



KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

**BOARD OF DIRECTORS MEETING**

**February 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		Annual Budget
	Jul - Dec 21	YTD Budget	(Under Budget)	% of 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
<b>Total 550 · Other Police Expenses</b>	<b><u>304,308</u></b>
600 · Park/Rec Sal & Ben	
602 · Custodian	2,550
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b><u>2,550</u></b>
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
<b>Total 640 · Community Center Expenses</b>	<b><u>39,043</u></b>
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
	<b><u>3</u></b>

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

July through December 2021

	Jul - Dec 21
Total 650 · Park	77,514
678 · Misc Park/Rec Expense	3,040
Total 635 · Park/Recreation Expenses	119,597
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	(144)
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	20,462
Total Expense	1,815,302
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	(75)
Total Other Expense	(75)
Net Other Revenue	75
Net Revenue	1,876,891

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>