

## KENSINGTON POLICE PROTECTION & COMMUNITY SERVICES DISTRICT

### Board of Directors Meeting

July 8, 2021

### Item 2

#### Summary of Recommendation

Receive financial reports for the month of May 2021

#### Attachments:

May 2021 Financial Reports include:

1. Summary Balance Sheet as of May 31, 2021
2. Budget to Actual Snapshot July 2020 through May 2021  
Please take note of the new footnotes on this report. The past reports had the percentage of budget column comparing to YTD numbers, going forward this column will compare to the annual budget to see how close departments are to their annual budget numbers. The footnotes will remain as a reminder of what these numbers are comprised of.
3. Income & Expense Report – Detailed July 2020 through May 2021

#### Submitted by:



Katherine Korsak

Finance Director

Kensington Police Protection & Community Services District  
Summary Balance Sheet  
As of May 31, 2021

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	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	2,160,170.46
Accounts Receivable	116,622.93
Other Current Assets	<u>146,074.01</u>
Total Current Assets	2,422,867.40
Fixed Assets	5,404,780.39
Other Assets	<u>5,417,528.58</u>
TOTAL ASSETS	<u><u>13,245,176.37</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	<u>11,357.33</u>
Total Current Liabilities	11,357.33
Long Term Liabilities	<u>11,941,184.38</u>
Total Liabilities	11,952,541.71
Equity	<u>1,292,634.66</u>
TOTAL LIABILITIES & EQUITY	<u><u>13,245,176.37</u></u>

**Kensington Police Protection & Community Services District**  
**Budget to Actual Snapshot**  
 July 2020 through May 2021

	Jul '20 - May 21	YTD Budget	Annual Budget	\$ Over Budget (YTD)*	% of Budget (Annual)**
Ordinary Revenue/Expense					
Revenue					
400 · Police Activities Revenue	3,434,655.00	3,393,432.00	3,405,057.00	41,223.00	100.87%
405 · Restricted Lost/Found/Misc	2,486.04				
420 · Park/Rec Activities Revenue	57,488.06	54,000.00	56,500.00	3,488.06	101.75%
440 · District Activities Revenue	43,613.99	51,500.00	67,000.00	(7,886.01)	65.1%
Total Revenue	3,538,243.09	3,498,932.00	3,528,557.00	39,311.09	100.28%
Gross Revenue	3,538,243.09	3,498,932.00	3,528,557.00	39,311.09	100.28%
Expense					
500 · Police Sal & Ben	2,149,728.28	2,066,933.78	2,214,567.00	82,794.50	97.07%
550 · Other Police Expenses	351,368.09	408,642.34	432,509.00	(57,274.25)	81.24%
600 · Park/Rec Sal & Ben	6,700.00	8,835.78	9,639.00	(2,135.78)	69.51%
635 · Park/Recreation Expenses	101,739.78	139,180.58	148,379.00	(37,440.80)	68.57%
800 · District Expenses	546,815.24	566,562.00	614,433.00	(19,746.76)	89.0%
950 · Capital Outlay	220,311.25	43,908.67	45,117.00	176,402.58	488.31%
Total Expense	3,376,662.64	3,234,063.15	3,464,644.00	142,599.49	97.46%
Net Ordinary Revenue	161,580.45	264,868.85	63,913.00	(103,288.40)	252.81%
Other Revenue/Expense					
Other Expense					
700 · Bond Issue Expenses	340,029.70	0.00	0.00	340,029.70	100.0%
Total Other Expense	340,029.70	0.00	0.00	340,029.70	100.0%
Net Other Revenue	(340,029.70)	0.00	0.00	(340,029.70)	100.0%
Net Revenue	(178,449.25)	264,868.85	63,913.00	(443,318.10)	(279.21%)

\*The dollar amount in the \$ Over Budget Column displays a value for the dollars over/under budget through May 2021 compared to the budget numbers through May 2021.

