

Kensington Police Protection & Community Services District

01/07/21

Profit & Loss

Accrual Basis

July through November 2020

	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	TOTAL
Ordinary Income/Expense						
Income						
400 · Police Activities Revenue						
401 · Levy Tax	1,847,631.48	0.00	0.00	48,730.33	-250.31	1,896,111.50
402 · Special Tax-Police	0.00	0.00	0.00	685,710.00	0.00	685,710.00
404 · Measure G Supplemental Tax Rev	0.00	0.00	0.00	598,395.70	0.00	598,395.70
410 · Police Fees/Service Charges	170.00	0.00	60.00	90.00	0.00	320.00
414 · POST Reimbursement	0.00	0.00	0.00	722.10	0.00	722.10
415 · Grants-Police	0.00	0.00	0.00	99,533.68	0.00	99,533.68
416 · Interest-Police	0.00	351.49	0.00	2,032.09	0.00	2,383.58
418 · Misc Police Income	1,144.80	0.00	141.20	541.12	0.00	1,827.12
Total 400 · Police Activities Revenue	1,848,946.28	351.49	201.20	1,435,755.02	-250.31	3,285,003.68
420 · Park/Rec Activities Revenue						
423 · Misc Tax-Park/Rec	0.00	0.00	0.00	654.20	0.00	654.20
424 · Special Tax-L&L	0.00	0.00	0.00	41,529.06	0.00	41,529.06
438 · Misc Park/Rec Rev	0.00	0.00	66.00	0.00	0.00	66.00
Total 420 · Park/Rec Activities Revenue	0.00	0.00	66.00	42,183.26	0.00	42,249.26
440 · District Activities Revenue						
448a · Franchise Fees Gross	0.00	0.00	2,849.14	27,984.63	0.00	30,833.77
448b · less Franchise Fees Paid Out	0.00	0.00	-1,221.06	0.00	-13,807.95	-15,029.01
456 · Interest-District	0.00	57.64	0.00	0.00	0.00	57.64
Total 440 · District Activities Revenue	0.00	57.64	1,628.08	27,984.63	-13,807.95	15,862.40
Total Income	1,848,946.28	409.13	1,895.28	1,505,922.91	-14,058.26	3,343,115.34
Expense						
500 · Police Sal & Ben						
502 · Salary - Officers	90,743.49	90,176.12	102,381.74	86,659.91	95,955.97	465,917.23
506 · Overtime	25,358.47	16,931.83	16,533.65	0.00	1,888.97	60,712.92
508 · Salary - Non-Sworn	0.00	0.00	0.00	14,260.93	3,278.00	17,538.93
510 · Emergency Sick Leave for Self	0.00	0.00	0.00	0.00	633.25	633.25
516 · Uniform Allowance	583.27	666.60	749.94	749.94	749.94	3,499.69
518 · Safety Equipment	0.00	34.61	1,243.32	29.50	0.00	1,307.43
521-A · Medical/Vision/Dental-Active	21,023.08	12,560.52	14,890.40	11,679.86	13,348.74	73,502.60
521-R · Medical/Vision/Dental-Retired	38,453.72	14,135.65	14,135.65	11,930.61	13,283.24	91,938.87
521-T · Medical/Vision/Dental-Trust	151,470.00	0.00	0.00	0.00	0.00	151,470.00
522 · Insurance - Police	-406.44	1,435.14	670.50	379.80	159.30	2,238.30
523 · Social Security/Medicare	1,668.50	0.00	0.00	0.00	0.00	1,668.50
524 · Social Security - District	0.00	1,320.83	1,341.98	1,114.22	1,115.09	4,892.12
527 · PERS - District Portion	13,826.27	14,355.32	16,352.48	15,491.04	15,544.20	75,569.31
528 · PERS - Officers Portion	414.13	417.63	418.29	420.78	420.78	2,091.61
530 · Workers Comp	27,644.96	0.00	0.00	0.00	0.00	27,644.96
Total 500 · Police Sal & Ben	370,779.45	152,034.25	168,717.95	142,716.59	146,377.48	980,625.72
550 · Other Police Expenses						
552 · Expendable Police Supplies	380.71	42.29	228.32	1,279.69	214.43	2,145.44
553 · Range/Ammunition Supplies	0.00	250.00	998.54	804.57	411.85	2,464.96
554 · Traffic Safety	0.00	0.00	2,850.00	0.00	1,320.00	4,170.00
561 · Vehicle Fuel	1,258.16	973.76	1,052.09	1,585.72	1,424.34	6,294.07
562 · Vehicle Operation	0.00	189.14	80.00	2,247.55	4,553.39	7,070.08
564 · Communications	110,254.31	2,323.68	13,254.63	1,301.85	12,130.01	139,264.48
566 · Radio Maintenance	0.00	0.00	-5,100.74	0.00	-519.77	-5,620.51
567 · Alarm	0.00	232.89	0.00	0.00	232.89	465.78
568 · Prisoner/Case Exp./Booking	-1,863.00	2,500.00	0.00	625.00	862.85	2,124.85
570 · Training	2,806.31	226.55	286.50	3,639.98	3,315.07	10,274.41
572 · Hiring	-475.00	775.00	2,780.52	0.00	300.00	3,380.52
576 · Misc. Dues, Meals & Travel	0.00	0.00	0.00	1,835.00	200.00	2,035.00
578 · POST - Reimburse	150.00	0.00	0.00	0.00	0.00	150.00
580 · Utilities - Police	0.00	171.46	0.00	-62.36	0.00	109.10

