

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

**BOARD OF DIRECTORS MEETING**

**March 11, 2021**

**ITEM 2**

**RECEIPT OF FINANCIAL REPORTS FOR THE MONTH OF JANUARY 2021**

**SUMMARY OF RECOMMENDATION**

Receive financial reports for the month ending January 2021.

**ATTACHMENTS**

1. Budget vs. actual report for the month ending January 2021
2. Balance Sheet for the month ending January 2021 (with auditor's adjustments and books are now closed as of 6.30.2020 per auditor)
3. Monthly income statement – July 2020 – January 2021

**SUBMITTED BY:**

Jessie Kim Maze & Associates

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Katherine Korsak, Finance and Business Manager

Kensington Police Protection Community Services District

Budget vs. Actual

July through December 2020

58%

	Jan. 31, 2021 Actual	Jul. 1, 20 - Jan. 31, 21 Actual	FY20-21 Annual Budget	YTD % of Budget	Jul. 1, 19 - Jan. 31, 20 Actual	FY19-20 Annual Budget	YTD % of Budget
Ordinary Income/Expense							
Income							
400 · Police Activities Revenue							
401 · Levy Tax	1,919,460.09	2,013,957.79	2,008,935.00	100%	1,919,460.09	1,941,000.00	99%
402 · Special Tax-Police	681,750.00	685,710.00	681,750.00	101%	681,750.00	682,000.00	100%
403 · Misc Tax-Police	588,397.68	0.00	0.00	0%	0.00	0.00	0%
404 · Measure G Supplemental Tax Rev	1,624.90	598,395.70	594,872.00	101%	588,397.68	588,400.00	100%
409 · Asset seizure forfeit/WEST NET	0.00	0.00	0.00	0%	0.00	0.00	0%
410 · Police Fees/Service Charges	4,322.65	485.00	1,500.00	32%	1,624.90	1,500.00	108%
411 · Kensington Hilltop Srvc Reimb	54,861.10	0.00	0.00	0%	0.00	0.00	0%
412 · Special Assignment Revenue	10,592.06	0.00	0.00	0%	0.00	0.00	0%
413 · West County Crossing Guard Reim	3,170.60	0.00	0.00	0%	0.00	0.00	0%
414 · POST Reimbursement	1,472.88	2,194.98	3,000.00	73%	4,322.65	0.00	100%
415 · Grants-Police	45,200.02	76,150.02	100,000.00	76%	54,861.10	100,000.00	55%
416 · Interest-Police	588.10	2,971.68	10,000.00	30%	10,592.06	15,000.00	71%
417 · Police Asset Sale	209.37	209.37	0.00	100%	0.00	0.00	0%
418 · Misc Police Income	171.39	1,998.51	5,000.00	40%	3,170.60	10,000.00	32%
419 · Supplemental W/C Reimb (4850)	0.00	0.00	0.00	0%	0.00	0.00	0%
400 · Police Activities Revenue - Other	0.00	0.00	0.00	0%	0.00	0.00	0%
