

Kensington Police Protection Community Services District

Expense Report

Actuals through September 30, 2020 Projected through June 30, 2021

Expense	July 01, 2020 - September 30, 2020	Budget through 09.30.2020	Total Projected through 6.30.2020	Annual Budget
500 · Police Sal & Ben				
502 · Salary - Officers	283,301.35	274,386.25	1,097,545.00	1,097,545.00
504 · Compensated Absences	0.00	3,000.00	12,000.00	12,000.00
506 · Overtime	58,823.95	15,000.00	60,000.00	60,000.00
508 · Salary - Non-Sworn	0.00	10,206.50	40,826.00	40,826.00
516 · Uniform Allowance	1,999.81	2,250.00	9,000.00	9,000.00
518 · Safety Equipment	1,277.93	562.50	2,250.00	2,250.00
521-A · Medical/Vision/Dental-Active	37,083.80	37,310.75	149,243.00	149,243.00
521-R · Medical/Vision/Dental-Retired	42,406.95	43,665.00	174,660.00	174,660.00
521-T · Medical/Vision/Dental-Trust	0.00	37,826.00	151,304.00	151,304.00
522 · Insurance - Police	1,527.70	1,407.50	5,630.00	5,630.00
523 · Social Security/Medicare	1,668.50	4,937.00	19,748.00	19,748.00
524 · Social Security - District	2,662.81	0.00	14,362.81	0.00
527 · PERS - District Portion	66,409.13	48,708.50	273,409.13	194,834.00
528 · PERS - Officers Portion	13,604.49	1,466.50	54,104.49	5,866.00
529 · Pension Obln Bond Payment	0.00	66,004.00	264,016.00	264,016.00
530 · Workers Comp	27,644.96	6,911.25	27,645.00	27,645.00
540 · Advanced Industrial Disability	0.00	0.00	0.00	0.00
Total 500 · Police Sal & Ben	538,411.38	553,641.75	2,355,743.43	2,214,567.00
550 · Other Police Expenses				
552 · Expendable Police Supplies	651.32	550.00	2,200.00	2,200.00
553 · Range/Ammunition Supplies	1,248.54	1,375.00	5,500.00	5,500.00
554 · Traffic Safety	2,850.00	1,250.00	5,000.00	5,000.00
560 · Crossing Guard	0.00	3,750.00	15,000.00	15,000.00
561 · Vehicle Fuel	3,284.01	2,750.00	11,000.00	11,000.00
562 · Vehicle Operation	269.14	4,000.00	16,000.00	16,000.00
563 · Vehicle Lease	0.00	16,000.00	64,000.00	64,000.00
564 · Communications	128,156.31	31,825.00	128,156.31	127,300.00
566 · Radio Maintenance	(5,100.74)	1,250.00	5,000.00	5,000.00
567 · Alarm	232.89	250.00	1,000.00	1,000.00
568 · Prisoner/Case Exp./Booking	2,637.00	1,250.00	5,000.00	5,000.00
569 · Storage	0.00	425.00	1,700.00	1,700.00
570 · Training	3,348.50	2,500.00	10,000.00	10,000.00
571 · Records	0.00	875.00	3,500.00	3,500.00
572 · Hiring	5,695.52	3,937.50	15,750.00	15,750.00
574 · Reserve Officers	0.00	1,000.00	4,000.00	4,000.00
576 · Misc. Dues, Meals & Travel	0.00	587.50	2,350.00	2,350.00

