

**BOARD OF DIRECTORS MEETING**

**February 11, 2021**

**ITEM 2**

**RECEIPT OF FINANCIAL REPORTS FOR THE MONTH OF DECEMBER 2020**

**SUMMARY OF RECOMMENDATION**

Receive financial reports for the month ending December 2020.

**ATTACHMENTS**

Budget vs. actual report for the month ending December 2020

Balance sheet for the month ending December 2020

Monthly income statement – July 2020 – December 2020

**SUBMITTED BY:**

Jessie Kim

Maze & Associates

Kensington Police Protection Community Services District

Budget vs. Actual

July through December 2020 Goal: 50%

	Dec, 2020 Actual	Jul - Dec, 2020 Actual	FY20-21 Annual Budget	YTD % of Budget		Jul - Dec, 2019 Actual	FY19-20 Annual Budget	YTD % of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
400 · Police Activities Revenue								
401 · Levy Tax	111,809.96	2,007,921.46	2,008,935.00	100%		1,913,723.73	1,941,000.00	99%
402 · Special Tax-Police	0.00	685,710.00	681,750.00	101%		681,750.00	682,000.00	100%
403 · Misc Tax-Police	0.00	0.00	0.00	-		0.00	0.00	-
404 · Measure G Supplemental Tax Rev	0.00	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	-		0.00	0.00	-
410 · Police Fees/Service Charges	0.00	320.00	1,500.00	21%		1,180.00	1,500.00	79%
411 · Kensington Hilltop Srvc Reimb	0.00	0.00	0.00	-		0.00	0.00	-
412 · Special Assignment Revenue	0.00	0.00	0.00	-		0.00	0.00	-
413 · West County Crossing Guard Reim	0.00	0.00	0.00	-		0.00	0.00	-
414 · POST Reimbursement	0.00	722.10	3,000.00	24%		4,322.65	0.00	-
415 · Grants-Police	0.00	30,950.00	100,000.00	31%		27,142.95	100,000.00	27%
416 · Interest-Police	0.00	2,383.58	10,000.00	24%		935.44	15,000.00	6%
418 · Misc Police Income	0.00	1,827.12	5,000.00	37%		2,576.89	10,000.00	26%
419 · Supplemental W/C Reimb (4850)	0.00	0.00	0.00	-		0.00	0.00	-
400 · Police Activities Revenue - Other	0.00	0.00	0.00	-		0.00	0.00	-
<b>Total 400 · Police Activities Revenue</b>	<b>111,809.96</b>	<b>3,328,229.96</b>	<b>3,405,057.00</b>	<b>98%</b>		<b>3,220,029.34</b>	<b>3,337,900.00</b>	<b>96%</b>
420 · Park/Rec Activities Revenue								
423 · Misc Tax-Park/Rec	0.00	0.00	0.00	-		0.00	0.00	-
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	-
438 · Misc Park/Rec Rev	0.00	66.00	0.00	-		40.00	200.00	20%
439 · Contributions for Community Ctr	0.00	0.00	0.00	-		0.00	0.00	-
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>0.00</b>	<b>41,595.06</b>	<b>56,500.00</b>	<b>74%</b>		<b>40,234.86</b>	<b>39,200.00</b>	<b>103%</b>
440 · District Activities Revenue								
448a · Franchise Fees Gross	0.00	30,833.77	100,000.00	31%	<1>	34,285.51	90,000.00	38%
448b · less Franchise Fees Paid Out	-1,290.22	-16,319.23	-43,000.00	38%	<1>	-14,693.80	-38,570.00	38%
456 · Interest-District	0.00	711.84	10,000.00	7%		11,993.26	200.00	5997%
458 · Misc District Revenue	0.00	0.00	0.00	-		-496.40	0.00	-
440 · District Activities Revenue - Other	0.00	0.00	0.00	-		0.00	0.00	-
<b>Total 440 · District Activities Revenue</b>	<b>-1,290.22</b>	<b>15,226.38</b>	<b>67,000.00</b>	<b>23%</b>		<b>31,088.57</b>	<b>51,630.00</b>	<b>60%</b>
<b>Total Income</b>	<b>110,519.74</b>	<b>3,385,051.40</b>	<b>3,528,557.00</b>	<b>96%</b>		<b>3,291,352.77</b>	<b>3,428,730.00</b>	<b>96%</b>
<b>Expense</b>								
500 · Police Sal & Ben								
502 · Salary - Officers	102,542.22	568,459.45	1,097,545.00	52%		404,894.30	955,791.00	42%
504 · Compensated Absences	0.00	0.00	12,000.00	0%		0.00	9,600.00	0%
506 · Overtime	581.24	61,294.16	60,000.00	102%		92,833.37	75,000.00	124%
508 · Salary - Non-Sworn	3,361.81	20,900.74	40,826.00	51%		10,402.23	52,912.00	20%
510 · Emergency Sick Leave for Self	0.00	633.25	0.00	0%		0.00	0.00	-
516 · Uniform Allowance	791.60	4,291.29	9,000.00	48%		4,230.12	8,200.00	52%
518 · Safety Equipment	0.00	1,307.43	2,250.00	58%		611.08	2,500.00	24%
521-A · Medical/Vision/Dental-Active	11,261.98	84,764.58	149,243.00	57%		75,791.11	146,536.00	52%
521-R · Medical/Vision/Dental-Retired	11,953.16	103,892.03	174,660.00	59%		98,415.89	186,097.00	53%
521-T · Medical/Vision/Dental-Trust	0.00	151,470.00	151,304.00	100%		0.00	239,911.00	0%
522 · Insurance - Police	613.80	2,852.10	5,630.00	51%		1,643.00	6,246.00	26%
523 · Social Security/Medicare	0.00	1,668.50	19,748.00	8%	<2>	8,824.54	16,537.00	53%
524 · Social Security - District	977.72	5,869.84	0.00	-	<2>	6,709.89	3,281.00	205%