\*\*The % of Budget (Annual) column displays the comparison of actuals through May 2021 to the total annual budget.

Kensington Police Protection & Community Services District  
**Revenue & Expense Report - Detailed**  
 July 2020 through May 2021

	Jul '20 - May 21
Ordinary Revenue/Expense	
Revenue	
400 · Police Activities Revenue	
401 · Levy Tax	2,016,968.94
402 · Special Tax-Police	685,710.00
404 · Measure G Supplemental Tax Rev	598,395.70
410 · Police Fees/Service Charges	585.00
414 · POST Reimbursement	8,256.46
415 · Grants-Police	119,092.90
416 · Interest-Police	2,620.19
417 · Police Asset Sale	209.37
418 · Misc Police Income	2,816.44
	3,434,655.00
Total 400 · Police Activities Revenue	3,434,655.00
405 · Restricted Lost/Found/Misc	2,486.04
420 · Park/Rec Activities Revenue	
424 · Special Tax-L&L	41,529.06
438 · Misc Park/Rec Rev	559.00
439 · Contributions for Community Ctr	15,400.00
	57,488.06
Total 420 · Park/Rec Activities Revenue	57,488.06
440 · District Activities Revenue	
448a · Franchise Fees Gross	71,852.35
448b · less Franchise Fees Paid Out	(30,793.85)
456 · Interest-District	2,055.16
458 · Misc District Revenue	500.33
	43,613.99
Total 440 · District Activities Revenue	43,613.99
Total Revenue	3,538,243.09
Gross Revenue	3,538,243.09
Expense	
500 · Police Sal & Ben	
502 · Salary - Officers	1,044,216.59
504 · Vacation Pay	13,887.16
506 · Overtime	74,536.63
508 · Salary - Non-Sworn	36,483.84
516 · Uniform Allowance	12,636.53
518 · Safety Equipment	2,057.43
521-A · Medical/Vision/Dental-Active	149,556.89
521-R · Medical/Vision/Dental-Retired	179,810.42
521-T · Medical/Vision/Dental-Trust	151,304.00
522 · Insurance - Police	4,224.24
523 · SocialSecurity/Medicare-Police	16,705.58

Kensington Police Protection & Community Services District  
 Revenue & Expense Report - Detailed  
 July 2020 through May 2021

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	Jul '20 - May 21
527 · PERS - District Portion	165,925.41
528 · PERS - Officers Portion	4,474.63
529 · Pension Obln Bond Payment	263,789.42
530 · Workers Comp	30,119.51
 Total 500 · Police Sal & Ben	 2,149,728.28
 550 · Other Police Expenses	
552 · Expendable Police Supplies	6,386.91
553 · Range/Ammunition Supplies	1,660.39
554 · Traffic Safety	6,010.96
560 · Crossing Guard	980.35
561 · Vehicle Fuel	14,328.57
562 · Vehicle Operation	14,293.29
563 · Vehicle Lease	18,168.85
564 · Communications	148,461.00
566 · Radio Maintenance	(4,057.32)
567 · Alarm	931.56
568 · Prisoner/Case Exp./Booking	2,697.86
570 · Training	22,962.80
571 · Records	641.02
572 · Hiring	7,931.73
574 · Reserve Officers	517.11
576 · Misc. Dues, Meals & Travel	2,094.00
580 · Utilities - Police	7,899.70
581 · Bldg Repairs/Maint.	495.58
582 · Expendable Office Supplies	2,340.49
587 · IT Contract	18,178.01
588 · Telephone	27,908.48
590 · Janitorial	3,088.38
591 · General Liability Insurance	29,021.19
592 · Publications	3,121.00
594 · Community Policing	2,275.24
595 · Legal/Consulting - Police	3,484.63
596 · CAL I.D.	6,268.00
599 · Police Taxes Measure G Admin	3,015.00
550 · Other Police Expenses - Other	263.31
 Total 550 · Other Police Expenses	 351,368.09
 600 · Park/Rec Sal & Ben	
602 · Custodian	6,700.00
 Total 600 · Park/Rec Sal & Ben	 6,700.00