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582 · Expendable Office Supplies	535.66	39.81	449.26	282.20	0.00	1,306.93
587 · IT Contract	1,123.50	5,026.00	1,280.14	1,228.00	1,230.00	9,887.64
588 · Telephone	148.96	2,151.71	615.49	230.81	589.52	3,736.49
590 · Janitorial	260.92	405.82	240.91	274.84	210.00	1,392.49
591 · General Liability Insurance	24,309.17	0.00	0.00	0.00	0.00	24,309.17
594 · Community Policing	0.00	0.00	120.00	0.00	0.00	120.00
595 · Legal/Consulting - Police	0.00	0.00	595.95	192.50	0.00	788.45
599 · Police Taxes Measure G Admin	0.00	0.00	0.00	1,004.69	0.00	1,004.69
550 · Other Police Expenses - Other	0.00	263.31	0.00	0.00	0.00	263.31
Total 550 · Other Police Expenses	138,889.70	15,571.42	19,731.61	16,470.04	26,474.58	217,137.35
600 · Park/Rec Sal & Ben						
602 · Custodian	0.00	0.00	0.00	0.00	500.00	500.00
Total 600 · Park/Rec Sal & Ben	0.00	0.00	0.00	0.00	500.00	500.00
635 · Park/Recreation Expenses						
640 · Community Center Expenses						
641 · General Maintenance	0.00	0.00	280.00	0.00	0.00	280.00
642 · Utilities-Community Center	-191.36	1,249.93	383.53	748.53	445.39	2,636.02
644 · Landscaping	615.00	615.00	615.00	300.00	615.00	2,760.00
645 · General Liab./Workers Comp	6,431.71	0.00	0.00	0.00	0.00	6,431.71
646 · Community Center Repairs	0.00	0.00	135.00	0.00	0.00	135.00
Total 640 · Community Center Expenses	6,855.35	1,864.93	1,413.53	1,048.53	1,060.39	12,242.73
650 · Park						
652 · Repairs	0.00	0.00	456.60	0.00	305.20	761.80
653 · Landscaping	1,025.00	1,025.00	1,025.00	2,050.00	1,025.00	6,150.00
656 · Utilities	48.28	0.00	2,739.92	364.92	3,797.92	6,951.04
657 · General Liab/Workers Comp	6,431.71	0.00	0.00	0.00	0.00	6,431.71
659 · Misc	124.06	0.00	0.00	0.00	0.00	124.06
Total 650 · Park	7,629.05	1,025.00	4,221.52	2,414.92	5,128.12	20,418.61
660 · Annex Expenses						
667 · Annex Landscaping	410.00	410.00	410.00	0.00	410.00	1,640.00
Total 660 · Annex Expenses	410.00	410.00	410.00	0.00	410.00	1,640.00
672 · Kensington Park O&M	2,050.00	0.00	83.10	1,336.49	151.50	3,621.09
674 · Tennis Courts (new title)	0.00	0.00	21,500.00	0.00	0.00	21,500.00
Total 635 · Park/Recreation Expenses	16,944.40	3,299.93	27,628.15	4,799.94	6,750.01	59,422.43
800 · District Expenses						
808 · District Salaries	20,547.00	17,265.66	16,850.24	14,564.94	14,132.47	83,360.31
809 · District Payroll Taxes	1,629.90	1,554.16	1,707.98	1,451.75	1,452.28	7,796.07
810 · IT Contract	937.00	978.81	1,047.38	1,085.00	9,948.70	13,996.89
815 · Admin Communications	500.00	200.00	200.00	361.97	1,656.14	2,918.11
816 · Office Supplies	348.07	0.00	0.00	0.00	462.79	810.86
817 · Postage	0.00	0.00	0.00	0.00	467.03	467.03
819 · Dues/Subscriptions	56.99	0.00	0.00	0.00	61.95	118.94
820 · Copier Contract	0.00	381.94	237.40	370.72	478.43	1,468.49
826 · Board Meetings	0.00	11.99	11.99	0.00	0.00	23.98
830 · Legal (District/Personnel)	0.00	0.00	4,118.20	5,322.40	8,911.87	18,352.47
835 · Consulting	0.00	9,432.68	381.00	3,585.63	7,092.54	20,491.85
840 · Accounting	-21,600.00	10,400.00	1,950.00	18,120.00	9,550.00	18,420.00
850 · Insurance	24,309.17	0.00	0.00	0.00	0.00	24,309.17
851 · Workers Comp	7,088.45	0.00	0.00	0.00	4,788.22	11,876.67
861 · LAFCO	1,728.55	0.00	0.00	0.00	0.00	1,728.55
865 · Police Bldg. Lease	3,050.25	3,050.25	3,050.00	3,050.25	3,050.25	15,251.00
870 · County Expenditures	117.00	2.00	0.00	5,930.24	602.82	6,652.06
890 · Waste/Recycle	200.00	250.00	200.00	0.00	450.00	1,100.00