Kensington Police Protection Community Services District

Budget vs. Actual

July through December 2020 Goal: 50%

	Dec, 2020 Actual	Jul - Dec, 2020 Actual	FY20-21 Annual Budget	YTD % of Budget		Jul - Dec, 2019 Actual	FY19-20 Annual Budget	YTD % of Budget
527 · PERS - District Portion	15,490.71	91,017.75	194,834.00	47%		311,205.85	405,090.00	77%
528 · PERS - Officers Portion	430.20	2,521.81	5,866.00	43%		10,005.10	23,393.00	43%
529 · Pension Obln Bond Payment	0.00	0.00	264,016.00	0%	<3>	0.00	0.00	-
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	-		0.00	0.00	-
541 · Consultant/Operational Audit	0.00	0.00	0.00	-		0.00	0.00	-
<b>Total 500 · Police Sal &amp; Ben</b>	<b>148,004.44</b>	<b>1,128,587.89</b>	<b>2,214,567.00</b>	<b>51%</b>		<b>1,093,122.29</b>	<b>2,223,094.00</b>	<b>49%</b>
550 · Other Police Expenses								
552 · Expendable Police Supplies	5.84	2,151.28	2,200.00	98%		699.68	2,200.00	32%
553 · Range/Ammunition Supplies	0.00	2,464.96	5,500.00	45%	<4>	397.68	5,500.00	7%
554 · Traffic Safety	149.41	4,319.41	5,000.00	86%	<5>	0.00	0.00	-
560 · Crossing Guard	0.00	0.00	15,000.00	0%		6,288.24	14,893.00	42%
561 · Vehicle Fuel	1,177.15	7,471.22	11,000.00	68%		0.00	0.00	-
562 · Vehicle Operation	53.98	7,124.06	16,000.00	45%		19,254.22	30,000.00	64%
563 · Vehicle Lease	0.00	0.00	64,000.00	0%		0.00	0.00	-
564 · Communications	-3,723.69	135,540.79	127,300.00	106%		124,026.90	142,578.00	87%
566 · Radio Maintenance	0.00	-5,620.51	5,000.00	-112%		0.00	0.00	-
567 · Alarm	0.00	465.78	1,000.00	47%		0.00	0.00	-
568 · Prisoner/Case Exp./Booking	0.00	2,124.85	5,000.00	42%		2,300.84	12,000.00	19%
569 · Storage	0.00	0.00	1,700.00	0%		0.00	0.00	-
570 · Training	819.27	11,093.68	10,000.00	111%		7,649.24	10,000.00	76%
571 · Records	450.00	450.00	3,500.00	13%		0.00	0.00	-
572 · Hiring	0.00	5,584.73	15,750.00	35%		5,917.80	15,750.00	38%
574 · Reserve Officers	2,204.21	0.00	4,000.00	0%		0.00	4,000.00	0%
576 · Misc. Dues, Meals & Travel	59.00	2,094.00	2,350.00	89%		4,510.79	2,850.00	158%
578 · POST - Reimburse	0.00	150.00	500.00	30%		0.00	0.00	-
580 · Utilities - Police	4,842.29	4,951.39	13,800.00	36%		4,602.71	13,800.00	33%
581 · Bldg Repairs/Maint.	0.00	0.00	3,000.00	0%		313.66	3,000.00	10%
582 · Expendable Office Supplies	191.44	1,498.37	6,500.00	23%		4,199.67	6,500.00	65%
587 · IT Contract	1,228.00	11,115.64	13,000.00	86%		0.00	0.00	-
588 · Telephone	6,335.39	10,071.88	27,500.00	37%		2,858.95	5,280.00	54%
590 · Janitorial	308.56	1,701.05	4,000.00	43%		1,706.70	4,000.00	43%
591 · General Liability Insurance	0.00	24,309.17	24,309.00	100%		0.00	0.00	-
592 · Publications	3,121.00	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	-
594 · Community Policing	0.00	120.00	4,500.00	3%		0.00	4,500.00	0%
595 · Legal/Consulting - Police	402.15	1,190.60	25,000.00	5%		55,877.03	50,000.00	112%
596 · CAL I.D.	0.00	0.00	6,100.00	0%		0.00	6,100.00	0%
599 · Police Taxes Measure G Admin	0.00	1,004.69	4,000.00	25%		2,926.48	4,000.00	73%
550 · Other Police Expenses - Other	0.00	263.31	0.00	0%		0.00	0.00	-
<b>Total 550 · Other Police Expenses</b>	<b>17,624.00</b>	<b>234,761.35</b>	<b>432,509.00</b>	<b>54%</b>		<b>246,560.59</b>	<b>340,451.00</b>	<b>72%</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	700.00	1,200.00	6,000.00	20%		2,810.00	5,250.00	54%
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>700.00</b>	<b>1,200.00</b>	<b>9,639.00</b>	<b>12%</b>		<b>7,559.76</b>	<b>12,557.00</b>	<b>60%</b>
635 · Park/Recreation Expenses								
640 · Community Center Expenses							0.00	-
641 · General Maintenance	0.00	280.00	1,000.00	28%		0.00	0.00	-