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578 · POST - Reimburse	300.00	125.00	500.00	500.00
580 · Utilities - Police	2,014.48	3,450.00	13,800.00	13,800.00
581 · Bldg Repairs/Maint.	0.00	750.00	3,000.00	3,000.00
582 · Expendable Office Supplies	1,115.18	1,625.00	6,500.00	6,500.00
587 · IT Contract	7,429.64	3,250.00	13,000.00	13,000.00
588 · Telephone	4,910.63	6,875.00	27,500.00	27,500.00
590 · Janitorial	907.65	1,000.00	4,000.00	4,000.00
591 · General Liability Insurance	24,309.17	6,077.25	24,309.17	24,309.00
592 · Publications	0.00	875.00	3,500.00	3,500.00
593 · Volunteer Programs	0.00	625.00	2,500.00	2,500.00
594 · Community Policing	120.00	1,125.00	4,500.00	4,500.00
595 · Legal/Consulting - Police	717.23	6,250.00	25,000.00	25,000.00
596 · CAL I.D.	0.00	1,525.00	6,100.00	6,100.00
599 · Police Taxes Measure G Admin	0.00	1,000.00	4,000.00	4,000.00
550 · Other Police Expenses - Other	263.31	0.00	0.00	0.00
Total 550 · Other Police Expenses	185,359.78	108,127.25	433,365.48	432,509.00
600 · Park/Rec Sal & Ben				
601 · Park & Rec Administrator	0.00	845.00	3,594.60	3,380.00
602 · Custodian	0.00	1,500.00	6,000.00	6,000.00
623 · Social Security/Medicare - Dist	0.00	64.75	259.00	259.00
Total 600 · Park/Rec Sal & Ben	0.00	2,409.75	9,853.60	9,639.00
635 · Park/Recreation Expenses				
640 · Community Center Expenses				
641 · General Maintenance	280.00	250.00	1,000.00	1,000.00
642 · Utilities-Community Center	2,048.54	1,532.75	6,131.00	6,131.00
643 · Janitorial Supplies	0.00	125.00	500.00	500.00
644 · Landscaping	1,845.00	1,875.00	7,380.00	7,500.00
645 · General Liab./Workers Comp	6,431.71	1,697.00	6,431.71	6,788.00
646 · Community Center Repairs	135.00	375.00	1,500.00	1,500.00
647 · Rental	0.00	125.00	500.00	500.00
648 · Community Center Equip Maint	0.00	0.00	0.00	0.00
649 · Misc	0.00	62.50	250.00	250.00
Total 640 · Community Center Expenses	10,740.25	6,042.25	23,692.71	24,169.00
650 · Park				

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651 · General Maintenance	0.00	12,125.00	48,500.00	48,500.00
652 · Repairs	609.20	1,250.00	5,000.00	5,000.00
653 · Landscaping	3,075.00	3,125.00	12,500.00	12,500.00
654 · Janitorial Supplies	0.00	62.50	250.00	250.00
655 · Rental	0.00	125.00	500.00	500.00
656 · Utilities	5,488.08	3,250.00	16,448.08	13,000.00
657 · General Liab/Workers Comp	6,431.71	1,677.50	6,431.71	6,710.00
658 · Levy Administration	0.00	1,500.00	6,000.00	6,000.00
659 · Misc	124.06	62.50	250.00	250.00
Total 650 · Park	15,728.05	23,177.50	95,879.79	92,710.00
660 · Annex Expenses				
662 · Utilities - Annex	0.00	0.00	0.00	0.00
665 · Annex General Maintenance	0.00	250.00	1,000.00	1,000.00
666 · Annex Repairs	0.00	250.00	1,000.00	1,000.00
667 · Annex Landscaping	1,230.00	1,250.00	4,920.00	5,000.00
668 · Misc Annex Expenses	0.00	0.00	0.00	0.00
669 · Misc Projects	0.00	500.00	2,000.00	2,000.00
Total 660 · Annex Expenses	1,230.00	2,250.00	8,920.00	9,000.00
670 · Gardening Supplies	0.00	0.00	0.00	0.00
672 · Kensington Park O&M	83.10	0.00	83.10	0.00
674 · Tennis Courts (new title)	21,500.00	5,625.00	21,500.00	22,500.00
678 · Misc Park/Rec Expense	0.00	0.00	0.00	0.00
Total 635 · Park/Recreation Expenses	49,281.40	37,094.75	150,075.60	148,379.00
800 · District Expenses				
808 · District Salaries	54,662.90	70,625.00	282,500.00	282,500.00
809 · District Payroll Taxes	4,892.04	5,500.00	22,000.00	22,000.00
810 · IT Contract	2,963.19	2,811.00	11,244.00	11,244.00
815 · Admin Communications	900.00	1,250.00	5,000.00	5,000.00
816 · Office Supplies	348.07	500.00	2,000.00	2,000.00
817 · Postage	0.00	125.00	500.00	500.00
818 · Mileage	0.00	50.00	200.00	200.00
819 · Dues/Subscriptions	56.99	1,950.00	7,800.00	7,800.00
820 · Copier Contract	884.89	1,723.25	3,044.89	6,893.00
825 · Board Continuing Ed/Conferences	0.00	1,250.00	5,000.00	5,000.00

