

Kensington Police Protection & Community Services District  
Transaction List by Date  
July 12, 2023

Type	Date	Num	Name	Memo	Account	Class	Clr	Split	Amount
Jul 12, 23									
Bill Pmt -Check	07/12/2023	30116	AFLAC	M1F02 June billing period	101 · Five Star Checking			210 · Accounts Payable	-489.14
Bill Pmt -Check	07/12/2023	30117	All City Management, Inc.	May 28, 2023 - June 10, 2023	101 · Five Star Checking			210 · Accounts Payable	-1,102.82
Bill Pmt -Check	07/12/2023	30118	Amazon	A1297SCF5R73DC	101 · Five Star Checking			210 · Accounts Payable	-786.50
Bill Pmt -Check	07/12/2023	30119	Amit H. Nath	Travel and meal reimbursement for PC	101 · Five Star Checking			210 · Accounts Payable	-928.00
Bill Pmt -Check	07/12/2023	30120	AT&T - CalNET 3	Statement 06/03/23-07/02/23 for BAN	101 · Five Star Checking			210 · Accounts Payable	-2.97
Bill Pmt -Check	07/12/2023	30121	AT&T CalNET 3	BAN 9391062077 Stmt 06/03/2023-0	101 · Five Star Checking			210 · Accounts Payable	-920.81
Bill Pmt -Check	07/12/2023	30122	Bay Area News Group	2010129 Classified Ad for Park Asse	101 · Five Star Checking			210 · Accounts Payable	-754.20
Bill Pmt -Check	07/12/2023	30123	C & J Cleaning Services	June 2023	101 · Five Star Checking			210 · Accounts Payable	-2,950.00
Bill Pmt -Check	07/12/2023	30124	C. L. E. A.	July 2023 Billing	101 · Five Star Checking			210 · Accounts Payable	-216.00
Bill Pmt -Check	07/12/2023	30125	CC SDA	Dues Assessed for Fiscal Year 2023-	101 · Five Star Checking			210 · Accounts Payable	-150.00
Bill Pmt -Check	07/12/2023	30126	City of El Cerrito	Household: 30555 Invoice 215313 &	101 · Five Star Checking			210 · Accounts Payable	-2,142.00
Bill Pmt -Check	07/12/2023	30127	Comcast	8155 40 044 0278610	101 · Five Star Checking			210 · Accounts Payable	-195.64
Bill Pmt -Check	07/12/2023	30128	David Aranda		101 · Five Star Checking			210 · Accounts Payable	-2,632.75
Bill Pmt -Check	07/12/2023	30129	Delta Dental	05-0491200004	101 · Five Star Checking			210 · Accounts Payable	-1,326.97
Bill Pmt -Check	07/12/2023	30130	Department of Justice	155717	101 · Five Star Checking			210 · Accounts Payable	-132.00
Bill Pmt -Check	07/12/2023	30131	DH Distribution	Invoice 2741	101 · Five Star Checking			210 · Accounts Payable	-2,124.49
Bill Pmt -Check	07/12/2023	30132	Eide Bailly LLP		101 · Five Star Checking			210 · Accounts Payable	-39,938.15
Bill Pmt -Check	07/12/2023	30133	Galls Incorporated		101 · Five Star Checking			210 · Accounts Payable	-146.34
Bill Pmt -Check	07/12/2023	30134	Great America Financial Services	015-1439943-000	101 · Five Star Checking			210 · Accounts Payable	-241.79
Bill Pmt -Check	07/12/2023	30135	Major Alarm	15004603	101 · Five Star Checking			210 · Accounts Payable	-30.50
Bill Pmt -Check	07/12/2023	30136	Minuteman Press		101 · Five Star Checking			210 · Accounts Payable	-150.26
Bill Pmt -Check	07/12/2023	30137	Mobile Modular	R1031374	101 · Five Star Checking			210 · Accounts Payable	-5,630.25
Bill Pmt -Check	07/12/2023	30138	NBS Government Finance Group	INV# 202306-2181 & INV# 202306-2	101 · Five Star Checking			210 · Accounts Payable	-2,621.13
Bill Pmt -Check	07/12/2023	30139	Nicolay Consulting Group, Inc	Acturial consulting services and deliv	101 · Five Star Checking			210 · Accounts Payable	-4,000.00
Bill Pmt -Check	07/12/2023	30140	PG&E	1525420294-6	101 · Five Star Checking			210 · Accounts Payable	-1,044.66
Bill Pmt -Check	07/12/2023	30141	Professional Tree Care Company	Invoice 31598 & 31599	101 · Five Star Checking			210 · Accounts Payable	-57,950.00
Bill Pmt -Check	07/12/2023	30142	Renne Public Law Group	Legal services rendered through June	101 · Five Star Checking			210 · Accounts Payable	-2,992.50
Bill Pmt -Check	07/12/2023	30143	Rubiconn LLC	July Billing	101 · Five Star Checking			210 · Accounts Payable	-4,482.00
Bill Pmt -Check	07/12/2023	30144	S.D.R.M.A.		101 · Five Star Checking			210 · Accounts Payable	-150,873.37
Bill Pmt -Check	07/12/2023	30145	Stericycle, Inc	1000464965	101 · Five Star Checking			210 · Accounts Payable	-411.40
Bill Pmt -Check	07/12/2023	30146	Streamline		101 · Five Star Checking			210 · Accounts Payable	-249.00
Bill Pmt -Check	07/12/2023	30147	Sun Ridge Systems, Inc	Annual support services from July 1,	101 · Five Star Checking			210 · Accounts Payable	-8,696.00
Bill Pmt -Check	07/12/2023	30148	TransUnion	813540	101 · Five Star Checking			210 · Accounts Payable	-75.00
Bill Pmt -Check	07/12/2023	30149	US Bank CCard	4866 9145 5552 5747	101 · Five Star Checking			210 · Accounts Payable	-3,331.44
Bill Pmt -Check	07/12/2023	30150	USbancorp	1783852 Contract# 077-0000620-00C	101 · Five Star Checking			210 · Accounts Payable	-3,309.54
Bill Pmt -Check	07/12/2023	30151	Vision Service Plan	00102808	101 · Five Star Checking			210 · Accounts Payable	-129.24
Bill Pmt -Check	07/12/2023	30152	Wex Bank - Chevron	0496-00-526644-0	101 · Five Star Checking			210 · Accounts Payable	-962.90
Bill Pmt -Check	07/12/2023	30153	Wex Bank - Exxon	369-677-649-5	101 · Five Star Checking			210 · Accounts Payable	-1,886.64
Jul 12, 23									
Bill Pmt -Check	07/12/2023	30154	Eide Bailly LLP	Inv# EI01535715	101 · Five Star Checking			210 Accounts Payable	-6.750
<b>Total Paid Amount:</b>									<b>-312,756.40</b>

**From:** Cindy Byerrum <[cbyerrum@eidebailly.com](mailto:cbyerrum@eidebailly.com)>  
**Sent:** Saturday, August 5, 2023 10:30 AM  
**To:** David Aranda <[DAranda@kppcsd.org](mailto:DAranda@kppcsd.org)>; Mike Gancasz <[MGancasz@kppcsd.org](mailto:MGancasz@kppcsd.org)>  
**Cc:** Kamiko Tsuchida <[ktsuchida@eidebailly.com](mailto:ktsuchida@eidebailly.com)>; Adrian Concepcion <[aconcepcion@eidebailly.com](mailto:aconcepcion@eidebailly.com)>; James Ramsey <[jramsey@eidebailly.com](mailto:jramsey@eidebailly.com)>  
**Subject:** FY 23 FS and July 23

Good morning all,

Attached are the financials for FY 23 and July 23.