Kensington Police Protection Community Services District

Budget vs. Actual

July through December 2020 Goal: 50%

	Dec, 2020 Actual	Jul - Dec, 2020 Actual	FY20-21 Annual Budget	YTD % of Budget	Jul - Dec, 2019 Actual	FY19-20 Annual Budget	YTD % of Budget
642 · Utilities-Community Center	428.84	3,064.86	6,131.00	50%	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	-
645 · General Liab./Workers Comp	0.00	6,431.71	6,788.00	95%	0.00	0.00	-
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	-
648 · Community Center Equip Maint	0.00	0.00	0.00	-	318.62	3,000.00	11%
649 · Misc	0.00	0.00	250.00	0%	0.00	0.00	-
640 · Community Center Expenses - Other	0.00	0.00	0.00	-	0.00	0.00	-
<b>Total 640 · Community Center Expenses</b>	<b>428.84</b>	<b>12,671.57</b>	<b>24,169.00</b>	<b>52%</b>	<b>3,137.86</b>	<b>6,977.00</b>	<b>45%</b>
650 · Park							
651 · General Maintenance	0.00	0.00	48,500.00	0%	0.00	0.00	-
652 · Repairs	0.00	761.80	5,000.00	15%	0.00	0.00	-
653 · Landscaping	2,050.00	8,200.00	12,500.00	66%	0.00	0.00	-
654 · Janitorial Supplies	0.00	0.00	250.00	0%	0.00	0.00	-
655 · Rental	0.00	0.00	500.00	0%	0.00	0.00	-
656 · Utilities	296.46	7,247.50	13,000.00	56%	0.00	0.00	-
657 · General Liab/Workers Comp	0.00	6,431.71	6,710.00	96%	0.00	0.00	-
658 · Levy Administration	0.00	0.00	6,000.00	0%	0.00	0.00	-
659 · Misc	0.00	124.06	250.00	50%	0.00	0.00	-
<b>Total 650 · Park</b>	<b>2,346.46</b>	<b>22,765.07</b>	<b>92,710.00</b>	<b>25%</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
660 · Annex Expenses							
662 · Utilities - Annex	0.00	0.00	0.00	-	0.00	0.00	-
665 · Annex General Maintenance	0.00	0.00	1,000.00	0%	0.00	0.00	-
666 · Annex Repairs	0.00	0.00	1,000.00	0%	0.00	0.00	-
667 · Annex Landscaping	0.00	1,640.00	5,000.00	33%	0.00	0.00	-
668 · Misc Annex Expenses	0.00	0.00	0.00	-	0.00	4,000.00	0%
669 · Misc Projects	0.00	0.00	2,000.00	0%	0.00	0.00	-
<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	-	0.00	1,000.00	0%
672 · Kensington Park O&M	0.00	3,621.09	0.00	-	44,894.09	90,600.00	50%
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	-	650.00	1,000.00	65%
<b>Total 635 · Park/Recreation Expenses</b>	<b>2,775.30</b>	<b>62,197.73</b>	<b>148,379.00</b>	<b>42%</b>	<b>48,681.95</b>	<b>113,577.00</b>	<b>43%</b>
800 · District Expenses							
808 · District Salaries	11,892.51	95,252.82	282,500.00	34%	86,897.07	227,347.00	38%
809 · District Payroll Taxes	1,536.51	9,332.58	22,000.00	42%	-472.39	17,392.00	-3%
810 · IT Contract	1,182.75	15,179.64	11,244.00	135%	18,150.16	30,088.00	60%
815 · Admin Communications	349.98	3,268.09	5,000.00	65%	1,961.13	5,000.00	39%
816 · Office Supplies	0.00	810.86	2,000.00	41%	0.00	0.00	-
817 · Postage	0.00	467.03	500.00	93%	0.00	0.00	-
818 · Mileage	0.00	0.00	200.00	0%	0.00	0.00	-
819 · Dues/Subscriptions	0.00	118.94	7,800.00	2%	0.00	0.00	-
820 · Copier Contract	529.45	1,997.94	6,893.00	29%	3,138.91	6,893.00	46%
825 · Board Continuing Ed/Conferences	0.00	0.00	5,000.00	0%	0.00	0.00	-
826 · Board Meetings	11.99	35.97	2,000.00	2%	0.00	0.00	-
830 · Legal (District/Personnel)	7,601.06	25,953.53	85,000.00	31%	116,229.52	80,840.00	144%
835 · Consulting	0.00	20,491.85	30,000.00	68%	16,737.50	25,800.00	65%
840 · Accounting	13,305.00	31,725.00	35,000.00	91%	38,060.34	51,450.00	74%