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826 · Board Meetings	23.98	500.00	131.98	2,000.00
830 · Legal (District/Personnel)	4,185.67	21,250.00	85,000.00	85,000.00
835 · Consulting	16,459.68	7,500.00	30,000.00	30,000.00
840 · Accounting	14,815.00	8,750.00	35,000.00	35,000.00
850 · Insurance	24,309.17	6,077.00	24,309.17	24,308.00
851 · Workers Comp	7,088.45	1,772.00	7,088.45	7,088.00
860 · Election	0.00	1,600.00	6,400.00	6,400.00
861 · LAFCO	1,728.55	550.00	1,728.55	2,200.00
865 · Police Bldg. Lease	9,150.50	10,000.00	36,600.50	40,000.00
870 · County Expenditures	119.00	6,075.00	24,300.00	24,300.00
890 · Waste/Recycle	650.00	1,250.00	5,000.00	5,000.00
891 · COVID	3,119.50	0.00	7,619.50	0.00
898 · Misc. Expenses	1,203.84	2,500.00	10,000.00	10,000.00
899 · Depreciation Expense	0.00	0.00	0.00	0.00
Total 800 · District Expenses	147,561.42	153,608.25	612,467.04	614,433.00
950 · Capital Outlay				
965 · Personal Police Equipment-Asset	5,773.66	250.00	5,774.00	1,000.00
966 · Police Traffic Equipment	1,400.00	0.00	1,400.00	0.00
968 · Office Furniture/Equipment	0.00	1,250.00	5,000.00	5,000.00
969 · Computer Equipment	1,618.77	1,750.00	7,000.00	7,000.00
971 · Park Land	0.00	0.00		0.00
972 · Park Buildings Improvement	0.00	0.00		0.00
974 · Other Park Improvements	0.00	375.00	1,500.00	1,500.00
975 · Community Center Loan Repayment	0.00	7,654.25	30,617.00	30,617.00
985 · Comm. Ctr Renovation (Cap Fund)	140,210.86	0.00	140,211.00	0.00
Total 950 · Capital Outlay	149,003.29	11,279.25	191,502.00	45,117.00
Total Expense	1,069,617.27	866,161.00	3,753,007.15	3,464,644.00
Other Expense				
700 · Bond Issue Expenses				
710 · Bond Admin.	3.00	0.00	3.00	0.00
715 · Bond Interest Income	(341.16)	0.00	(341.16)	0.00
720 · Bond Principal	150,662.12	0.00	150,662.12	
730 · Bond Interest	3,201.57	0.00	3,201.57	0.00
Total 700 · Bond Issue Expenses	153,525.53	0.00	153,525.53	0.00
Total Other Expense	153,525.53	0.00	153,525.53	0.00

Kensington Police Protection Community Services District

Balance Sheet

As of September 30, 2020

	September 30, 2020
ASSETS	
Current Assets	
Checking/Savings	
100 - Petty Cash	100.00
110 - CCC Cash Accts	
1099497 - 112 - General Fund	28,685.30
114 - Land & Light-Park O&M	74,816.66
116 - PB Admin-Cash	-83,968.67
117 - PB Resv-Cash	25,181.17
Total 110 - CCC Cash Accts	44,714.46
120 - Mech's Cash Accts	
125 - Property Acct	2,823.13
Total 120 - Mech's Cash Accts	2,823.13
130 - County Invest Accts	
133 - PB Resv-Inv	93,430.00
Total 130 - County Invest Accts	93,430.00
134 - CCC LAIF Accounts	
134a - General LAIF	780,326.65
134b - COPS LAIF	935.44
134d - Garbage/Bay View LAIF	177,167.76
Total 134 - CCC LAIF Accounts	958,429.85
Total Checking/Savings	1,099,497.44
Accounts Receivable	
141 - Accounts Receivable - Year End	-17,500.00
143 - Advance on Prop Taxes	1,845,016.13
144 - Advance on Suppl. Taxes	25,636.87
147 - Rent Receivable	0.40
Total Accounts Receivable	1,853,153.40
Other Current Assets	
151 - Employee Uniform Receivable	836.28
153 - Prepaid Expenses	0.01
154 - Employee Advances	475.07
Total Other Current Assets	1,311.36
Total Current Assets	2,953,962.20
Fixed Assets	
160 - Police Fixed Assets	
161 - Police Bldg Improvements	200,061.36
162 - Patrol Cars	188,274.73
163 - Patrol Cars Accessories	17,830.92
165 - Personal Police Equipment	28,499.02
166 - Police Traffic Equipment	19,008.23
167 - Station Equipment-Police	61,325.49
168 - Office Furn & Equip	102,129.00
169 - Computer Equip	47,960.85
Total 160 - Police Fixed Assets	665,089.60
170 - Park/Rec Fixed Assets	
171 - Land	2,808,347.00
172 - Community Center Building	384,049.00
173 - Community Center Improvements	158,833.25
174 - Park Improvements	875,271.38
178 - Pk/R Furn & Fixtures	51,203.29
188 - Construction in Progress	223,752.21
Total 170 - Park/Rec Fixed Assets	4,501,456.13
189 - Accumulated Depreciation	-1,267,106.71
Total Fixed Assets	3,899,439.02