**First file:**

1. *Balance Sheet YE 6/30/23*
2. *Budget to Actual for all funds, YE 6/30/23*
3. *Income Statement by Fund, YE 6/30/23*

Things to note:

1. Credit card payable is negative because Karn is not finished coding the statements
2. All audit adjustments, accruals, property tax true up has not been performed yet.
3. No pension or retiree health entries (GASB 68 and 75) have been prepared.
4. No adjustments for leases and software contracts have been recorded (GASB 87 and 96)
5. The Waste Management transfer to General Fund has not been done.

That said, the year ended pretty well. The District budgeted at \$565K loss as a whole and only has a \$222K loss. This is primarily due to vacancies in the Police department (saving \$200K), not making the budgeted \$150K payment to the medical trust, fleet savings, vacancies and lower expenses in the Parks fund, and lower than planned capital outlay spending. The savings were offset somewhat by higher than planned and unusual accounting and legal costs that the District should not incur to such an extent in the future.

*Second file*

1. *Balance Sheet 7/31/23*
2. *Total budget to actual for month end 7/31/23*
3. *Budget to actual for month end 7/31/23 by fund*

No property taxes received yet, so all the funds look negative. Worker's comp and liability insurance 100% paid. Annual dispatch fee paid in July. No activity in the Waste Management fund to date.

Please let me know if you have any other questions.

*Cindy Byerrum, MPA, CPA*  
*Partner*  
*Government Advisory Services*  
*Eide Bailly LLP*  
*909-204-8858 (cell)*



WHAT INSPIRES YOU, INSPIRES US.

**Balance Sheet**

As of June 30, 2023

	<u>Jun 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100 · Petty Cash	100.00
101 · Five Star Checking	270,022.23
102 · Five Star Payroll	15.00
103 · Five Star Saving	300,872.52
110 · CCC Cash Accts	1,108,207.89
117b · Admin - Cash	25,883.16
133b · Resv - Cash	93,430.00
134 · CCC LAIF Accounts	640,361.03
<b>Total Checking/Savings</b>	<u>2,438,891.83</u>
<b>Accounts Receivable</b>	201,061.34
<b>Other Current Assets</b>	18,724.31
<b>Total Current Assets</b>	<u>2,658,677.48</u>
<b>Fixed Assets</b>	
160 · Police Fixed Assets	823,753.49
170 · Park/Rec Fixed Assets	6,230,721.22
189 · Accumulated Depreciation	-1,537,784.61
<b>Total Fixed Assets</b>	<u>5,516,690.10</u>
<b>Other Assets</b>	
190 · Deferred Outflows - OPEB	420,721.00
191 · Deferred Outflows - Pension	423,477.00
194 · Net Pension Asset	2,327,970.00
<b>Total Other Assets</b>	<u>3,172,168.00</u>
<b>TOTAL ASSETS</b>	<u><u>11,347,535.58</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
210 · Accounts Payable	122,017.92
<b>Total Accounts Payable</b>	<u>122,017.92</u>
<b>Credit Cards</b>	-10,590.82
<b>Other Current Liabilities</b>	
220 · Payroll Liabilities	15,130.79
<b>Total Other Current Liabilities</b>	<u>15,130.79</u>
<b>Total Current Liabilities</b>	<u>126,557.89</u>
<b>Long Term Liabilities</b>	
240 · 2020 Pension Obligation Bond	4,244,000.00
265 · Compensated Absence/Vac Buyback	95,792.82
290 · Community Center Loan	161,053.53
293 · Vehicle Capital Lease	133,987.35
295 · Net OPEB Liability	579,377.00
297 · Deferred Inflows - OPEB	507,406.00
298 · Deferred Inflows - Pension	1,267,514.00
<b>Total Long Term Liabilities</b>	<u>6,989,130.70</u>
<b>Total Liabilities</b>	<u>7,115,688.59</u>
<b>Equity</b>	4,231,846.99
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>11,347,535.58</u></u>

Kensington Police Protection & Community Services District  
Profit & Loss Budget vs. Actual  
July 2022 through June 2023

Draft - All Numbers Subject to Change  
All Funds - Preliminary Before Audit Adjustments