Kensington Police Protection & Community Services District  
**Revenue & Expense Report - Detailed**  
 July 2020 through May 2021

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	Jul '20 - May 21
635 · Park/Recreation Expenses	
640 · Community Center Expenses	
641 · General Maintenance	280.00
642 · Utilities-Community Center	5,227.89
643 · Janitorial Supplies	407.43
644 · Landscaping	5,517.50
645 · General Liab./Workers Comp	6,431.71
646 · Community Center Repairs	1,030.00
648 · Community Center Equip Maint	7.99
	18,902.52
Total 640 · Community Center Expenses	
650 · Park	
651 · General Maintenance	10,750.00
652 · Repairs	2,741.40
653 · Landscaping	20,877.50
656 · Utilities	10,731.94
657 · General Liab/Workers Comp	6,431.71
658 · Levy Administration	4,010.70
659 · Misc	139.01
	55,682.26
Total 650 · Park	
660 · Annex Expenses	
667 · Annex Landscaping	2,975.00
	2,975.00
Total 660 · Annex Expenses	
672 · Kensington Park O&M	2,050.00
674 · Tennis Courts (new title)	21,500.00
635 · Park/Recreation Expenses - Other	630.00
	101,739.78
Total 635 · Park/Recreation Expenses	
800 · District Expenses	
808 · District Salaries	211,408.57
809 · District Payroll Taxes	16,656.41
810 · IT Contract	13,405.94
815 · Admin Communications	5,622.90
816 · Office Supplies	992.53
817 · Postage	493.38
818 · Mileage	111.44
819 · Dues/Subscriptions	7,396.94
820 · Copier Contract	4,006.98
825 · Board Continuing Ed/Conferences	3,125.00
826 · Board Meetings	47.96
830 · Legal (District/Personnel)	45,595.89
835 · Consulting	41,350.29

Kensington Police Protection & Community Services District  
**Revenue & Expense Report - Detailed**  
 July 2020 through May 2021

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	Jul '20 - May 21
840 · Accounting	84,850.00
850 · Insurance	24,309.17
851 · Workers Comp	9,402.12
860 · Election	4,990.83
861 · LAFCO	1,728.55
865 · Police Bldg. Lease	33,552.50
870 · County Expenditures	22,735.52
890 · Waste/Recycle	2,669.33
891 · COVID	5,918.37
898 · Misc. Expenses	6,444.62
	546,815.24
<b>Total 800 · District Expenses</b>	<b>546,815.24</b>
950 · Capital Outlay	
963 · Patrol Car Accessories	212.74
965 · Personal Police Equipment-Asset	10,090.02
966 · Police Traffic Equipment	0.00
968 · Office Furn/Eq	1,225.33
969 · Computer Equipment	6,964.63
975 · Community Center Loan Repaym...	30,516.62
985 · Comm. Ctr Renovation (Cap Fund)	171,301.91
	220,311.25
<b>Total 950 · Capital Outlay</b>	<b>220,311.25</b>
<b>Total Expense</b>	<b>3,376,662.64</b>
<b>Net Ordinary Revenue</b>	<b>161,580.45</b>
<b>Other Revenue/Expense</b>	
Other Expense	
700 · Bond Issue Expenses	
710 · Bond Admin.	8,625.46
715 · Bond Interest Income	(448.37)
720 · Bond Principal	150,662.12
730 · Bond Interest	96,990.99
731 · POB Interest	84,199.50
	340,029.70
<b>Total 700 · Bond Issue Expenses</b>	<b>340,029.70</b>
<b>Total Other Expense</b>	<b>340,029.70</b>
<b>Net Other Revenue</b>	<b>(340,029.70)</b>
<b>Net Revenue</b>	<b>(178,449.25)</b>