Kensington Police Protection Community Services District

Balance Sheet

As of September 30, 2020

	September 30, 2020
Other Assets	
197 - Fut Bond Req	1,070,389.27
198 - Gen L/T Debt-Amt to be Provided	217,521.00
199 - Suspense	-91.46
Total Other Assets	1,287,818.81
TOTAL ASSETS	8,141,220.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
GASB 45 Accrual	-65,901.60
Payroll Liabilities 220	
221 - Federal Taxes/Medicare	-1,119.76
222 - EDD of CA	-277.18
225 - PERS - (District Portion)	61,046.69
226 - PERS (Officers Portion)	26,072.72
227 - PERS buy back (Employee only)	-0.08
229 - KPOA Dues, Legal Def., Survivor	249.50
Total Payroll Liabilities 220	85,971.89
219 - Accrued Payroll	6,647.39
Total Other Current Liabilities	26,717.68
Total Current Liabilities	26,717.68
Long Term Liabilities	
250 - Bond Debt	
251 - Bond Debt-County	1,311,523.27
252 - Bond Debt-District	92,830.00
253 - Bond Interest Payable	4,247.56
Total 250 - Bond Debt	1,408,600.83
265 - Compensated Absence/Vac Buyback	80,634.50
290 - Community Center Loan	250,000.00
Total Long Term Liabilities	1,739,235.33
Total Liabilities	1,765,953.01
Equity	
300 - Opening Bal Equity	4,423,977.14
340 - Asset write-off to actual	-161,788.71
350 - Invest. in Assets	2,311,112.11
355 - Prior Accounts Payable	7,462.00
360 - Investment in EPC	-364.15
370 - Investment in KFPD MCI	34,068.02
390 - Retained Earnings	-872,332.68
Net Income	633,133.29
Total Equity	6,375,267.02
TOTAL LIABILITIES & EQUITY	8,141,220.03

Kensington Police Protection Community Services District
Income Statement

July 01, 2020 through September 30, 2020

**July 01, 2020 -
September 30, 2020**

Ordinary Income/Expense
Income

400 · Police Activities Revenue	
401 · Levy Tax	1,847,631.48
410 · Police Fees/Service Charges	230.00
1099497 · 416 · Interest-Police	4,668.86
418 · Misc Police Income	1,286.00
Total 400 · Police Activities Revenue	1,853,816.34
420 · Park/Rec Activities Revenue	
438 · Misc Park/Rec Rev	66.00
Total 420 · Park/Rec Activities Revenue	66.00
440 · District Activities Revenue	
448a · Franchise Fees Gross	2,849.14
448b · less Franchise Fees Paid Out	-1,221.06
456 · Interest-District	765.67
Total 440 · District Activities Revenue	2,393.75
Total Income	1,856,276.09