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	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	TOTAL
891 · COVID	2,045.98	186.79	886.73	600.00	397.66	4,117.16
898 · Misc. Expenses	303.95	301.95	597.94	412.00	8,449.99	10,065.83
Total 800 · District Expenses	41,262.31	44,016.23	31,238.86	54,854.90	71,953.14	243,325.44
950 · Capital Outlay						
965 · Personal Police Equipment-Asset	-2,079.05	5,003.34	-75.00	0.00	0.00	2,849.29
966 · Police Traffic Equipment	0.00	0.00	0.00	0.00	0.00	0.00
968 · Office Furn/Eq	0.00	0.00	0.00	861.67	0.00	861.67
969 · Computer Equipment	33.86	1,314.30	270.61	426.01	0.00	2,044.78
975 · Community Center Loan Repaym...	0.00	0.00	0.00	0.00	0.00	0.00
985 · Comm. Ctr Renovation (Cap Fund)	131,412.35	8,798.51	0.00	0.00	0.00	140,210.86
Total 950 · Capital Outlay	129,367.16	15,116.15	195.61	1,287.68	0.00	145,966.60
Total Expense	697,243.02	230,037.98	247,512.18	220,129.15	252,055.21	1,646,977.54
Net Ordinary Income	1,151,703.26	-229,628.85	-245,616.90	1,285,793.76	-266,113.47	1,696,137.80
Other Income/Expense						
Other Expense						
700 · Bond Issue Expenses						
710 · Bond Admin.	2.00	1.00	0.00	2,817.52	159.30	2,979.82
715 · Bond Interest Income	-315.48	-25.68	0.00	-198.51	0.00	-539.67
720 · Bond Principal	0.00	150,662.12	0.00	0.00	0.00	150,662.12
730 · Bond Interest	0.00	3,201.57	0.00	0.00	0.00	3,201.57
Total 700 · Bond Issue Expenses	-313.48	153,839.01	0.00	2,619.01	159.30	156,303.84
Total Other Expense	-313.48	153,839.01	0.00	2,619.01	159.30	156,303.84
Net Other Income	313.48	-153,839.01	0.00	-2,619.01	-159.30	-156,303.84
Net Income	1,152,016.74	-383,467.86	-245,616.90	1,283,174.75	-266,272.77	1,539,833.96