Kensington Police Protection Community Services District

Budget vs. Actual

July through December 2020 Goal: 50%

	Dec, 2020 Actual	Jul - Dec, 2020 Actual	FY20-21 Annual Budget	YTD % of Budget		Jul - Dec, 2019 Actual	FY19-20 Annual Budget	YTD % of Budget
850 · Insurance	0.00	24,309.17	24,308.00	100%	<6>	45,280.36	70,000.00	65%
851 · Workers Comp	0.00	11,876.67	7,088.00	168%	<7>	0.00	0.00	-
860 · Election	0.00	0.00	6,400.00	0%		0.00	0.00	-
861 · LAFCO	0.00	1,728.55	2,200.00	79%		0.00	0.00	-
865 · Police Bldg. Lease	3,050.25	18,301.25	40,000.00	46%		12,201.00	36,603.00	33%
870 · County Expenditures	0.00	6,652.06	24,300.00	27%		7,522.12	24,300.00	31%
890 · Waste/Recycle	200.00	1,300.00	5,000.00	26%		1,100.00	51,000.00	2%
891 · COVID	900.00	5,017.16	0.00	0%		0.00	0.00	-
898 · Misc. Expenses	1,283.26	11,349.09	10,000.00	113%	<8>	19,996.26	26,650.00	75%
899 · Depreciation Expense	0.00	0.00	0.00	-		0.00	0.00	-
<b>Total 800 · District Expenses</b>	<b>41,842.76</b>	<b>285,168.20</b>	<b>614,433.00</b>	<b>46%</b>		<b>366,801.98</b>	<b>653,363.00</b>	<b>56%</b>
950 · Capital Outlay								
965 · Personal Police Equipment-Asset	0.00	2,849.29	1,000.00	285%		0.00	0.00	-
966 · Police Traffic Equipment	0.00	0.00	0.00	-		1,000.00	0.00	-
968 · Office Furn/Eq	0.00	861.67	0.00	-		0.00	0.00	-
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	-
972 · Park Buildings Improvement	0.00	0.00	0.00	-		0.00	0.00	-
974 · Other Park Improvements	0.00	0.00	1,500.00	0%		1,445.88	0.00	-
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%		934,807.75	1,761,670.00	53%
<b>Total 950 · Capital Outlay</b>	<b>0.00</b>	<b>145,966.60</b>	<b>290,905.82</b>	<b>50%</b>		<b>938,549.85</b>	<b>1,793,787.00</b>	<b>52%</b>
<b>Total Expense</b>	<b>210,946.50</b>	<b>1,857,881.77</b>	<b>3,710,432.82</b>	<b>50%</b>		<b>2,701,276.42</b>	<b>5,136,829.00</b>	<b>53%</b>
Net Ordinary Income	-100,426.76	1,527,169.63	-181,875.82	-840%		590,076.35	-1,708,099.00	-35%
Other Income/Expense								
Other Expense								
700 · Bond Issue Expenses								
701 · Bond Proceeds	0.00	0.00	0.00	-		-65,001.28	0.00	-
710 · Bond Admin.	0.00	2,979.82	0.00	-		9,975.22	0.00	-
715 · Bond Interest Income	0.00	-539.67	0.00	-		-576.06	0.00	-
