

Kensington Police Protection & Community Services District
Balance Sheet
As of September 30, 2023

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
100 · Petty Cash	\$ 100
101 · Five Star Checking	362,128
103 · Five Star Saving	1,347
110 · CCC Cash Accts	294,899
117b · Admin - Cash	25,883
133b · Resv - Cash	93,430
134 · CCC LAIF Accounts	645,510
Total Checking/Savings	1,423,298
Accounts Receivable	2,244,796
Other Current Assets	4,093
Total Current Assets	3,672,187
Fixed Assets	5,516,690
Other Assets	3,171,324
TOTAL ASSETS	12,360,201
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	37,436
Credit Cards	6,752
Other Current Liabilities	-576
Total Current Liabilities	43,613
Long Term Liabilities	
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
Total Long Term Liabilities	6,989,131
Total Liabilities	7,032,743
Equity	5,327,458
TOTAL LIABILITIES & EQUITY	\$ 12,360,201

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

	All Funds				
	Sep 23	Jul - Sep 23	Budget	\$ Under Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ -	\$ 2,400,000	\$ (2,400,000)	0.0%
402 · Special Tax-Police	-	-	685,000	(685,000)	0.0%
404 · Measure G Supplemental Tax PD	-	-	660,000	(660,000)	0.0%
410 · Police Fees/Service Charges	946	1,611	5,000	(3,389)	32.22%
414 · POST Reimbursement	-	4,510	10,000	(5,490)	45.1%
415 · COPS/Other PD Grants	-	-	195,000	(195,000)	0.0%
418 · Reimbursements/Refunds	443	443			
Total 400 · Property Tax Revenue	1,389	6,563	3,955,000	(3,948,437)	0.17%
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	-	-	180,000	(180,000)	0.0%
424 · Special Tax-L&L Parks	-	-	46,000	(46,000)	0.0%
427 · Community Center Revenue	-	8,839	50,000	(41,161)	17.68%
438 · Tennis Court Revenue	-	92	1,000	(908)	9.2%
Total 420 · Park/Rec Activities Revenue	-	8,931	277,000	(268,069)	3.22%
440 · District Activities Revenue					
448a · Franchise Fees Gross	-	-	120,000	(120,000)	0.0%
448b · less Franchise Fees Paid Out	-	-	-	-	0.0%
456 · Interest-District	4	492	10,000	(9,508)	4.92%
458 · Other District Revenue	-	0	68,500	(68,500)	0.0%
Total 440 · District Activities Revenue	4	492	198,500	(198,008)	0.25%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	3,022	10,597	-	10,597	0.0%
Total 460 · Waste Removal Revenue	3,022	10,597	-	10,597	0.0%
480 · Rental Revenue - KPPD	2,439	7,316	29,300	(21,984)	24.97%
Total Income	6,853	33,898	4,459,800	(4,425,902)	0.76%
Gross Profit	6,853	33,898	4,459,800	(4,425,902)	0.76%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	3,110	9,876	50,100	(40,224)	19.71%
503.2 · Incentive Pay- Education	853	2,837	4,100	(1,263)	69.2%
503.3 · Incentive Pay- POST Certificate	3,512	11,953	34,600	(22,647)	34.55%
502 · Salary - Officers - Other	76,315	255,385	1,141,400	(886,015)	22.38%
Total 502 · Salary - Officers	83,789	280,051	1,230,200	(950,149)	22.77%
506 · Overtime	9,102	37,887	120,000	(82,113)	31.57%
508 · Salary - Non-Sworn	5,246	15,341	53,900	(38,559)	28.46%
509 · Hiring Bonus	9,000	11,000	20,000	(9,000)	55.0%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0.0%
516 · Uniform Allowance	750	2,300	10,800	(8,500)	21.3%
521-A · Medical/Vision/Dental-Active	(1,015)	(2,548)	183,700	(186,248)	-1.39%
521-R · Medical/Vision/Dental-Retired	330	989	145,400	(144,411)	0.68%
522 · Officer Life Insurance	470	1,510	8,500	(6,990)	17.76%
523 · SocialSecurity/Medicare-Police	1,523	4,913	20,300	(15,387)	24.2%
524 · Social Security - District	325	951	4,100	(3,149)	23.2%
527 · PERS - District Portion	16,807	53,293	269,700	(216,407)	19.76%
529 · Pension Obln Bond Payment	-	78,463	330,900	(252,437)	23.71%
530 · Workers Comp	-	38,000	38,000	-	100.0%
531 · Unemployment	-	4,950	52,000	(47,050)	9.52%
Total 500 · Police Salary and Benefit Exp	126,328	527,100	2,508,100	(1,981,000)	21.02%
520 · In Lieu Health Expense	-	750	500	250	150.0%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	921	2,094	21,400	(19,306)	9.79%
553 · Police Equipment and Supplies	1,134	3,251	30,000	(26,749)	10.84%
554 · Traffic Safety	4,854	4,854	25,000	(20,146)	19.42%
561 · Fleet Expense	845	1,302	17,000	(15,698)	7.66%
562 · Vehicle Operation	3,593	8,901	30,000	(21,099)	29.67%
563 · Vehicle Lease	1,365	10,584	86,500	(75,916)	12.24%
564 · Annual Law Enfcmnt. Tec/Dispatch	6,481	154,966	160,000	(5,034)	96.85%