Expense

500 · Police Sal & Ben	
502 · Salary - Officers	283,301.35
506 · Overtime	58,823.95
516 · Uniform Allowance	1,999.81
518 · Safety Equipment	1,277.93
521-A · Medical/Vision/Dental-Active	37,083.80
521-R · Medical/Vision/Dental-Retired	42,406.95
522 · Insurance - Police	1,527.70
523 · Social Security/Medicare	1,668.50
524 · Social Security - District	2,662.81
527 · PERS - District Portion	66,409.13
528 · PERS - Officers Portion	13,604.49
530 · Workers Comp	27,644.96
Total 500 · Police Sal & Ben	538,411.38
550 · Other Police Expenses	
552 · Expendable Police Supplies	651.32
553 · Range/Ammunition Supplies	1,248.54
554 · Traffic Safety	2,850.00
561 · Vehicle Fuel	3,284.01
562 · Vehicle Operation	269.14
564 · Communications	128,156.31
566 · Radio Maintenance	-5,100.74
567 · Alarm	232.89
568 · Prisoner/Case Exp./Booking	2,637.00
570 · Training	3,348.50
572 · Hiring	5,695.52
578 · POST - Reimburse	300.00
580 · Utilities - Police	2,014.48
582 · Expendable Office Supplies	1,115.18
587 · IT Contract	7,429.64
588 · Telephone	4,910.63
590 · Janitorial	907.65
591 · General Liability Insurance	24,309.17
594 · Community Policing	120.00
595 · Legal/Consulting - Police	717.23
550 · Other Police Expenses - Other	263.31
Total 550 · Other Police Expenses	185,359.78

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Income Statement

July 01, 2020 through September 30, 2020

**July 01, 2020 -
September 30, 2020**

635 - Park/Recreation Expenses	
640 - Community Center Expenses	
641 - General Maintenance	280.00
642 - Utilities-Community Center	2,048.54
644 - Landscaping	1,845.00
645 - General Liab./Workers Comp	6,431.71
646 - Community Center Repairs	135.00
Total 640 - Community Center Expenses	<u>10,740.25</u>
650 - Park	
652 - Repairs	609.20
653 - Landscaping	3,075.00
656 - Utilities	5,488.08
657 - General Liab/Workers Comp	6,431.71
659 - Misc	124.06
Total 650 - Park	<u>15,728.05</u>
660 - Annex Expenses	
667 - Annex Landscaping	1,230.00
Total 660 - Annex Expenses	<u>1,230.00</u>
672 - Kensington Park O&M	83.10
674 - Tennis Courts (new title)	21,500.00
Total 635 - Park/Recreation Expenses	<u>49,281.40</u>
800 - District Expenses	
808 - District Salaries	54,662.90
809 - District Payroll Taxes	4,892.04
810 - IT Contract	2,963.19
815 - Admin Communications	900.00
816 - Office Supplies	348.07
819 - Dues/Subscriptions	56.99
820 - Copier Contract	884.89
826 - Board Meetings	23.98
830 - Legal (District/Personnel)	4,185.67
835 - Consulting	16,459.68
840 - Accounting	14,815.00
850 - Insurance	24,309.17
851 - Workers Comp	7,088.45
861 - LAFCO	1,728.55
865 - Police Bldg. Lease	9,150.50
870 - County Expenditures	119.00
890 - Waste/Recycle	650.00
891 - COVID	3,119.50
898 - Misc. Expenses	1,203.84
Total 800 - District Expenses	<u>147,561.42</u>
950 - Capital Outlay	
965 - Personal Police Equipment-Asset	5,773.66
966 - Police Traffic Equipment	1,400.00
969 - Computer Equipment	1,618.77
975 - Community Center Loan Repayment	0.00
985 - Comm. Ctr Renovation (Cap Fund)	140,210.86
Total 950 - Capital Outlay	<u>149,003.29</u>
Total Expense	<u>1,069,617.27</u>
Net Ordinary Income	<u>786,658.82</u>

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July 01, 2020 through September 30, 2020

**July 01, 2020 -
September 30, 2020**

Other Income/Expense	
Other Expense	
700 · Bond Issue Expenses	
710 · Bond Admin.	3.00
715 · Bond Interest Income	-341.16
720 · Bond Principal	150,662.12
730 · Bond Interest	3,201.57
Total 700 · Bond Issue Expenses	<u>153,525.53</u>
Total Other Expense	<u>153,525.53</u>
Net Other Income	<u>-153,525.53</u>
Net Income	<u><u>633,133.29</u></u>