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>400 · Property Tax Revenue</b>				
401 · Levy Tax Police- Co. Prop. 1%	\$ 2,313,726	\$ 2,201,900	\$ 111,826	105.1%
402 · Special Tax-Police	685,470	720,000	-34,530	95.2%
404 · Measure G Supplemental Tax PD	651,974	652,300	-326	100.0%
410 · Police Fees/Service Charges	9,478	12,000	-2,522	79.0%
414 · POST Reimbursement	13,065	125,000	-111,935	10.5%
415 · COPS/Other PD Grants	196,495	175,000	21,495	112.3%
418 · Reimbursements/Refunds	0	6,000	-6,000	0.0%
400 · Property Tax Revenue - Other	0	20	-20	0.0%
<b>Total 400 · Property Tax Revenue</b>	<b>3,870,209</b>	<b>3,892,220</b>	<b>-22,011</b>	<b>99.4%</b>
<b>420 · Park/Rec Activities Revenue</b>				
424 · Special Tax-L&L Parks	44,359	44,400	-41	99.9%
427 · Community Center Revenue	61,573	57,700	3,873	106.7%
438 · Tennis Court Revenue	1,435	1,500	-65	95.7%
439 · Other Community Center Revenue	456	15,000	-14,544	3.0%
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>107,823</b>	<b>118,600</b>	<b>-10,777</b>	<b>90.9%</b>
<b>440 · District Activities Revenue</b>				
448a · Franchise Fees Gross	0	108,250	-108,250	0.0%
448b · less Franchise Fees Paid Out	0	-46,393	46,393	0.0%
456 · Interest-District	13,068	5,000	8,068	261.4%
458 · Other District Revenue	35,048	9,700	25,348	361.3%
<b>Total 440 · District Activities Revenue</b>	<b>48,116</b>	<b>76,557</b>	<b>-28,441</b>	<b>62.9%</b>
<b>460 · Waste Removal Revenue</b>				
461 · Waste Removal Franchise Fee	114,399	110,000	4,399	104.0%
<b>Total 460 · Waste Removal Revenue</b>	<b>114,399</b>	<b>110,000</b>	<b>4,399</b>	<b>104.0%</b>
480 · Rental Revenue - KPFD	26,824			
<b>Total Income</b>	<b>4,167,371</b>	<b>4,197,377</b>	<b>-30,006</b>	<b>99.3%</b>
<b>Gross Profit</b>	<b>4,167,371</b>	<b>4,197,377</b>	<b>-30,006</b>	<b>99.3%</b>
<b>Expense</b>				
<b>500 · Police Salary and Benefit Exp</b>				
502 · Salary - Officers	989,104	1,187,300	-198,196	83.3%
506 · Overtime	123,413	100,000	23,413	123.4%
508 · Salary - Non-Sworn	60,902	68,100	-7,198	89.4%
509 · Hiring Bonus	25,000	20,000	5,000	125.0%
516 · Uniform Allowance	9,176	0	9,176	100.0%
521-A · Medical/Vision/Dental-Active	141,763	172,700	-30,937	82.1%
521-R · Medical/Vision/Dental-Retired	167,523	160,400	7,123	104.4%
521-T · Medical/Vision/Dental-Trust	0	151,500	-151,500	0.0%
522 · Officer Life Insurance	4,900	10,100	-5,200	48.5%
523 · SocialSecurity/Medicare-Police	22,288	15,300	6,988	145.7%
524 · Social Security - District	3,584	11,600	-8,016	30.9%
527 · PERS - District Portion	215,994	233,750	-17,756	92.4%
529 · Pension Obln Bond Payment	249,697	331,450	-81,753	75.3%
530 · Workers Comp	39,533	44,900	-5,367	88.0%
548 · GASB 75 - Expense	3,800	0	3,800	100.0%
<b>Total 500 · Police Salary and Benefit Exp</b>	<b>2,056,678</b>	<b>2,507,100</b>	<b>-450,422</b>	<b>82.0%</b>
520 · In Lieu Health Expense	5,750			
<b>550 · Police Operating Expenses</b>				
552 · Office Supplies and Expenses	11,335	13,300	-1,965	85%
553 · Police Equipment and Supplies	26,432	28,500	-2,068	93%
554 · Traffic Safety	14,792	32,000	-17,208	46%
560 · Crossing Guard	21,566	17,800	3,766	121%

Kensington Police Protection & Community Services District

Profit & Loss Budget vs. Actual

July 2022 through June 2023

Draft - All Numbers Subject to Change  
All Funds - Preliminary Before Audit Adjustments

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
561 · Fleet Expense	44,888	91,500	-46,612	49%
562 · Vehicle Operation	8,062	0	8,062	100%
563 · Vehicle Lease	47,515	21,478	26,036	221%
564 · Annual Law Encfmt. Tec/Dispatch	222,536	193,300	29,236	115%
568 · Evidence	24,295	6,000	18,295	405%
570 · Training and Travel Exp	32,196	25,000	7,196	129%
571 · Records	300	6,000	-5,700	5%
572 · Hiring	11,874	20,000	-8,126	59%
574 · Reserve Officers	200	3,500	-3,300	6%
576 · Dues and Subscriptions	6,661	5,000	1,661	133%
580 · Utilities - Police	14,366	0	14,366	100%
581 · Bldg Repairs/Maint.	437	0	437	100%
587 · IT Contract	303	0	303	100%
588 · Telephone	21,467	30,300	-8,833	71%
591 · General Liability Insurance	40,177	42,100	-1,923	95%
592 · Online Services/Business Accts	417	9,200	-8,783	5%
593 · Volunteer Programs	1,542	2,500	-958	62%
594 · Community Events	2,108	5,000	-2,892	42%
595 · Legal/Consulting - Police	29,134	9,000	20,134	324%
597 · Police Bldg. Lease	66,719	48,000	18,719	139%
597.1 · Bldg Maintenance/Repair	4,303	3,500	803	123%
597.2 · Utilities	0	13,500	-13,500	0%
597.3 · Janitorial - Police Building	7,178	7,200	-22	100%
599 · Police Taxes Administration	1,049	5,500	-4,451	19%
<b>Total 550 · Police Operating Expenses</b>	<b>661,853</b>	<b>639,178</b>	<b>22,675</b>	<b>104%</b>
600 · Park/Rec Sal & Ben				
601 · Park & Rec Administrator	31,020	41,500	-10,480	75%
602 · Custodial/Cleaning Services	12,700	45,000	-32,300	28%
623 · Social Security/Medicare - Dist	0	10,800	-10,800	0%
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>43,720</b>	<b>97,300</b>	<b>-53,580</b>	<b>45%</b>
635 · Park/Recreation Expenses				
640 · Community Center Expenses				
641 · General Maintenance	28,595	3,000	25,595	953%
642 · Utilities-Community Center	13,653	19,500	-5,847	70%
643 · Janitorial Supplies	1,640	1,200	440	137%
644 · Landscaping	29,430	13,000	16,430	226%
645 · General Liab./Workers Comp	9,390	3,500	5,890	268%
646 · Community Center Repairs	5,104	7,500	-2,396	68%
647 · Legal/Consulting	6,768	25,000	-18,232	27%
649 · Interest Expense	7,046	0	7,046	100%
640 · Community Center Expenses - Other	64	0	64	100%
<b>Total 640 · Community Center Expenses</b>	<b>101,690</b>	<b>72,700</b>	<b>28,990</b>	<b>140%</b>
650 · Park				
651 · General Maintenance	33,431	35,400	-1,969	94%
652 · Repairs	9,897	12,000	-2,103	82%
653 · Landscaping	10,610	55,000	-44,390	19%
656 · Utilities	10,110	2,400	7,710	421%
657 · General Liab/Workers Comp	9,390	9,600	-210	98%
658 · Levy Administration	10,003	9,500	503	105%
659 · Other Park Expenses	0	500	-500	0%
674 · Tennis Court Maint/Repair	2,124	500	1,624	425%
<b>Total 650 · Park</b>	<b>85,566</b>	<b>124,900</b>	<b>-39,334</b>	<b>69%</b>
<b>Total 635 · Park/Recreation Expenses</b>	<b>187,255</b>	<b>197,600</b>	<b>-10,345</b>	<b>95%</b>
750 · Waste Management Expenses				
751 · Waste Removal Franchise Fee Exp	49,100	47,300	1,800	104%

Kensington Police Protection & Community Services District

Profit & Loss Budget vs. Actual

July 2022 through June 2023

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All Funds - Preliminary Before Audit Adjustments