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

	All Funds				
	Sep 23	Jul - Sep 23	Budget	\$ Under Budget	% of Budget
566 · Radio Maintenance	-	9,720	37,800	(28,080)	25.71%
567 · Alarm	-	-	4,000	(4,000)	0.0%
568 · Evidence	1,430	2,023	7,500	(5,477)	26.97%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0.0%
570 · Training and Travel Exp	2,220	7,976	30,000	(22,024)	26.59%
571 · Records	75	150	38,800	(38,650)	0.39%
572 · Hiring	53	2,980	25,000	(22,020)	11.92%
576 · Dues and Subscriptions	-	125	7,000	(6,875)	1.79%
580 · Utilities - Police	3,003	12,369	27,000	(14,631)	45.81%
581 · Bldg Repairs/Maint.	-	120	10,000	(9,880)	1.2%
587 · IT Contract	-	-	43,300	(43,300)	0.0%
588 · Telephone	-	-	10,000	(10,000)	0.0%
591 · General Liability Insurance	-	52,942	55,000	(2,058)	96.26%
592 · Online Services/Business Accts	-	20	5,000	(4,980)	0.4%
593 · Volunteer Programs	-	-	7,500	(7,500)	0.0%
594 · Community Events	-	1,378	7,500	(6,122)	18.37%
595 · Legal/Consulting - Police	574	1,271	9,000	(7,729)	14.13%
597 · Police Bldg. Lease	2,571	19,462	66,000	(46,538)	29.49%
597.1 · Bldg Maintenance/Repair	2,127	2,127	10,000	(7,873)	21.27%
597.2 · Utilities	-	-	-	-	0.0%
597.3 · Janitorial - Police Building	1,367	2,517	14,000	(11,483)	17.98%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0.0%
Total 550 · Police Operating Expenses	32,613	301,133	792,300	(491,167)	38.01%
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	2,021	7,153	86,000	(78,847)	8.32%
602 · Custodial/Cleaning Services	-	1,780	12,000	(10,220)	14.83%
623 · Social Security/Medicare - Dist	-	-	6,600	(6,600)	0.0%
Total 600 · Park/Rec Sal & Ben	2,021	8,933	104,600	(95,667)	8.54%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	3,308	8,900	2,500	6,400	356.01%
642 · Utilities-Community Center	1,003	4,065	13,000	(8,936)	31.27%
643 · Janitorial Supplies	-	1,017	1,500	(483)	67.78%
644 · Landscaping	-	-	30,000	(30,000)	0.0%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97.28%
646 · Community Center Repairs	260	463	10,000	(9,537)	4.63%
640 · Community Center Expenses - Other	-	3,648	-	-	-
Total 640 · Community Center Expenses	4,571	19,454	58,400	(38,946)	33.31%
650 · Park					
651 · General Maintenance	4	2,142	30,000	(27,858)	7.14%
652 · Repairs	740	915	-	915	0.0%
653 · Landscaping	360	360	-	360	0.0%
656 · Utilities	8,230	9,266	-	9,266	0.0%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100.0%
658 · Levy Administration	2,071	4,128	10,000	(5,872)	41.29%
674 · Tennis Court Maint/Repair	351	351	-	-	-
Total 650 · Park	11,755	29,162	52,000	(22,838)	56.08%
Total 635 · Park/Recreation Expenses	16,326	48,616	110,400	(61,784)	44.04%
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	-	4,541	51,400	(46,859)	8.84%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0.0%
753 · Other Waste Management Exp	592	592	3,040	(2,448)	19.47%
Total 750 · Waste Management Expenses	592	5,133	122,930	(117,797)	4.18%
800 · District Expenses					
807 · Salaries	21,759	58,494	259,400	(200,906)	22.55%
808 · Payroll Taxes	1,814	5,014	19,800	(14,786)	25.32%
809 · Benefits	-	-	50,000	(50,000)	0.0%
815 · Admin Communications	249	3,275	7,500	(4,225)	43.66%
816 · Office Supplies	201	1,147	2,000	(853)	57.34%
817 · Postage	-	401	-	401	0.0%
818 · Mileage Reimbursement	177	228	-	228	0.0%
819 · Dues/Subscriptions	-	150	11,000	(10,850)	1.36%