<b>Total 400 · Police Activities Revenue</b>	<b>3,311,820.84</b>	<b>3,382,073.05</b>	<b>3,405,057.00</b>	<b>99%</b>	<b>3,264,179.08</b>	<b>3,337,900.00</b>	<b>98%</b>
405 · Restricted Lost/Found/Misc	5,309.17	5,309.17	0.00	100%			
420 · Park/Rec Activities Revenue							
423 · Misc Tax-Park/Rec	0.00	0.00	0.00	0%	0.00	0.00	0%
424 · Special Tax-L&L	0.00	41,529.06	41,500.00	100%	40,194.86	39,000.00	103%
427 · Community Center Revenue	0.00	0.00	15,000.00	0%	0.00	0.00	0%
438 · Misc Park/Rec Rev	115.00	181.00	0.00	100%	120.00	200.00	60%
439 · Contributions for Community Ctr	400.00	400.00	0.00	100%	0.00	0.00	0%
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>515.00</b>	<b>42,110.06</b>	<b>56,500.00</b>	<b>75%</b>	<b>40,314.86</b>	<b>39,200.00</b>	<b>103%</b>
440 · District Activities Revenue							
448a · Franchise Fees Gross	7,244.44	38,078.21	100,000.00	38%	37,825.80	90,000.00	42%
448b · less Franchise Fees Paid Out	0.00	-16,319.23	-43,000.00	38%	-14,693.80	-38,570.00	38%
456 · Interest-District	500.31	1,212.15	10,000.00	12%	13,033.29	200.00	6517%
458 · Misc District Revenue	0.00	0.00	0.00	0%	-496.40	0.00	100%
440 · District Activities Revenue - Other	0.00	0.00	0.00	0%	0.00	0.00	0%
<b>Total 440 · District Activities Revenue</b>	<b>7,744.75</b>	<b>22,971.13</b>	<b>67,000.00</b>	<b>34%</b>	<b>35,668.89</b>	<b>51,630.00</b>	<b>69%</b>
<b>Total Income</b>	<b>3,325,389.76</b>	<b>3,452,463.41</b>	<b>3,528,557.00</b>	<b>98%</b>	<b>3,340,162.83</b>	<b>3,428,730.00</b>	<b>97%</b>
Expense							
500 · Police Sal & Ben							
502 · Salary - Officers	89,654.18	658,113.63	1,097,545.00	60%	462,978.91	955,791.00	48%
504 · Compensated Absences	0.00	0.00	12,000.00	0%	0.00	9,600.00	0%
506 · Overtime	0.00	61,294.16	60,000.00	102%	101,903.16	75,000.00	136%
508 · Salary - Non-Sworn	2,998.63	23,899.37	40,826.00	59%	10,402.23	52,912.00	20%
510 · Emergency Sick Leave for Self	298.00	931.25	0.00	100%	0.00	0.00	0%
516 · Uniform Allowance	968.19	5,259.48	9,000.00	58%	4,893.76	8,200.00	60%
518 · Safety Equipment	0.00	1,307.43	2,250.00	58%	611.08	2,500.00	24%
521-A · Medical/Vision/Dental-Active	9,431.62	94,196.20	149,243.00	63%	84,576.54	146,536.00	58%
521-R · Medical/Vision/Dental-Retired	16,122.38	120,014.41	174,660.00	69%	112,477.63	186,097.00	60%
521-T · Medical/Vision/Dental-Trust	0.00	0.00	151,304.00	0%	0.00	239,911.00	0%
522 · Insurance - Police	410.90	3,263.00	5,630.00	58%	1,814.50	6,246.00	29%