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
752 · Waste Management Program Admin	0	3,000	-3,000	0%
753 · Other Waste Management Exp	225	500	-275	45%
<b>Total 750 · Waste Management Expenses</b>	<b>49,325</b>	<b>50,800</b>	<b>-1,475</b>	<b>97%</b>
<b>800 · District Expenses</b>				
807 · Salaries	350,917	384,200	-33,283	91%
808 · Payroll Taxes	32,800	57,700	-24,900	57%
809 · Benefits	0	50,500	-50,500	0%
810 · IT Contract	7,097	27,800	-20,703	26%
815 · Admin Communications	8,106	4,300	3,806	189%
816 · Office Supplies	4,793	1,600	3,193	300%
817 · Postage	624	700	-76	89%
818 · Mileage Reimbursement	553	400	153	138%
819 · Dues/Subscriptions	7,836	10,600	-2,764	74%
820 · Copier Contract	5,282	6,600	-1,318	80%
825 · Board Continuing Ed/Conferences	282	12,500	-12,218	2%
830 · Legal (District/Personnel)	186,841	45,000	141,841	415%
831 · Training and Travel Admin	19,477	6,500	12,977	300%
835 · Consulting	44,287	35,000	9,287	127%
840 · Accounting/Audit	239,585	75,000	164,585	319%
850 · Insurance	36,595	31,900	4,695	115%
851 · Workers Comp	13,178	4,500	8,678	293%
860 · Election	7,630	7,500	130	102%
861 · LAFCO	1,505	2,100	-595	72%
870 · County Expenditures	22,409	25,000	-2,591	90%
890 · Waste/Recycle	510	0	510	100%
898 · Other Expenses	27,055	1,000	26,055	2,705%
<b>Total 800 · District Expenses</b>	<b>1,017,360</b>	<b>790,400</b>	<b>226,960</b>	<b>129%</b>
<b>950 · Capital Outlay</b>				
963 · Patrol Car Accessories	29,956	15,000	14,956	200%
965 · Personal Police Equipment-Asset	0	15,000	-15,000	0%
966 · Police Traffic Equipment	0	25,000	-25,000	0%
967 · Station Equipment	50,235	50,000	235	100%
968 · Office Furn/Eq	25,438	50,000	-24,563	51%
969 · Computer Equipment	20,756	25,000	-4,244	83%
970 · Upgrade Phone System	10,214	25,000	-14,786	41%
972 · Park Buildings Improvement	0	95,000	-95,000	0%
974 · Other Park Improvements	99,715	25,000	74,715	399%
978 · Pk/Rec Furn/Eq	21,800	25,000	-3,200	87%
983 · Building Temporary Relocation	108,788	100,000	8,788	109%
<b>Total 950 · Capital Outlay</b>	<b>366,901</b>	<b>450,000</b>	<b>-83,099</b>	<b>82%</b>
997 · Payroll Expenses	603			
<b>Total Expense</b>	<b>4,389,445</b>	<b>4,732,378</b>	<b>-342,933</b>	<b>93%</b>
	-222,075	-535,001		
<b>Other Expense</b>				
700 · Bond Expense				
975 · Community Center Loan Repayment	0	30,600		
<b>Total 700 · Bond Expense</b>	<b>0</b>	<b>30,600</b>		
<b>Total Other Expense</b>	<b>0</b>	<b>30,600</b>		
	0	-30,600		
<b>Net Income / (Loss)</b>	<b>\$ (222,075)</b>	<b>\$ (565,601)</b>		

Kensington Police Protection & Community Services District

**Profit & Loss by Class**

July 2022 through June 2023

	General Fund	Parks	Waste Management Fund	Police	TOTAL
<b>Income</b>					
<b>400 · Property Tax Revenue</b>					
401 · Levy Tax Police- Co. Prop. 1%	\$ 2,313,726	\$ -	\$ -	\$ -	\$ 2,313,726
402 · Special Tax-Police	-	-	-	685,470	685,470
404 · Measure G Supplemental Tax PD	-	-	-	651,974	651,974
410 · Police Fees/Service Charges	-	-	-	9,478	9,478
414 · POST Reimbursement	-	-	-	13,065	13,065
415 · COPS/Other PD Grants	-	-	-	196,495	196,495
<b>Total 400 · Property Tax Revenue</b>	<b>2,313,726</b>	<b>-</b>	<b>-</b>	<b>1,556,483</b>	<b>3,870,209</b>
<b>420 · Park/Rec Activities Revenue</b>					
424 · Special Tax-L&L Parks	-	44,359	-	-	44,359
427 · Community Center Revenue	-	61,573	-	-	61,573
438 · Tennis Court Revenue	-	1,435	-	-	1,435
439 · Other Community Center Revenue	-	456	-	-	456
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>-</b>	<b>107,823</b>	<b>-</b>	<b>-</b>	<b>107,823</b>
<b>440 · District Activities Revenue</b>					
456 · Interest-District	13,068	-	-	-	13,068
458 · Other District Revenue	35,048	-	-	-	35,048
<b>Total 440 · District Activities Revenue</b>	<b>48,116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,116</b>
<b>460 · Waste Removal Revenue</b>					
461 · Waste Removal Franchise Fee	-	-	114,399	-	114,399
<b>Total 460 · Waste Removal Revenue</b>	<b>-</b>	<b>-</b>	<b>114,399</b>	<b>-</b>	<b>114,399</b>
<b>480 · Rental Revenue - KPPFD</b>	<b>26,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,824</b>
<b>Total Income</b>	<b>2,388,666</b>	<b>107,823</b>	<b>114,399</b>	<b>1,556,483</b>	<b>4,167,371</b>
<b>Gross Profit</b>	<b>2,388,666</b>	<b>107,823</b>	<b>114,399</b>	<b>1,556,483</b>	<b>4,167,371</b>
<b>Expense</b>					
<b>500 · Police Salary and Benefit Exp</b>					
502 · Salary - Officers	-	-	-	989,104	989,104
506 · Overtime	-	-	-	123,413	123,413
508 · Salary - Non-Sworn	-	-	-	60,902	60,902
509 · Hiring Bonus	-	-	-	25,000	25,000
516 · Uniform Allowance	-	-	-	9,176	9,176
521-A · Medical/Vision/Dental-Active	-	-	-	141,763	141,763
521-R · Medical/Vision/Dental-Retired	-	-	-	167,523	167,523
522 · Officer Life Insurance	-	-	-	4,900	4,900