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

	All Funds				
	Sep 23	Jul - Sep 23	Budget	\$ Under Budget	% of Budget
820 · Copier Contract	376	1,464	-	1,464	100.0%
825 · Board Continuing Ed/Conferences	680	3,322	8,000	(4,678)	41.52%
830 · Legal (District/Personnel)	-	1,811	25,000	(23,189)	7.25%
831 · Training and Travel Admin	611	8,196	18,700	(10,504)	43.83%
835 · Consulting	-	-	50,000	(50,000)	0.0%
840 · Accounting/Audit	6,257	36,613	95,000	(58,387)	38.54%
850 · Insurance	-	45,000	45,000	-	100.0%
851 · Workers Comp	-	1,569	1,500	69	104.6%
861 · LAFCO	1,455	1,455	2,000	(545)	72.77%
870 · County Expenditures	-	-	25,000	(25,000)	0.0%
891 · COVID	-	-	-	-	0.0%
898 · Other Expenses	92	259	5,000	(4,741)	5.18%
Total 800 · District Expenses	33,671	168,397	624,900	(456,503)	26.95%
950 · Capital Outlay					
963 · Patrol Car Accessories	5,720	61,530	-	61,530	100.0%
974 · Other Park Improvements	14,119	30,819	80,000	(49,181)	38.52%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	0.0%
Total 950 · Capital Outlay	19,839	93,672	80,000	13,672	117.09%
997 · Payroll Expenses	287	867			
Total Expense	231,676	1,154,601	4,343,730	(3,189,129)	26.58%
Net Ordinary Income	(224,824)	(1,120,703)	116,070	(1,236,773)	-965.54%
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	-	-	30,500	(30,500)	0.0%
Total 700 · Bond Expense	-	-	30,500	(30,500)	0.0%
Total Other Expense	-	-	30,500	(30,500)	0.0%
Net Other Income	-	-	(30,500)	30,500	0.0%
Net Income	\$ (224,824)	\$ (1,120,703)	\$ 85,570	\$ (1,206,273)	-1309.7%