Kensington Police Protection Community Services District

**Budget vs. Actual**

July through December 2020

58%

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523 · Social Security/Medicare	0.00	1,668.50	19,748.00	8%	9,901.63	16,537.00	60%
524 · Social Security - District	1,019.91	6,889.75	0.00	100%	8,148.66	3,281.00	248%
527 · PERS - District Portion	14,235.44	105,253.19	194,834.00	54%	325,924.68	405,090.00	80%
528 · PERS - Officers Portion	361.85	2,883.66	5,866.00	49%	14,156.63	23,393.00	61%
529 · Pension Obln Bond Payment	0.00	0.00	264,016.00	0%	0.00	0.00	0%
530 · Workers Comp	0.00	27,644.96	27,645.00	100%	67,555.81	92,000.00	73%
540 · Advanced Industrial Disability	0.00	0.00	0.00	0%	0.00	0.00	0%
541 · Consultant/Operational Audit	0.00	0.00	0.00	0%	81,505.89	0.00	100%
<b>Total 500 · Police Sal &amp; Ben</b>	<b>135,501.10</b>	<b>1,112,618.99</b>	<b>2,214,567.00</b>	<b>50%</b>	<b>1,286,851.11</b>	<b>2,223,094.00</b>	<b>58%</b>
550 · Other Police Expenses							
552 · Expendable Police Supplies	20.39	2,171.67	2,200.00	99%	699.68	2,200.00	32%
553 · Range/Ammunition Supplies	250.00	2,714.96	5,500.00	49%	397.68	5,500.00	7%
554 · Traffic Safety	0.00	4,319.41	5,000.00	86%	0.00	0.00	0%
560 · Crossing Guard	0.00	0.00	15,000.00	0%	6,701.94	14,893.00	45%
561 · Vehicle Fuel	1,229.01	8,700.23	11,000.00	79%	0.00	0.00	0%
562 · Vehicle Operation	857.93	7,981.99	16,000.00	50%	22,443.08	30,000.00	75%
563 · Vehicle Lease	0.00	0.00	64,000.00	0%	0.00	0.00	0%
564 · Communications	710.90	136,251.69	127,300.00	107%	125,481.36	142,578.00	88%
566 · Radio Maintenance	0.00	-5,620.51	5,000.00	-112%	5,100.74	0.00	100%
567 · Alarm	0.00	465.78	1,000.00	47%	0.00	0.00	0%
568 · Prisoner/Case Exp./Booking	174.14	2,298.99	5,000.00	46%	2,300.84	12,000.00	19%
569 · Storage	0.00	0.00	1,700.00	0%	0.00	0.00	0%
570 · Training	335.00	11,428.68	10,000.00	114%	8,200.77	10,000.00	82%
571 · Records	0.00	450.00	3,500.00	13%	0.00	0.00	0%
572 · Hiring	2,347.00	7,931.73	15,750.00	50%	7,617.80	15,750.00	48%
574 · Reserve Officers	0.00	0.00	4,000.00	0%	0.00	4,000.00	0%
576 · Misc. Dues, Meals & Travel	0.00	2,094.00	2,350.00	89%	4,700.79	2,850.00	165%
578 · POST - Reimburse	0.00	150.00	500.00	30%	0.00	0.00	0%
580 · Utilities - Police	824.51	5,775.90	13,800.00	42%	6,723.70	13,800.00	49%
581 · Bldg Repairs/Maint.	0.00	0.00	3,000.00	0%	313.66	3,000.00	10%
582 · Expendable Office Supplies	207.30	1,705.67	6,500.00	26%	4,391.12	6,500.00	68%
587 · IT Contract	0.00	11,115.64	13,000.00	86%	0.00	0.00	0%
588 · Telephone	1,945.12	12,017.00	27,500.00	44%	3,260.37	5,280.00	62%
590 · Janitorial	438.13	2,139.18	4,000.00	53%	2,076.05	4,000.00	52%
591 · General Liability Insurance	0.00	24,309.17	24,309.00	100%	0.00	0.00	0%
592 · Publications	0.00	3,121.00	3,500.00	89%	3,030.00	3,500.00	87%
593 · Volunteer Programs	0.00	0.00	2,500.00	0%	0.00	0.00	0%
594 · Community Policing	0.00	120.00	4,500.00	3%	0.00	4,500.00	0%
595 · Legal/Consulting - Police	0.00	1,190.60	25,000.00	5%	66,275.18	50,000.00	133%
596 · CAL I.D.	0.00	0.00	6,100.00	0%	5,983.00	6,100.00	98%
599 · Police Taxes Measure G Admin	1,005.13	2,009.82	4,000.00	50%	2,926.48	4,000.00	73%
550 · Other Police Expenses - Other	0.00	263.31	0.00	100%	0.00	0.00	0%
<b>Total 550 · Other Police Expenses</b>	<b>10,344.56</b>	<b>245,105.91</b>	<b>432,509.00</b>	<b>57%</b>	<b>278,624.24</b>	<b>340,451.00</b>	<b>82%</b>
600 · Park/Rec Sal & Ben							
601 · Park & Rec Administrator	0.00	0.00	3,380.00	0%	4,749.76	6,788.00	70%
602 · Custodian	2,700.00	3,900.00	6,000.00	65%	3,235.00	5,250.00	62%
623 · Social Security/Medicare - Dist	0.00	0.00	259.00	0%	0.00	519.00	0%
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>2,700.00</b>	<b>3,900.00</b>	<b>9,639.00</b>	<b>40%</b>	<b>7,984.76</b>	<b>12,557.00</b>	<b>64%</b>
635 · Park/Recreation Expenses							