Kensington Police Protection & Community Services District

Profit & Loss by Class

July 2022 through June 2023

	General Fund	Parks	Waste Management Fund	Police	TOTAL
523 · SocialSecurity/Medicare-Police	-	-	-	22,288	22,288
524 · Social Security - District	-	-	-	3,584	3,584
527 · PERS - District Portion	-	-	-	215,994	215,994
529 · Pension Obln Bond Payment	-	-	-	249,697	249,697
530 · Workers Comp	-	-	-	39,533	39,533
548 · GASB 75 - Expense	-	-	-	3,800	3,800
<b>Total 500 · Police Salary and Benefit Exp</b>	-	-	-	2,056,678	2,056,678
520 · In Lieu Health Expense	-	-	-	5,750	5,750
<b>550 · Police Operating Expenses</b>					
552 · Office Supplies and Expenses	-	-	-	11,335	11,335
553 · Police Equipent and Supplies	-	-	-	26,432	26,432
554 · Traffic Safety	-	-	-	14,792	14,792
560 · Crossing Guard	-	-	-	21,566	21,566
561 · Fleet Expense	-	-	-	44,888	44,888
562 · Vehicle Operation	-	-	-	8,062	8,062
563 · Vehicle Lease	-	-	-	47,515	47,515
564 · Annual Law Enfcmnt. Tec/Dispatch	-	-	-	222,536	222,536
568 · Evidence	-	-	-	24,295	24,295
570 · Training and Travel Exp	-	-	-	32,196	32,196
571 · Records	-	-	-	300	300
572 · Hiring	-	-	-	11,874	11,874
574 · Reserve Officers	-	-	-	200	200
576 · Dues and Subscriptions	-	-	-	6,661	6,661
580 · Utilities - Police	-	-	-	14,366	14,366
581 · Bldg Repairs/Maint.	-	-	-	437	437
587 · IT Contract	-	-	-	303	303
588 · Telephone	-	-	-	21,467	21,467
591 · General Liability Insurance	-	-	-	40,177	40,177
592 · Online Services/Business Accts	-	-	-	417	417
593 · Volunteer Programs	-	-	-	1,542	1,542
594 · Community Events	-	-	-	2,108	2,108
595 · Legal/Consulting - Police	-	-	-	29,134	29,134
597 · Police Bldg. Lease	-	-	-	66,719	66,719
597.1 · Bldg Maintenance/Repair	-	-	-	4,303	4,303
597.3 · Janitorial - Police Building	-	-	-	7,178	7,178
599 · Police Taxes Administration	-	-	-	1,049	1,049



Kensington Police Protection & Community Services District

**Profit & Loss by Class**

July 2022 through June 2023

	General Fund	Parks	Waste Management Fund	Police	TOTAL
816 · Office Supplies	4,793	-	-	-	4,793
817 · Postage	624	-	-	-	624
818 · Mileage Reimbursement	553	-	-	-	553
819 · Dues/Subscriptions	7,671	-	-	164	7,836
820 · Copier Contract	5,282	-	-	-	5,282
825 · Board Continuing Ed/Conferences	282	-	-	-	282
830 · Legal (District/Personnel)	186,841	-	-	-	186,841
831 · Training and Travel Admin	19,477	-	-	-	19,477
835 · Consulting	44,287	-	-	-	44,287
840 · Accounting/Audit	239,585	-	-	-	239,585
850 · Insurance	37,560	-	-	(964)	36,595
851 · Workers Comp	13,178	-	-	-	13,178
860 · Election	7,630	-	-	-	7,630
861 · LAFCO	1,505	-	-	-	1,505
870 · County Expenditures	22,409	-	-	-	22,409
890 · Waste/Recycle	510	-	-	-	510
898 · Other Expenses	27,055	-	0	-	27,055
<b>Total 800 · District Expenses</b>	<b>1,018,161</b>	<b>-</b>	<b>0</b>	<b>(800)</b>	<b>1,017,360</b>
<b>950 · Capital Outlay</b>					
963 · Patrol Car Accessories	-	-	-	29,956	29,956
967 · Station Equipment	-	-	-	50,091	50,235
968 · Office Furn/Eq	-	-	-	25,438	25,438
969 · Computer Equipment	-	-	-	20,756	20,756
970 · Upgrade Phone System	-	-	-	10,214	10,214
974 · Other Park Improvements	-	99,715	-	-	99,715
978 · Pk/Rec Furn/Eq	-	21,800	-	-	21,800
983 · Building Temporary Relocation	-	-	-	108,788	108,788
<b>Total 950 · Capital Outlay</b>	<b>-</b>	<b>121,515</b>	<b>-</b>	<b>245,243</b>	<b>366,901</b>
<b>997 · Payroll Expenses</b>	<b>603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>603</b>
<b>Total Expense</b>	<b>1,018,763</b>	<b>352,490</b>	<b>49,325</b>	<b>2,968,724</b>	<b>4,389,445</b>
<b>Net Income / (Loss)</b>	<b>\$ 1,369,903</b>	<b>\$ (244,667)</b>	<b>\$ 65,074</b>	<b>\$ (1,412,241)</b>	<b>\$ (222,075)</b>

**Balance Sheet**

As of July 31, 2023

	<u>Jul 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100 · Petty Cash	\$ 100.00
101 · Five Star Checking	84,209
102 · Five Star Payroll	-279
103 · Five Star Saving	100,873
110 · CCC Cash Accts	1,108,208
117b · Admin - Cash	25,883
133b · Resv - Cash	93,430
134 · CCC LAIF Accounts	640,361
<b>Total Checking/Savings</b>	<u>2,052,784</u>
<b>Accounts Receivable</b>	201,061
<b>Other Current Assets</b>	18,724
<b>Total Current Assets</b>	<u>2,272,570</u>
<b>Fixed Assets</b>	
160 · Police Fixed Assets	823,753
170 · Park/Rec Fixed Assets	6,230,721
189 · Accumulated Depreciation	-1,537,785
<b>Total Fixed Assets</b>	<u>5,516,690</u>
<b>Other Assets</b>	
190 · Deferred Outflows - OPEB	420,721
191 · Deferred Outflows - Pension	423,477
194 · Net Pension Asset	2,327,970
<b>Total Other Assets</b>	<u>3,172,168</u>
<b>TOTAL ASSETS</b>	<u><u>10,961,428</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	145,696
Credit Cards	-10,670
<b>Other Current Liabilities</b>	
220 · Payroll Liabilities	648
<b>Total Other Current Liabilities</b>	<u>648</u>
<b>Total Current Liabilities</b>	<u>135,673</u>
<b>Long Term Liabilities</b>	
240 · 2020 Pension Obligation Bond	4,244,000
265 · Compensated Absence/Vac Buyback	95,793
290 · Community Center Loan	161,054
293 · Vehicle Capital Lease	133,987
295 · Net OPEB Liability	579,377
297 · Deferred Inflows - OPEB	507,406
298 · Deferred Inflows - Pension	1,267,514
<b>Total Long Term Liabilities</b>	<u>6,989,131</u>
<b>Total Liabilities</b>	<u>7,124,804</u>
<b>Equity</b>	3,836,624
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>\$ 10,961,428</u></u>