720 · Bond Principal	0.00	150,662.12	0.00	-		149,165.48	0.00	-
730 · Bond Interest	0.00	3,201.57	0.00	-		6,371.34	0.00	-
<b>Total 700 · Bond Issue Expenses</b>	<b>0.00</b>	<b>156,303.84</b>	<b>0.00</b>	<b>-</b>		<b>99,934.70</b>	<b>0.00</b>	<b>-</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>156,303.84</b>	<b>0.00</b>	<b>-</b>		<b>99,934.70</b>	<b>0.00</b>	<b>-</b>
Net Other Income	0.00	-156,303.84	0.00	-		-99,934.70	0.00	-
<b>Net Income</b>	<b>-100,426.76</b>	<b>1,370,865.79</b>	<b>-181,875.82</b>	<b>-754%</b>		<b>490,141.65</b>	<b>-1,708,099.00</b>	<b>-29%</b>

- <1> December fees were collected and paid in January 2021
- <2> Medicare and Social Security were budgeted together
- <3> First Payment was recorded in January 2021
- <4> Evaluation Signs ordered \$2.850
- <5> Paid \$105,000 to City of Albany for Dispatch staff services for FY20-21
- <6> Paid for FY20-21
- <7> SDRMA payment was not budgeted \$4,788.22
- <8> Annual Membership due for CSDA is included \$7,253

Kensington Police Protection & Community Services District  
**Balance Sheet**  
As of December 31, 2020

	<u>Dec 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100 · Petty Cash	100.00
110 · CCC Cash Accts	
112 · General Fund	1,550,645.22
114 · Land & Light-Park O&M	96,334.66
116 · PB Admin-Cash	-84,127.97
117 · PB Resv-Cash	25,378.68
	<hr/>
<b>Total 110 · CCC Cash Accts</b>	1,588,230.59
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 Invest Accts	
133 · PB Resv-Inv	93,430.00
	<hr/>
<b>Total 130 · County Invest Accts</b>	93,430.00
134 · CCC LAIF Accounts	
134a · General LAIF	207,358.74
134b · COPS LAIF	1,589.64
134d · Garbage/Bay View LAIF	177,167.76
	<hr/>
<b>Total 134 · CCC LAIF Accounts</b>	386,116.14
<b>Total Checking/Savings</b>	2,070,699.86
<b>Accounts Receivable</b>	
143 · Advance on Prop Taxes	1,497,285.01
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>	1,541,231.51
<b>Other Current Assets</b>	
149 · Bond Interest Receivable	598.00
150 · Bond Interest Rec - Contra	-598.00
152 · Bond Assessment Receivable	183,305.00
153 · Prepaid Expenses	0.01
	<hr/>
<b>Total Other Current Assets</b>	183,305.01
<b>Total Current Assets</b>	<hr/> 3,795,236.38
<b>Fixed Assets</b>	
160 · Police Fixed Assets	