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640 · Community Center Expenses							
641 · General Maintenance	0.00	280.00	1,000.00	28%	0.00	0.00	0%
642 · Utilities-Community Center	668.00	3,732.86	6,131.00	61%	1,822.76	1,327.00	137%
643 · Janitorial Supplies	0.00	0.00	500.00	0%	125.55	250.00	50%
644 · Landscaping	0.00	2,760.00	7,500.00	37%	0.00	0.00	0%
645 · General Liab./Workers Comp	0.00	6,431.71	6,788.00	95%	0.00	0.00	0%
646 · Community Center Repairs	0.00	135.00	1,500.00	9%	870.93	2,400.00	36%
647 · Rental	0.00	0.00	500.00	0%	0.00	0.00	0%
648 · Community Center Equip Maint	0.00	0.00	0.00	0%	318.62	3,000.00	11%
649 · Misc	0.00	0.00	250.00	0%	0.00	0.00	0%
640 · Community Center Expenses - Other	0.00	0.00	0.00	0%	78.00	0.00	100%
<b>Total 640 · Community Center Expenses</b>	<b>668.00</b>	<b>13,339.57</b>	<b>24,169.00</b>	<b>55%</b>	<b>3,215.86</b>	<b>6,977.00</b>	<b>46%</b>
650 · Park							
651 · General Maintenance	0.00	0.00	48,500.00	0%	0.00	0.00	0%
652 · Repairs	305.20	1,067.00	5,000.00	21%	0.00	0.00	0%
653 · Landscaping	2,645.00	10,845.00	12,500.00	87%	0.00	0.00	0%
654 · Janitorial Supplies	0.00	0.00	250.00	0%	0.00	0.00	0%
655 · Rental	0.00	0.00	500.00	0%	0.00	0.00	0%
656 · Utilities	64.10	7,311.60	13,000.00	56%	0.00	0.00	0%
657 · General Liab/Workers Comp	0.00	6,431.71	6,710.00	96%	0.00	0.00	0%
658 · Levy Administration	0.00	0.00	6,000.00	0%	0.00	0.00	0%
659 · Misc	0.00	124.06	250.00	50%	0.00	0.00	0%
<b>Total 650 · Park</b>	<b>3,014.30</b>	<b>25,779.37</b>	<b>92,710.00</b>	<b>28%</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
660 · Annex Expenses							
662 · Utilities - Annex	0.00	0.00	0.00	0%	0.00	0.00	0%
665 · Annex General Maintenance	0.00	0.00	1,000.00	0%	0.00	0.00	0%
666 · Annex Repairs	0.00	0.00	1,000.00	0%	0.00	0.00	0%
667 · Annex Landscaping	0.00	1,640.00	5,000.00	33%	0.00	0.00	0%
668 · Misc Annex Expenses	0.00	0.00	0.00	0%	0.00	4,000.00	0%
669 · Misc Projects	0.00	0.00	2,000.00	0%	0.00	0.00	0%
<b>Total 660 · Annex Expenses</b>	<b>0.00</b>	<b>1,640.00</b>	<b>9,000.00</b>	<b>18%</b>	<b>0.00</b>	<b>4,000.00</b>	<b>0%</b>
670 · Gardening Supplies	0.00	0.00	0.00	0%	0.00	1,000.00	0%
672 · Kensington Park O&M	2,234.41	5,855.50	0.00	100%	52,104.76	90,600.00	58%
674 · Tennis Courts (new title)	0.00	21,500.00	22,500.00	96%	0.00	10,000.00	0%
678 · Misc Park/Rec Expense	0.00	0.00	0.00	0%	650.00	1,000.00	65%
<b>Total 635 · Park/Recreation Expenses</b>	<b>5,916.71</b>	<b>68,114.44</b>	<b>148,379.00</b>	<b>46%</b>	<b>55,970.62</b>	<b>113,577.00</b>	<b>49%</b>
800 · District Expenses							
808 · District Salaries	12,443.82	107,696.64	282,500.00	38%	104,276.07	227,347.00	46%
809 · District Payroll Taxes	1,376.58	10,709.16	22,000.00	49%	-472.39	17,392.00	-3%
810 · IT Contract	0.00	15,179.64	11,244.00	135%	19,296.16	30,088.00	64%
815 · Admin Communications	515.00	3,783.09	5,000.00	76%	3,730.45	5,000.00	75%
816 · Office Supplies	0.00	810.86	2,000.00	41%	0.00	0.00	0%
817 · Postage	0.00	467.03	500.00	93%	0.00	0.00	0%
818 · Mileage	0.00	0.00	200.00	0%	0.00	0.00	0%
819 · Dues/Subscriptions	0.00	118.94	7,800.00	2%	0.00	0.00	0%
820 · Copier Contract	372.10	2,370.04	6,893.00	34%	3,330.67	6,893.00	48%
825 · Board Continuing Ed/Conferences	0.00	0.00	5,000.00	0%	0.00	0.00	0%
826 · Board Meetings	0.00	35.97	2,000.00	2%	0.00	0.00	0%
830 · Legal (District/Personnel)	4,075.05	30,028.58	85,000.00	35%	124,337.10	80,840.00	154%