**Kensington Police Protection & Community Services District**  
**Profit & Loss Budget vs. Actual**  
 July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>400 · Property Tax Revenue</b>				
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ 2,400,000	\$ (2,400,000)	0.0%
402 · Special Tax-Police	0	685,000	-685,000	0.0%
404 · Measure G Supplemental Tax PD	0	660,000	-660,000	0.0%
410 · Police Fees/Service Charges	315	5,000	-4,685	6.3%
414 · POST Reimbursement	0	10,000	-10,000	0.0%
415 · COPS/Other PD Grants	0	195,000	-195,000	0.0%
<b>Total 400 · Property Tax Revenue</b>	<b>315</b>	<b>3,955,000</b>	<b>-3,954,685</b>	<b>0.01%</b>
<b>420 · Park/Rec Activities Revenue</b>				
406 · Per Capita Park Grant	0	180,000	-180,000	0.0%
424 · Special Tax-L&L Parks	0	46,000	-46,000	0.0%
427 · Community Center Revenue	0	50,000	-50,000	0.0%
438 · Tennis Court Revenue	0	1,000	-1,000	0.0%
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>0</b>	<b>277,000</b>	<b>-277,000</b>	<b>0.0%</b>
<b>440 · District Activities Revenue</b>				
448a · Franchise Fees Gross	0	120,000	-120,000	0.0%
448b · less Franchise Fees Paid Out	0	0	0	0.0%
456 · Interest-District	0	10,000	-10,000	0.0%
458 · Other District Revenue	4,877	68,500	-63,623	7.12%
<b>Total 440 · District Activities Revenue</b>	<b>4,877</b>	<b>198,500</b>	<b>-193,623</b>	<b>2.46%</b>
480 · Rental Revenue - KPFD	0	29,300	-29,300	0.0%
<b>Total Income</b>	<b>5,192</b>	<b>4,459,800</b>	<b>-4,454,608</b>	<b>0.12%</b>
<b>Gross Profit</b>	<b>5,192</b>	<b>4,459,800</b>	<b>-4,454,608</b>	<b>0.12%</b>
<b>Expense</b>				
<b>500 · Police Salary and Benefit Exp</b>				
<b>502 · Salary - Officers</b>				
503.1 · Holiday Pay	1,709	50,100	-48,391	3.41%
503.2 · Incentive Pay- Education	507	4,100	-3,593	12.37%
503.3 · Incentive Pay- POST Certificate	2,180	34,600	-32,420	6.3%
502 · Salary - Officers - Other	40,394	1,141,400	-1,101,006	3.54%
<b>Total 502 · Salary - Officers</b>	<b>44,790</b>	<b>1,230,200</b>	<b>-1,185,410</b>	<b>3.64%</b>
506 · Overtime	7,739	120,000	-112,261	6.45%
508 · Salary - Non-Sworn	2,141	53,900	-51,759	3.97%
509 · Hiring Bonus	0	20,000	-20,000	0.0%
510 · Vacation Cash Out	0	20,600	-20,600	0.0%
516 · Uniform Allowance	400	10,800	-10,400	3.7%
521-A · Medical/Vision/Dental-Active	490	183,700	-183,210	0.27%
521-R · Medical/Vision/Dental-Retired	0	145,400	-145,400	0.0%
522 · Officer Life Insurance	641	8,500	-7,859	7.54%
523 · SocialSecurity/Medicare-Police	783	20,300	-19,517	3.86%
524 · Social Security - District	133	4,100	-3,967	3.24%
527 · PERS - District Portion	8,476	269,700	-261,224	3.14%
529 · Pension Obln Bond Payment	0	330,900	-330,900	0.0%
530 · Workers Comp	38,000	38,000	0	100.0%
531 · Unemployment	0	52,000	-52,000	0.0%
<b>Total 500 · Police Salary and Benefit Exp</b>	<b>103,592</b>	<b>2,508,100</b>	<b>-2,404,508</b>	<b>4.13%</b>
520 · In Lieu Health Expense	250	500	-250	50.0%
<b>550 · Police Operating Expenses</b>				
552 · Office Supplies and Expenses	0	21,400	-21,400	0.0%
553 · Police Equipent and Supplies	1,077	30,000	-28,923	3.59%
554 · Traffic Safety	0	25,000	-25,000	0.0%
561 · Fleet Expense	327	17,000	-16,673	1.92%
562 · Vehicle Operation	2,850	30,000	-27,150	9.5%
563 · Vehicle Lease	4,610	86,500	-81,890	5.33%
564 · Annual Law Encfmt. Tec/Dispatch	142,374	160,000	-17,626	88.98%
566 · Radio Maintenance	0	37,800	-37,800	0.0%
567 · Alarm	0	4,000	-4,000	0.0%
568 · Evidence	0	7,500	-7,500	0.0%
569 · Emergency Preparedness	0	3,000	-3,000	0.0%
570 · Training and Travel Exp	928	30,000	-29,072	3.09%

**Kensington Police Protection & Community Services District**  
**Profit & Loss Budget vs. Actual**  
July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
571 · Records	0	38,800	-38,800	0.0%
572 · Hiring	53	25,000	-24,947	0.21%
576 · Dues and Subscriptions	60	7,000	-6,940	0.86%
580 · Utilities - Police	2,636	27,000	-24,364	9.76%
581 · Bldg Repairs/Maint.	0	10,000	-10,000	0.0%
587 · IT Contract	0	43,300	-43,300	0.0%
588 · Telephone	0	10,000	-10,000	0.0%
591 · General Liability Insurance	52,942	55,000	-2,058	96.26%
592 · Online Services/Business Accts	0	5,000	-5,000	0.0%
593 · Volunteer Programs	0	7,500	-7,500	0.0%
594 · Community Events	0	7,500	-7,500	0.0%
595 · Legal/Consulting - Police	564	9,000	-8,436	6.27%
597 · Police Bldg. Lease	5,630	66,000	-60,370	8.53%
597.1 · Bldg Maintenance/Repair	0	10,000	-10,000	0.0%
597.2 · Utilities	0	0	0	0.0%
597.3 · Janitorial - Police Building	1,150	14,000	-12,850	8.21%
599 · Police Taxes Administration	0	5,000	-5,000	0.0%
<b>Total 550 · Police Operating Expenses</b>	<b>215,200</b>	<b>792,300</b>	<b>-577,100</b>	<b>27.16%</b>
<b>600 · Park/Rec Sal &amp; Ben</b>				
601 · Park & Rec Administrator	1,278	86,000	-84,723	1.49%
602 · Custodial/Cleaning Services	0	12,000	-12,000	0.0%
623 · Social Security/Medicare - Dist	0	6,600	-6,600	0.0%
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>1,278</b>	<b>104,600</b>	<b>-103,323</b>	<b>1.22%</b>
<b>635 · Park/Recreation Expenses</b>				
640 · Community Center Expenses				
641 · General Maintenance	2,870	2,500	370	114.79%
642 · Utilities-Community Center	2,386	13,000	-10,614	18.35%
643 · Janitorial Supplies	0	1,500	-1,500	0.0%
644 · Landscaping	0	30,000	-30,000	0.0%
645 · General Liab./Workers Comp	1,362	1,400	-38	97.28%
646 · Community Center Repairs	0	10,000	-10,000	0.0%
<b>Total 640 · Community Center Expenses</b>	<b>6,617</b>	<b>58,400</b>	<b>-51,783</b>	<b>11.33%</b>
<b>650 · Park</b>				
651 · General Maintenance	485	30,000	-29,515	1.62%
652 · Repairs	0	0	0	0.0%
656 · Utilities	121	0	121	100.0%
657 · General Liab./Workers Comp	12,000	12,000	0	100.0%
658 · Levy Administration	2,057	10,000	-7,943	20.57%
<b>Total 650 · Park</b>	<b>14,663</b>	<b>52,000</b>	<b>-37,337</b>	<b>28.2%</b>
<b>Total 635 · Park/Recreation Expenses</b>	<b>21,280</b>	<b>110,400</b>	<b>-89,120</b>	<b>19.28%</b>
<b>750 · Waste Management Expenses</b>				
751 · Waste Removal Franchise Fee Exp	0	51,400	-51,400	0.0%
752 · Waste Management Program Admin	0	68,490	-68,490	0.0%
753 · Other Waste Management Exp	0	3,040	-3,040	0.0%
<b>Total 750 · Waste Management Expenses</b>	<b>0</b>	<b>122,930</b>	<b>-122,930</b>	<b>0.0%</b>
<b>800 · District Expenses</b>				
807 · Salaries	6,083	259,400	-253,318	2.35%
808 · Payroll Taxes	563	19,800	-19,237	2.84%
809 · Benefits	0	50,000	-50,000	0.0%
815 · Admin Communications	1,508	7,500	-5,992	20.11%
816 · Office Supplies	0	2,000	-2,000	0.0%
818 · Mileage Reimbursement	50	0	50	100.0%
819 · Dues/Subscriptions	150	11,000	-10,850	1.36%
820 · Copier Contract	618			
825 · Board Continuing Ed/Conferences	0	8,000	-8,000	0.0%
830 · Legal (District/Personnel)	0	25,000	-25,000	0.0%
831 · Training and Travel Admin	2,920	18,700	-15,780	15.62%
835 · Consulting	0	50,000	-50,000	0.0%
840 · Accounting/Audit	0	95,000	-95,000	0.0%
850 · Insurance	45,000	45,000	0	100.0%
851 · Workers Comp	1,569	1,500	69	104.6%
861 · LAFCO	0	2,000	-2,000	0.0%