## Balance Sheet

As of December 31, 2020

	<u>Dec 31, 20</u>
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
<b>Total 160 · Police Fixed Assets</b>	<b>703,865.87</b>
<b>170 · Park/Rec Fixed Assets</b>	
171 · Land	2,808,347.00
172 · Community Center Building	384,049.00
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
<b>Total 170 · Park/Rec Fixed Assets</b>	<b>4,506,926.89</b>
<b>189 · Accumulated Depreciation</b>	<b>-1,347,618.37</b>
<b>Total Fixed Assets</b>	<b>3,863,174.39</b>
<b>Other Assets</b>	
190 · Deferred Outflows - OPEB	460,960.00
199 · Suspense	262,615.74
<b>Total Other Assets</b>	<b>723,575.74</b>
<b>TOTAL ASSETS</b>	<b>8,381,986.51</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
<b>220 · Payroll Liabilities</b>	
225 · PERS - (District Portion)	1,045.34
226 · PERS (Officers Portion)	1,962.41
229 · KPOA Dues, Legal Def., Survivor	11.00
<b>Total 220 · Payroll Liabilities</b>	<b>3,018.75</b>
<b>Total Other Current Liabilities</b>	<b>3,018.75</b>
<b>Total Current Liabilities</b>	<b>3,018.75</b>
<b>Long Term Liabilities</b>	
240 · 2020 Pension Obligation Bond	4,544,000.00
250 · Bond Debt	

## Kensington Police Protection &amp; Community Services District

02/08/21

## Balance Sheet

Accrual Basis

As of December 31, 2020

	<u>Dec 31, 20</u>
251 · Bond Debt-County	299,813.00
253 · Bond Interest Payable	<u>4,247.56</u>
<b>Total 250 · Bond Debt</b>	304,060.56
265 · Compensated Absence/Vac Buyback	63,305.62
290 · Community Center Loan	250,000.00
295 · Net OPEB Liability	2,554,131.00
297 · Deferred Inflows - OPEB	<u>516,952.00</u>
<b>Total Long Term Liabilities</b>	<u>8,232,449.18</u>
<b>Total Liabilities</b>	8,235,467.93
<b>Equity</b>	
350 · Invest. in Assets	3,867,244.42
390 · Retained Earnings	-5,271,918.23
391 · Retained Earnings - Bond	180,326.60
Net Income	<u>1,370,865.79</u>
<b>Total Equity</b>	<u>146,518.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>8,381,986.51</u></u>



	Jul - Dec 20
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>400 · Police Activities Revenue</b>	
401 · Levy Tax	2,007,921.46
402 · Special Tax-Police	685,710.00
404 · Measure G Supplemental Tax Rev	598,395.70
410 · Police Fees/Service Charges	320.00
414 · POST Reimbursement	722.10
415 · Grants-Police	30,950.00
416 · Interest-Police	2,383.58
418 · Misc Police Income	1,827.12
<b>Total 400 · Police Activities Revenue</b>	<b>3,328,229.96</b>
<b>420 · Park/Rec Activities Revenue</b>	
424 · Special Tax-L&L	41,529.06
438 · Misc Park/Rec Rev	66.00
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>41,595.06</b>
<b>440 · District Activities Revenue</b>	
448a · Franchise Fees Gross	30,833.77
448b · less Franchise Fees Paid Out	-16,319.23
456 · Interest-District	711.84
<b>Total 440 · District Activities Revenue</b>	<b>15,226.38</b>
<b>Total Income</b>	<b>3,385,051.40</b>
<b>Expense</b>	
<b>500 · Police Sal &amp; Ben</b>	
502 · Salary - Officers	568,459.45
506 · Overtime	61,294.16
508 · Salary - Non-Sworn	20,900.74
510 · Emergency Sick Leave for Self	633.25
516 · Uniform Allowance	4,291.29
518 · Safety Equipment	1,307.43
521-A · Medical/Vision/Dental-Active	84,764.58
521-R · Medical/Vision/Dental-Retired	103,892.03
521-T · Medical/Vision/Dental-Trust	151,470.00
522 · Insurance - Police	2,852.10
523 · Social Security/Medicare	1,668.50
524 · Social Security - District	5,869.84
527 · PERS - District Portion	91,017.75
528 · PERS - Officers Portion	2,521.81
530 · Workers Comp	27,644.96
<b>Total 500 · Police Sal &amp; Ben</b>	<b>1,128,587.89</b>
<b>550 · Other Police Expenses</b>	