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835 · Consulting	0.00	20,491.85	30,000.00	68%	16,737.50	25,800.00	65%
840 · Accounting	28,000.00	59,725.00	35,000.00	171%	51,645.34	51,450.00	100%
850 · Insurance	4,348.13	28,657.30	24,308.00	118%	45,280.36	70,000.00	65%
851 · Workers Comp	0.00	11,876.67	7,088.00	168%	0.00	0.00	0%
860 · Election	0.00	0.00	6,400.00	0%	0.00	0.00	0%
861 · LAFCO	0.00	1,728.55	2,200.00	79%	0.00	0.00	0%
865 · Police Bldg. Lease	3,050.25	21,351.50	40,000.00	53%	21,351.75	36,603.00	58%
870 · County Expenditures	104.00	6,756.06	24,300.00	28%	7,738.12	24,300.00	32%
890 · Waste/Recycle	250.00	1,550.00	5,000.00	31%	1,300.00	51,000.00	3%
891 · COVID	500.00	5,517.16	0.00	100%	0.00	0.00	0%
898 · Misc. Expenses	992.74	12,341.83	10,000.00	123%	24,594.63	26,650.00	92%
899 · Depreciation Expense	0.00	0.00	0.00	0%	0.00	0.00	0%
<b>Total 800 · District Expenses</b>	<b>56,027.67</b>	<b>341,195.87</b>	<b>614,433.00</b>	<b>56%</b>	<b>423,145.76</b>	<b>653,363.00</b>	<b>65%</b>
805 · Retired Medicare Reimbursement	875.40	875.40	0.00	100%			
950 · Capital Outlay							
965 · Personal Police Equipment-Asset	0.00	2,849.29	1,000.00	285%	0.00	0.00	0%
966 · Police Traffic Equipment	0.00	0.00	0.00	0%	1,000.00	0.00	100%
968 · Office Furn/Eq	0.00	861.67	0.00	100%	0.00	0.00	0%
969 · Computer Equipment	0.00	2,044.78	7,000.00	29%	1,296.22	1,500.00	86%
971 · Park Land	0.00	0.00	5,000.00	0%	0.00	0.00	0%
972 · Park Buildings Improvement	0.00	0.00	0.00	0%	0.00	0.00	0%
974 · Other Park Improvements	0.00	0.00	1,500.00	0%	1,445.88	0.00	100%
975 · Community Center Loan Repayment	0.00	0.00	30,617.00	0%	0.00	30,617.00	0%
985 · Comm. Ctr Renovation (Cap Fund)	0.00	140,210.86	245,788.82	57%	1,183,074.10	1,761,670.00	67%
950 · Capital Outlay - Other	31,091.05	31,091.05	0.00	100%			
<b>Total 950 · Capital Outlay</b>	<b>31,091.05</b>	<b>177,057.65</b>	<b>290,905.82</b>	<b>61%</b>	<b>1,186,816.20</b>	<b>1,793,787.00</b>	<b>66%</b>
<b>Total Expense</b>	<b>242,456.49</b>	<b>1,948,868.26</b>	<b>3,710,432.82</b>	<b>53%</b>	<b>3,239,392.69</b>	<b>5,136,829.00</b>	<b>63%</b>
Net Ordinary Income	3,082,933.27	1,503,595.15	-181,875.82	-827%	100,770.14	-1,708,099.00	-6%
Other Income/Expense							
Other Expense							
700 · Bond Issue Expenses							
701 · Bond Proceeds	0.00	0.00	0.00	0%	-65,001.28	0.00	100%
710 · Bond Admin.	2,826.74	5,806.56	0.00	100%	9,977.22	0.00	100%
715 · Bond Interest Income	-147.77	-687.44	0.00	100%	-1,113.33	0.00	100%
720 · Bond Principal	0.00	150,662.12	0.00	100%	149,165.48	0.00	100%
730 · Bond Interest	93,789.42	96,990.99	0.00	100%	6,371.34	0.00	100%
<b>Total 700 · Bond Issue Expenses</b>	<b>96,468.39</b>	<b>252,772.23</b>	<b>0.00</b>	<b>-</b>	<b>99,399.43</b>	<b>0.00</b>	<b>100%</b>
<b>Total Other Expense</b>	<b>96,468.39</b>	<b>252,772.23</b>	<b>0.00</b>	<b>-</b>	<b>99,399.43</b>	<b>0.00</b>	<b>100%</b>
Net Other Income	-96,468.39	-252,772.23	0.00	-	-99,399.43	0.00	100%
<b>Net Income</b>	<b>2,986,464.88</b>	<b>1,250,822.92</b>	<b>-181,875.82</b>	<b>-688%</b>	<b>1,370.71</b>	<b>-1,708,099.00</b>	<b>0%</b>