**Kensington Police Protection & Community Services District**  
**Profit & Loss Budget vs. Actual**  
 July 2023

	<b>Jul 23</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
870 · County Expenditures	0	25,000	-25,000	0.0%
891 · COVID	0	0	0	0.0%
898 · Other Expenses	60	5,000	-4,940	1.2%
<b>Total 800 · District Expenses</b>	<b>58,521</b>	<b>624,900</b>	<b>-566,379</b>	<b>9.37%</b>
950 · Capital Outlay				
974 · Other Park Improvements	0	80,000	-80,000	0.0%
<b>Total 950 · Capital Outlay</b>	<b>0</b>	<b>80,000</b>	<b>-80,000</b>	<b>0.0%</b>
997 · Payroll Expenses	294			
<b>Total Expense</b>	<b>400,415</b>	<b>4,343,730</b>	<b>-3,943,315</b>	<b>9.22%</b>
<b>Net Ordinary Income</b>	<b>-395,223</b>	<b>116,070</b>	<b>-511,293</b>	<b>-340.5%</b>
<b>Other Income/Expense</b>				
Other Expense				
700 · Bond Expense				
975 · Community Center Loan Repayment	0	30,500	-30,500	0.0%
<b>Total 700 · Bond Expense</b>	<b>0</b>	<b>30,500</b>	<b>-30,500</b>	<b>0.0%</b>
<b>Total Other Expense</b>	<b>0</b>	<b>30,500</b>	<b>-30,500</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0</b>	<b>-30,500</b>	<b>30,500</b>	<b>0.0%</b>
<b>Net Income / (Loss)</b>	<b>\$ (395,223)</b>	<b>\$ 85,570</b>	<b>\$ (480,793)</b>	<b>-461.87%</b>

**Kensington Police Protection & Community Services District**  
**Profit & Loss Budget vs. Actual**  
 July 2023

	General Fund		
	Jul 23	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>400 · Property Tax Revenue</b>			
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ 2,400,000	0.0%
<b>Total 400 · Property Tax Revenue</b>	0	2,400,000	0.0%
<b>440 · District Activities Revenue</b>			
456 · Interest-District	0	10,000	0.0%
458 · Other District Revenue	4,877	68,500	7.12%
<b>Total 440 · District Activities Revenue</b>	4,877	78,500	6.21%
<b>480 · Rental Revenue - KPF</b>	0	29,300	0.0%
<b>Total Income</b>	4,877	2,507,800	0.19%
<b>Gross Profit</b>	4,877	2,507,800	0.19%
<b>Expense</b>			
<b>800 · District Expenses</b>			
807 · Salaries	6,083	259,400	2.35%
808 · Payroll Taxes	563	19,800	2.84%
809 · Benefits	0	50,000	0.0%
815 · Admin Communications	1,508	7,500	20.11%
816 · Office Supplies	0	2,000	0.0%
818 · Mileage Reimbursement	50	0	100.0%
819 · Dues/Subscriptions	150	11,000	1.36%
820 · Copier Contract	618		
825 · Board Continuing Ed/Conferences	0	8,000	0.0%
830 · Legal (District/Personnel)	0	25,000	0.0%
831 · Training and Travel Admin	2,920	18,700	15.62%
835 · Consulting	0	50,000	0.0%
840 · Accounting/Audit	0	95,000	0.0%
850 · Insurance	45,000	45,000	100.0%
851 · Workers Comp	1,569	1,500	104.6%
861 · LAFCO	0	2,000	0.0%
870 · County Expenditures	0	25,000	0.0%
898 · Other Expenses	60	5,000	1.2%
<b>Total 800 · District Expenses</b>	58,521	624,900	9.37%
<b>997 · Payroll Expenses</b>	294		
<b>Total Expense</b>	58,815	624,900	9.41%
<b>Net Income / (Loss)</b>	<b>\$ (53,938)</b>	<b>\$ 1,882,900</b>	

Kensington Police Protection & Community Services District  
Police Budget vs. Actual

