Bonus	12,000	8,100	3,900	148%	20,000	60%
521-A · Medical/Vision/Dental-Active	55,050	71,970	(16,920)	76%	172,700	32%
521-R · Medical/Vision/Dental-Retired	80,047	66,950	13,097	120%	160,400	50%
521-T · Medical/Vision/Dental-Trust	0	63,300	(63,300)	0%	89,820	0%
522 · Officer Life Insurance	736	4,220	(3,484)	17%	10,100	7%
523 · SocialSecurity/Medicare-Police	7,141	6,375	766	112%	15,300	47%
524 · Social Security - District	1,581	4,845	(3,264)	33%	11,600	14%
527 · PERS - District Portion	82,197	97,425	(15,228)	84%	233,750	35%
529 · Pension Obln Bond Payment	0	138,110	(138,110)	0%	331,450	0%
530 · Workers Comp	39,533	18,720	20,813	211%	44,900	88%
Total 500 · Police Salary and Benefit Exp	769,809	1,045,080	(275,271)	74%	2,373,000	32%
550 · Police Operating Expenses						
552 · Office Supplies and Expenses	2,620	5,565	(2,945)	47%	13,300	20%
553 · Police Equipment and Supplies	5,700	11,875	(6,175)	48%	28,500	20%
554 · Traffic Safety	270	13,345	(13,075)	2%	32,000	1%
560 · Crossing Guard	6,372	7,440	(1,068)	86%	17,800	36%
561 · Fleet Expense	12,477	38,125	(25,648)	33%	91,500	14%
564 · IT and Communications	180,016	80,544	99,472	224%	193,300	93%
568 · Evidence	6,802	2,500	4,302	272%	6,000	113%
570 · Training and Travel Exp	2,098	10,440	(8,342)	20%	25,000	8%
571 · Records	0	2,500	(2,500)	0%	6,000	0%
572 · Hiring	1,256	8,345	(7,090)	15%	20,000	6%
574 · Reserve Officers	0	1,470	(1,470)	0%	3,500	0%
576 · Dues and Subscriptions	775	2,095	(1,320)	37%	5,000	16%
588 · Telephone	15,303	12,625	2,678	121%	30,300	51%
591 · General Liability Insurance	40,177	17,600	22,577	228%	42,100	95%
592 · Printing and Publications	0	3,845	(3,845)	0%	9,200	0%
593 · Volunteer Programs	0	1,065	(1,065)	0%	2,500	0%
594 · Community Events	0	2,095	(2,095)	0%	5,000	0%
595 · Legal/Consulting - Police	8,450	3,750	4,700	225%	9,000	94%
599 · Police Taxes Administration	1,049	2,315	(1,266)	45%	5,500	19%
Total 550 · Police Operating Expenses	283,364	227,539	55,825	125%	545,500	52%
TOTAL POLICE DEPARTMENT EXPENSES	1,053,173	1,272,619	(219,446)	83%	2,918,500	36%

Kensington Police Protection & Community Services District

Revenue & Expense Report

July through November 2022

	As of Nov 30, 2022	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	13,860	17,294	(3,434)	80%	41,500	33%
602 · Custodial/Cleaning Services	0	18,750	(18,750)	0%	45,000	0%
623 · Social Security/Medicare - Dist	0	4,500	(4,500)	0%	10,800	0%
Total 600 · Park/Rec Sal & Ben	13,860	40,544	(26,684)	34%	97,300	14%
635 · Park/Recreation Expenses						
640 · Community Center Expenses						
641 · General Maintenance	8,825	1,250	7,575	706%	3,000	294%
642 · Utilities-Community Center	4,172	8,125	(3,953)	51%	19,500	21%
643 · Janitorial Supplies	1,297	500	797	259%	1,200	108%
644 · Landscaping	23,330	5,440	17,890	429%	13,000	179%
645 · General Liab./Workers Comp	9,390	3,500	5,890	268%	3,500	268%
646 · Community Center Repairs	5,104	3,125	1,979	163%	7,500	68%
647 · Legal/Consulting	0	10,475	(10,475)	0%	10,000	0%
Total 640 · Community Center Expenses	52,118	32,415	19,703	161%	57,700	90%
650 · Park						
651 · General Maintenance	14,930	14,750	180	101%	35,400	42%
652 · Repairs	7,848	5,000	2,848	157%	12,000	65%
653 · Landscaping	7,450	22,940	(15,490)	32%	55,000	14%
656 · Utilities	4,044	1,000	3,044	404%	2,400	169%
657 · General Liab/Workers Comp	9,390	9,600	(210)	98%	9,600	98%
658 · Levy Administration	4,007	3,970	37	101%	9,500	42%
659 · Other Park Expenses	0	220	(220)	0%	500	0%
674 · Tennis Court Maint/Repair	0	180	(180)	0%	500	0%
Total 650 · Park	47,669	57,660	(9,991)	83%	124,900	38%
TOTAL PARKS & RECREATION EXPENSE	99,787	90,075	9,712	111%	279,900	36%
750 · Waste Management Expenses						
751 · Waste Removal Franchise Fee Exp	0	19,720	(19,720)	0%	47,300	0%
752 · Waste Management Program Admin	0	1,250	(1,250)	0%	3,000	0%
753 · Other Waste Management Exp	0	220	(220)	0%	500	0%
Total 750 · Waste Management Expenses	0	21,190	(21,190)	0%	50,800	0%
TOTAL SOLID WASTE MANAGEMENT EXPENSE	0	21,190	(21,190)	0	50,800	0