## Kensington Police Protection &amp; Community Services District

## Balance Sheet

As of January 31, 2021

	<u>Jan 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100 · Petty Cash	100.00
110 · CCC Cash Accts	
111 · General Fund-County FMV	1,418.01
112 · General Fund	1,367,691.07
114 · Land & Light-Park O&M	96,334.66
	<hr/>
<b>Total 110 · CCC Cash Accts</b>	1,465,443.74
120 · Mech's Cash Accts	
125 · Property Acct	2,823.13
	<hr/>
<b>Total 120 · Mech's Cash Accts</b>	2,823.13
130 · County Bond Accts	
116 · PB Admin-Cash	-84,127.97
117 · PB Resv-Cash	25,525.45
133 · PB Resv-Inv	93,430.00
	<hr/>
<b>Total 130 · County Bond Accts</b>	34,827.48
134 · CCC LAIF Accounts	
134a · General LAIF	385,284.30
134b · COPS LAIF	654.20
134d · Garbage/Bay View LAIF	1,265.98
134f · LAIF FMV	8,022.57
	<hr/>
<b>Total 134 · CCC LAIF Accounts</b>	395,227.05
<b>Total Checking/Savings</b>	1,898,421.40
<b>Accounts Receivable</b>	
143 · Advance on Prop Taxes	1,497,807.42
144 · Advance on Suppl. Taxes	25,636.87
146 · Advance on LLD Taxes	17,900.50
148 · Interest Receivable	409.13
	<hr/>
<b>Total Accounts Receivable</b>	1,541,753.92
<b>Other Current Assets</b>	
152 · Bond Assessment Receivable	118,304.00
153 · Prepaid Expenses	0.01
	<hr/>
<b>Total Other Current Assets</b>	118,304.01
<b>Total Current Assets</b>	<hr/> 3,558,479.33

Kensington Police Protection & Community Services District  
**Balance Sheet**  
As of January 31, 2021

	<u>Jan 31, 21</u>
<b>Fixed Assets</b>	
<b>160 · Police Fixed Assets</b>	
161 · Police Bldg Improvements	200,061.36
162 · Patrol Cars	188,274.73
163 · Patrol Cars Accessories	42,019.64
165 · Personal Police Equipment	39,903.32
166 · Police Traffic Equipment	19,008.23
167 · Station Equipment-Police	61,325.49
168 · Office Furn & Equip	102,129.00
169 · Computer Equip	51,144.10
	<hr/>
<b>Total 160 · Police Fixed Assets</b>	703,865.87
<b>170 · Park/Rec Fixed Assets</b>	
171 · Land	2,808,347.00
172 · Community Center Building	1,924,004.69
173 · Community Center Improvements	158,833.25
174 · Park Improvements	875,874.39
178 · Pk/R Furn & Fixtures	50,600.28
188 · Construction in Progress	229,222.97
	<hr/>
<b>Total 170 · Park/Rec Fixed Assets</b>	6,046,882.58
<b>189 · Accumulated Depreciation</b>	-1,347,618.37
	<hr/>
<b>Total Fixed Assets</b>	5,403,130.08
<b>Other Assets</b>	
190 · Deferred Outflows - OPEB	346,812.00
191 · Deferred Outflows - Pension	5,334,506.00
199 · Suspense	2,525.81
	<hr/>
<b>Total Other Assets</b>	5,683,843.81
	<hr/>
<b>TOTAL ASSETS</b>	<b>14,645,453.22</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
220 · Payroll Liabilities	
225 · PERS - (District Portion)	1,404.79
226 · PERS (Officers Portion)	1,829.34
229 · KPOA Dues, Legal Def., Survivor	11.00
	<hr/>
<b>Total 220 · Payroll Liabilities</b>	3,245.13
	<hr/>
<b>Total Other Current Liabilities</b>	3,245.13
	<hr/>
<b>Total Current Liabilities</b>	3,245.13

Kensington Police Protection & Community Services District  
**Balance Sheet**  
As of January 31, 2021