## Kensington Police Protection &amp; Community Services District

02/04/21

## Profit &amp; Loss

Accrual Basis

July through December 2020

	<u>Jul - Dec 20</u>
552 · Expendable Police Supplies	2,151.28
553 · Range/Ammunition Supplies	2,464.96
554 · Traffic Safety	4,319.41
561 · Vehicle Fuel	7,471.22
562 · Vehicle Operation	7,124.06
564 · Communications	135,540.79
566 · Radio Maintenance	-5,620.51
567 · Alarm	465.78
568 · Prisoner/Case Exp./Booking	2,124.85
570 · Training	11,093.68
571 · Records	450.00
572 · Hiring	5,584.73
576 · Misc. Dues, Meals & Travel	2,094.00
578 · POST - Reimburse	150.00
580 · Utilities - Police	4,951.39
582 · Expendable Office Supplies	1,498.37
587 · IT Contract	11,115.64
588 · Telephone	10,071.88
590 · Janitorial	1,701.05
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	1,004.69
550 · Other Police Expenses - Other	263.31
<b>Total 550 · Other Police Expenses</b>	<b>234,761.35</b>
<b>600 · Park/Rec Sal &amp; Ben</b>	
602 · Custodian	1,200.00
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>1,200.00</b>
<b>635 · Park/Recreation Expenses</b>	
640 · Community Center Expenses	
641 · General Maintenance	280.00
642 · Utilities-Community Center	3,064.86
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>12,671.57</b>
<b>650 · Park</b>	
652 · Repairs	761.80
653 · Landscaping	8,200.00
656 · Utilities	7,247.50
657 · General Liab/Workers Comp	6,431.71

## Kensington Police Protection &amp; Community Services District

## Profit &amp; Loss

July through December 2020

	<u>Jul - Dec 20</u>
659 · Misc	124.06
<b>Total 650 · Park</b>	<b>22,765.07</b>
660 · Annex Expenses	
667 · Annex Landscaping	1,640.00
<b>Total 660 · Annex Expenses</b>	<b>1,640.00</b>
672 · Kensington Park O&M	3,621.09
674 · Tennis Courts (new title)	21,500.00
<b>Total 635 · Park/Recreation Expenses</b>	<b>62,197.73</b>
<b>800 · District Expenses</b>	
808 · District Salaries	95,252.82
809 · District Payroll Taxes	9,332.58
810 · IT Contract	15,179.64
815 · Admin Communications	3,268.09
816 · Office Supplies	810.86
817 · Postage	467.03
819 · Dues/Subscriptions	118.94
820 · Copier Contract	1,997.94
826 · Board Meetings	35.97
830 · Legal (District/Personnel)	25,953.53
835 · Consulting	20,491.85
840 · Accounting	31,725.00
850 · Insurance	24,309.17
851 · Workers Comp	11,876.67
861 · LAFCO	1,728.55
865 · Police Bldg. Lease	18,301.25
870 · County Expenditures	6,652.06
890 · Waste/Recycle	1,300.00
891 · COVID	5,017.16
898 · Misc. Expenses	11,349.09
<b>Total 800 · District Expenses</b>	<b>285,168.20</b>
<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
<b>Total 950 · Capital Outlay</b>	<b>145,966.60</b>
<b>Total Expense</b>	<b>1,857,881.77</b>

## Profit &amp; Loss

July through December 2020

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	<u>Jul - Dec 20</u>
Net Ordinary Income	1,527,169.63
Other Income/Expense	
Other Expense	
700 · Bond Issue Expenses	
710 · Bond Admin.	2,979.82
715 · Bond Interest Income	-539.67
720 · Bond Principal	150,662.12
730 · Bond Interest	3,201.57
	<hr/>
Total 700 · Bond Issue Expenses	156,303.84
	<hr/>
Total Other Expense	156,303.84
	<hr/>
Net Other Income	-156,303.84
	<hr/>
Net Income	<u><u>1,370,865.79</u></u>