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	As of Nov 30, 2022	Year to Date Budget	\$ Over Budget (Under Budget)	% of YTD Budget	2022-2023 Amended Annual Budget	% of Annual Budget
800 · District Expenses						
807 · Salaries	166,940	160,095	6,845	104%	384,200	43%
808 · Payroll Taxes	22,457	24,044	(1,587)	93%	57,700	39%
809 · Benefits	0	21,044	(21,044)	0%	50,500	0%
810 · IT Contract	5,273	11,588	(6,315)	46%	27,800	19%
815 · Admin Communications	3,148	1,794	1,354	175%	4,300	73%
816 · Office Supplies	(168)	669	(837)	(25%)	1,600	(10%)
817 · Postage	0	294	(294)	0%	700	0%
818 · Mileage Reimbursement	14	169	(155)	8%	400	3%
819 · Dues/Subscriptions	0	4,419	(4,419)	0%	10,600	0%
820 · Copier Contract	2,095	2,750	(655)	76%	6,600	32%
825 · Board Continuing Ed/Conferences	0	5,220	(5,220)	0%	5,500	0%
830 · Legal (District/Personnel)	0	0	0	0%	45,000	0%
831 · Training and Travel Admin	8,238	18,750	(10,513)	44%	6,500	127%
835 · Consulting	0	2,720	(2,720)	0%	35,000	0%
840 · Accounting/Audit	18,400	14,595	3,805	126%	75,000	25%
850 · Insurance	26,754	31,250	(4,496)	86%	31,900	84%
851 · Workers Comp	37,560	13,294	24,266	283%	4,500	835%
860 · Election	13,178	4,500	8,678	293%	7,500	176%
861 · LAFCO	1,505	2,100	(595)	72%	2,100	72%
865 · Police Bldg. Lease	23,282	20,000	3,282	116%	48,000	49%
866 · Bldg Maintenance/Repair	3,098	1,470	1,628	211%	3,500	89%
867 · Utilities	3,203	5,625	(2,422)	57%	13,500	24%
868 · Janitorial	138	3,000	(2,862)	5%	7,200	2%
870 · County Expenditures	8,176	10,475	(2,299)	78%	25,000	33%
898 · Other Expenses	16,526	419	16,107	3,944%	1,000	1,653%
Total 800 · District Expenses	359,817	360,284	(467)	100%	855,600	42%
TOTAL DISTRICT ADMINISTRATIVE EXPENSE	359,817	360,284	(467)	100%	855,600	42%
Bond Expense						
700 · Bond Expense						
975 · Community Center Loan Repayment	0	0	0	0%	30,700	0%
TOTAL BOND EXPENSE	0	0	0	0%	30,700	0%
TOTAL OPERATING REVENUE	3,582,964	3,776,752	(193,788)	95%	4,135,500	87%
TOTAL OPERATING EXPENSES	1,512,777	1,744,168	(231,391)	87%	4,135,500	37%

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Revenue & Expense Report

July through November 2022

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950 · Capital Outlay						
963 · Patrol Car Accessories	8,009	6,250	1,759	128%	15,000	53%
965 · Personal Police Equipment-Asset	0	6,250	(6,250)	0%	15,000	0%
966 · Police Traffic Equipment	0	10,440	(10,440)	0%	25,000	0%
967 · Station Equipment	28,913	20,845	8,068	139%	50,000	58%
968 · Office Furn/Eq	12,430	20,845	(8,415)	60%	50,000	25%
969 · Computer Equipment	24,797	10,440	14,357	238%	25,000	99%
970 · Upgrade Phone System	0	10,440	(10,440)	0%	25,000	0%
972 · Park Buildings Improvement	0	39,595	(39,595)	0%	95,000	0%
974 · Other Park Improvements	18,773	10,440	8,333	180%	25,000	75%
978 · Pk/Rec Furn/Eq	0	10,440	(10,440)	0%	25,000	0%
983 · Building Temporary Relocation	0	41,669	(64,630)	0%	100,000	0%
Total 950 · Capital Outlay	92,921	187,654	(94,733)	50%	450,000	21%