	<u>Jan 31, 21</u>
<b>Long Term Liabilities</b>	
240 · 2020 Pension Obligation Bond	4,374,000.00
250 · Bond Debt	
251 · Bond Debt-County	150,647.00
253 · Bond Interest Payable	2,134.38
	<hr/>
<b>Total 250 · Bond Debt</b>	152,781.38
265 · Compensated Absence/Vac Buyback	63,305.62
290 · Community Center Loan	
291 · Community Center Loan - ST	21,815.25
292 · Community Center Loan - LT	207,168.13
	<hr/>
<b>Total 290 · Community Center Loan</b>	228,983.38
295 · Net OPEB Liability	2,371,365.00
296 · Net Pension Liability	4,135,341.00
297 · Deferred Inflows - OPEB	315,686.00
298 · Deferred Inflows - Pension	299,722.00
	<hr/>
<b>Total Long Term Liabilities</b>	11,941,184.38
<b>Total Liabilities</b>	11,944,429.51
<b>Equity</b>	
350 · Invest. in Assets	5,174,146.70
390 · Retained Earnings	-3,877,227.43
391 · Retained Earnings - Bond	154,031.81
Net Income	1,250,072.63
	<hr/>
<b>Total Equity</b>	2,701,023.71
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<hr/> <b>14,645,453.22</b> <hr/>

**Auditors changes were uploaded on 3.8.2021 and Quickbooks is locked and closed for 6.30.2020.**

Changes on the balance sheet reflect items that were incorporated by the auditor.

Large changes to note:

Account 172 - We have updated the value of the community center after the earthquake retrofit and remodel project.

Account 191, 296 and 298 - These are all to account for the Pension Obligation Bond.



Jul '20 - Jan 21

## Ordinary Income/Expense

<b>Income</b>	
400 · Police Activities Revenue	
401 · Levy Tax	2,013,957.79
402 · Special Tax-Police	685,710.00
404 · Measure G Supplemental Tax Rev	598,395.70
410 · Police Fees/Service Charges	485.00
414 · POST Reimbursement	2,194.98
415 · Grants-Police	76,150.02
416 · Interest-Police	2,620.19
417 · Police Asset Sale	209.37
418 · Misc Police Income	1,998.51
<b>Total 400 · Police Activities Revenue</b>	<b>3,381,721.56</b>
405 · Restricted Lost/Found/Misc	5,309.17
420 · Park/Rec Activities Revenue	
424 · Special Tax-L&L	41,529.06
438 · Misc Park/Rec Rev	181.00
439 · Contributions for Community Ctr	400.00
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>42,110.06</b>
440 · District Activities Revenue	
448a · Franchise Fees Gross	38,078.21
448b · less Franchise Fees Paid Out	-16,319.23
456 · Interest-District	1,154.51
<b>Total 440 · District Activities Revenue</b>	<b>22,913.49</b>
<b>Total Income</b>	<b>3,452,054.28</b>
<b>Gross Profit</b>	<b>3,452,054.28</b>
<b>Expense</b>	
500 · Police Sal & Ben	
502 · Salary - Officers	658,113.63
506 · Overtime	61,294.16
508 · Salary - Non-Sworn	23,899.37
510 · Emergency Sick Leave for Self	931.25
516 · Uniform Allowance	5,259.48
518 · Safety Equipment	1,307.43
521-A · Medical/Vision/Dental-Active	94,196.20
521-R · Medical/Vision/Dental-Retired	120,889.81
521-T · Medical/Vision/Dental-Trust	0.00
522 · Insurance - Police	3,263.00
523 · Social Security/Medicare	1,668.50
524 · Social Security - District	6,889.75
527 · PERS - District Portion	105,253.19