July 2023

Police

	Jul 23	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
400 · Property Tax Revenue			
402 · Special Tax-Police	\$ -	\$ 685,000	0.0%
404 · Measure G Supplemental Tax PD	0	660,000	0.0%
410 · Police Fees/Service Charges	315	5,000	6.3%
414 · POST Reimbursement	0	10,000	0.0%
415 · COPS/Other PD Grants	0	195,000	0.0%
<b>Total 400 · Property Tax Revenue</b>	<b>315</b>	<b>1,555,000</b>	<b>0.02%</b>
<b>Total Income</b>	<b>315</b>	<b>1,555,000</b>	<b>0.02%</b>
	315	1,555,000	0.02%
<b>Expense</b>			
500 · Police Salary and Benefit Exp			
502 · Salary - Officers			
503.1 · Holiday Pay	1,709	50,100	3.41%
503.2 · Incentive Pay- Education	507	4,100	12.37%
503.3 · Incentive Pay- POST Certificate	2,180	34,600	6.3%
502 · Salary - Officers - Other	40,394	1,141,400	3.54%
<b>Total 502 · Salary - Officers</b>	<b>44,790</b>	<b>1,230,200</b>	<b>3.64%</b>
506 · Overtime	7,739	120,000	6.45%
508 · Salary - Non-Sworn	2,141	53,900	3.97%
509 · Hiring Bonus	0	20,000	0.0%
510 · Vacation Cash Out	0	20,600	0.0%
516 · Uniform Allowance	400	10,800	3.7%
521-A · Medical/Vision/Dental-Active	490	183,700	0.27%
521-R · Medical/Vision/Dental-Retired	0	145,400	0.0%
522 · Officer Life Insurance	641	8,500	7.54%
523 · SocialSecurity/Medicare-Police	783	20,300	3.86%
524 · Social Security - District	133	4,100	3.24%
527 · PERS - District Portion	8,476	269,700	3.14%
529 · Pension Obln Bond Payment	0	330,900	0.0%
530 · Workers Comp	38,000	38,000	100.0%
531 · Unemployment	0	52,000	0.0%
<b>Total 500 · Police Salary and Benefit Exp</b>	<b>103,592</b>	<b>2,508,100</b>	<b>4.13%</b>
520 · In Lieu Health Expense	250	500	50.0%
550 · Police Operating Expenses			
552 · Office Supplies and Expenses	0	21,400	0.0%
553 · Police Equipment and Supplies	1,077	30,000	3.59%
554 · Traffic Safety	0	25,000	0.0%
561 · Fleet Expense	327	17,000	1.92%
562 · Vehicle Operation	2,850	30,000	9.5%
563 · Vehicle Lease	4,610	86,500	5.33%
564 · Annual Law Enfcmnt. Tec/Dispatch	142,374	160,000	88.98%
566 · Radio Maintenance	0	37,800	0.0%
567 · Alarm	0	4,000	0.0%
568 · Evidence	0	7,500	0.0%
569 · Emergency Preparedness	0	3,000	0.0%

**Kensington Police Protection & Community Services District  
 Police Budget vs. Actual**

July 2023

	Police		
	Jul 23	Budget	% of Budget
570 · Training and Travel Exp	928	30,000	3.09%
571 · Records	0	38,800	0.0%
572 · Hiring	53	25,000	0.21%
576 · Dues and Subscriptions	60	7,000	0.86%
580 · Utilities - Police	2,636	27,000	9.76%
581 · Bldg Repairs/Maint.	0	10,000	0.0%
587 · IT Contract	0	43,300	0.0%
588 · Telephone	0	10,000	0.0%
591 · General Liability Insurance	52,942	55,000	96.26%
592 · Online Services/Business Accts	0	5,000	0.0%
593 · Volunteer Programs	0	7,500	0.0%
594 · Community Events	0	7,500	0.0%
595 · Legal/Consulting - Police	564	9,000	6.27%
597 · Police Bldg. Lease	5,630	66,000	8.53%
597.1 · Bldg Maintenance/Repair	0	10,000	0.0%
597.3 · Janitorial - Police Building	1,150	14,000	8.21%
599 · Police Taxes Administration	0	5,000	0.0%
<b>Total 550 · Police Operating Expenses</b>	<b>215,200</b>	<b>792,300</b>	<b>27.16%</b>
<b>Total Expense</b>	<b>319,042</b>	<b>3,300,900</b>	<b>9.67%</b>
<b>Net Income / (Loss)</b>	<b>\$ (318,727)</b>	<b>\$ (1,745,900)</b>	<b>18.26%</b>



Kensington Police Protection & Community Services District  
**Parks - Budget vs. Actual**  
 July 2023

	Parks	
	Jul 23	Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
420 · Park/Rec Activities Revenue		
406 · Per Capita Park Grant	0.00	180,000
424 · Special Tax-L&L Parks	0.00	46,000
427 · Community Center Revenue	0.00	50,000
438 · Tennis Court Revenue	0.00	1,000
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>0.00</b>	<b>277,000</b>
<b>Total Income</b>	<b>0.00</b>	<b>277,000</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>277,000</b>
<b>Expense</b>		
600 · Park/Rec Sal & Ben		
601 · Park & Rec Administrator	1,277.50	86,000
602 · Custodial/Cleaning Services	0.00	12,000
623 · Social Security/Medicare - Dist	0.00	6,600
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>1,277.50</b>	<b>104,600</b>
635 · Park/Recreation Expenses		
640 · Community Center Expenses		
641 · General Maintenance	2,869.75	2,500
642 · Utilities-Community Center	2,385.70	13,000
643 · Janitorial Supplies	0.00	1,500
644 · Landscaping	0.00	30,000
645 · General Liab./Workers Comp	1,361.89	1,400
646 · Community Center Repairs	0.00	10,000
<b>Total 640 · Community Center Expenses</b>	<b>6,617.34</b>	<b>58,400</b>
650 · Park		
651 · General Maintenance	485.00	30,000
656 · Utilities	120.79	0
657 · General Liab/Workers Comp	12,000.00	12,000
658 · Levy Administration	2,057.26	10,000
<b>Total 650 · Park</b>	<b>14,663.05</b>	<b>52,000</b>
<b>Total 635 · Park/Recreation Expenses</b>	<b>21,280.39</b>	<b>110,400</b>
950 · Capital Outlay		
974 · Other Park Improvements	0.00	80,000
<b>Total 950 · Capital Outlay</b>	<b>0.00</b>	<b>80,000</b>
<b>Total Expense</b>	<b>22,557.89</b>	<b>295,000</b>
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
700 · Bond Expense		
975 · Community Center Loan Repayment	0.00	30,500
<b>Total 700 · Bond Expense</b>	<b>0.00</b>	<b>30,500</b>
<b>Net Income / (Loss)</b>	<b>\$ (22,558)</b>	<b>\$ (48,500)</b>

**Kensington Police Protection & Community Services District**  
**Profit & Loss Budget vs. Actual**  
 July 2023

	<b>Waste Management Fund</b>		
	<b>Jul 23</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>440 · District Activities Revenue</b>			
<b>448a · Franchise Fees Gross</b>	0.00	\$ 120,000	0.0%
<b>Total 440 · District Activities Revenue</b>	<u>0.00</u>	<u>120,000</u>	<u>0.0%</u>
<b>Total Income</b>	<u>0.00</u>	<u>120,000</u>	<u>0.0%</u>
<b>Gross Profit</b>	0.00	120,000	0.0%
<b>Expense</b>			
<b>750 · Waste Managment Expenses</b>			
<b>751 · Waste Removal Franchise Fee Exp</b>	0.00	51,400	0.0%
<b>752 · Waste Management Program Admin</b>	0.00	68,490	0.0%
<b>753 · Other Waste Management Exp</b>	0.00	3,040	0.0%
<b>Total 750 · Waste Managment Expenses</b>	<u>0.00</u>	<u>122,930</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>0.00</u>	<u>122,930</u>	<u>0.0%</u>
<b>Net Ordinary Income (Loss)</b>	0.00	\$ (2,930)	0.0%