## Kensington Police Protection &amp; Community Services District

03/08/21

## Profit &amp; Loss

Accrual Basis

July 2020 through January 2021

	<u>Jul '20 - Jan 21</u>
528 · PERS - Officers Portion	2,883.66
530 · Workers Comp	27,644.96
<b>Total 500 · Police Sal &amp; Ben</b>	<b>1,113,494.39</b>
<b>550 · Other Police Expenses</b>	
552 · Expendable Police Supplies	2,171.67
553 · Range/Ammunition Supplies	2,714.96
554 · Traffic Safety	4,319.41
561 · Vehicle Fuel	8,700.23
562 · Vehicle Operation	7,981.99
564 · Communications	136,251.69
566 · Radio Maintenance	-5,620.51
567 · Alarm	465.78
568 · Prisoner/Case Exp./Booking	2,298.99
570 · Training	11,428.68
571 · Records	450.00
572 · Hiring	7,931.73
576 · Misc. Dues, Meals & Travel	2,094.00
578 · POST - Reimburse	150.00
580 · Utilities - Police	5,775.90
582 · Expendable Office Supplies	1,705.67
587 · IT Contract	11,115.64
588 · Telephone	12,017.00
590 · Janitorial	2,139.18
591 · General Liability Insurance	24,309.17
592 · Publications	3,121.00
594 · Community Policing	120.00
595 · Legal/Consulting - Police	1,190.60
599 · Police Taxes Measure G Admin	2,009.82
550 · Other Police Expenses - Other	263.31
<b>Total 550 · Other Police Expenses</b>	<b>245,105.91</b>
<b>600 · Park/Rec Sal &amp; Ben</b>	
602 · Custodian	3,900.00
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>3,900.00</b>
<b>635 · Park/Recreation Expenses</b>	
640 · Community Center Expenses	
641 · General Maintenance	280.00
642 · Utilities-Community Center	3,732.86
644 · Landscaping	2,760.00
645 · General Liab./Workers Comp	6,431.71
646 · Community Center Repairs	135.00
<b>Total 640 · Community Center Expenses</b>	<b>13,339.57</b>

## Kensington Police Protection &amp; Community Services District

03/08/21

## Profit &amp; Loss

Accrual Basis

July 2020 through January 2021

	<u>Jul '20 - Jan 21</u>
<b>650 · Park</b>	
652 · Repairs	1,067.00
653 · Landscaping	10,845.00
656 · Utilities	7,311.60
657 · General Liab/Workers Comp	6,431.71
659 · Misc	124.06
	<hr/>
<b>Total 650 · Park</b>	25,779.37
<b>660 · Annex Expenses</b>	
667 · Annex Landscaping	1,640.00
	<hr/>
<b>Total 660 · Annex Expenses</b>	1,640.00
<b>672 · Kensington Park O&amp;M</b>	5,855.50
<b>674 · Tennis Courts (new title)</b>	21,500.00
	<hr/>
<b>Total 635 · Park/Recreation Expenses</b>	68,114.44
<b>800 · District Expenses</b>	
808 · District Salaries	107,696.64
809 · District Payroll Taxes	10,709.16
810 · IT Contract	15,179.64
815 · Admin Communications	3,783.09
816 · Office Supplies	810.86
817 · Postage	467.03
819 · Dues/Subscriptions	118.94
820 · Copier Contract	2,370.04
826 · Board Meetings	35.97
830 · Legal (District/Personnel)	30,028.58
835 · Consulting	20,491.85
840 · Accounting	59,725.00
850 · Insurance	28,657.30
851 · Workers Comp	11,876.67
861 · LAFCO	1,728.55
865 · Police Bldg. Lease	21,351.50
870 · County Expenditures	6,756.06
890 · Waste/Recycle	1,550.00
891 · COVID	5,517.16
898 · Misc. Expenses	12,341.83
	<hr/>
<b>Total 800 · District Expenses</b>	341,195.87

## Profit &amp; Loss

July 2020 through January 2021

	<u>Jul '20 - Jan 21</u>
<b>950 · Capital Outlay</b>	
965 · Personal Police Equipment-Asset	2,849.29
966 · Police Traffic Equipment	0.00
968 · Office Furn/Eq	861.67
969 · Computer Equipment	2,044.78
975 · Community Center Loan Repayment	0.00
985 · Comm. Ctr Renovation (Cap Fund)	140,210.86
950 · Capital Outlay - Other	31,091.05
	<hr/>
<b>Total 950 · Capital Outlay</b>	177,057.65
	<hr/>
<b>Total Expense</b>	1,948,868.26
	<hr/>
<b>Net Ordinary Income</b>	1,503,186.02
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
700 · Bond Issue Expenses	
710 · Bond Admin.	5,806.56
715 · Bond Interest Income	-346.28
720 · Bond Principal	150,662.12
730 · Bond Interest	96,990.99
	<hr/>
<b>Total 700 · Bond Issue Expenses</b>	253,113.39
	<hr/>
<b>Total Other Expense</b>	253,113.39
	<hr/>
<b>Net Other Income</b>	-253,113.39
	<hr/>
<b>Net Income</b>	<b>1,250,072.63</b>
	<hr/> <hr/>