Kensington Police Protection & Community Services District
General Fund Profit & Loss Budget vs. Actual
September 2023

	General Fund				
	Sep 23	Jul - Sep 23	Budget	\$ Under Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ -	\$ 2,400,000	\$ (2,400,000)	0.0%
Total 400 · Property Tax Revenue	-	-	2,400,000	(2,400,000)	0.0%
440 · District Activities Revenue					
456 · Interest-District	4	492	10,000	(9,508)	4.92%
458 · Other District Revenue	-	0	68,500	(68,500)	0.0%
Total 440 · District Activities Revenue	4	492	78,500	(78,008)	0.63%
480 · Rental Revenue - KPPD	2,439	7,316	29,300	(21,984)	24.97%
Total Income	2,442	7,807	2,507,800	(2,499,993)	0.31%
Gross Profit	2,442	7,807	2,507,800	(2,499,993)	0.31%
Expense					
800 · District Expenses					
807 · Salaries	21,759	58,494	259,400	(200,906)	22.55%
808 · Payroll Taxes	1,814	5,014	19,800	(14,786)	25.32%
809 · Benefits	-	-	50,000	(50,000)	0.0%
815 · Admin Communications	249	3,275	7,500	(4,225)	43.66%
816 · Office Supplies	201	1,147	2,000	(853)	57.34%
817 · Postage	-	401	-	401	0.0%
818 · Mileage Reimbursement	177	228	-	228	0.0%
819 · Dues/Subscriptions	-	150	11,000	(10,850)	1.36%
820 · Copier Contract	376	1,464	-	1,464	0.0%
825 · Board Continuing Ed/Conferences	680	3,322	8,000	(4,678)	41.52%
830 · Legal (District/Personnel)	-	1,811	25,000	(23,189)	7.25%
831 · Training and Travel Admin	611	8,196	18,700	(10,504)	43.83%
835 · Consulting	-	-	50,000	(50,000)	0.0%
840 · Accounting/Audit	6,257	36,613	95,000	(58,387)	38.54%
850 · Insurance	-	45,000	45,000	-	100.0%
851 · Workers Comp	-	1,569	1,500	69	104.6%
861 · LAFCO	1,455	1,455	2,000	(545)	72.77%
870 · County Expenditures	-	-	25,000	(25,000)	0.0%
898 · Other Expenses	92	259	5,000	(4,741)	5.18%
Total 800 · District Expenses	33,671	168,397	624,900	(456,503)	26.95%
997 · Payroll Expenses	287	867	-	867	0.0%
Total Expense	33,958	169,265	624,900	(455,635)	27.09%
Net Ordinary Income	(31,516)	(161,457)	1,882,900	(2,044,357)	-8.58%
Net Income	\$ (31,516)	\$ (161,457)	\$ 1,882,900	\$ (2,044,357)	-8.58%

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

	Police Fund				
	Sep 23	Jul - Sep 23	YTD Budget	\$ Under Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
402 · Special Tax-Police	\$ -	\$ -	\$ 685,000	\$ (685,000)	0.0%
404 · Measure G Supplemental Tax PD	-	-	660,000	(660,000)	0.0%
410 · Police Fees/Service Charges	946	1,611	5,000	(3,389)	32.22%
414 · POST Reimbursement	-	4,510	10,000	(5,490)	45.1%
415 · COPS/Other PD Grants	-	-	195,000	(195,000)	0.0%
418 · Reimbursements/Refunds	443	443	-	443	0.0%
Total 400 · Property Tax Revenue	1,389	6,563	1,555,000	(1,548,437)	0.42%
Total Income	1,389	6,563	1,555,000	(1,548,437)	0.42%
Gross Profit	1,389	6,563	1,555,000	(1,548,437)	0.42%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	3,110	9,876	50,100	(40,224)	19.71%
503.2 · Incentive Pay- Education	853	2,837	4,100	(1,263)	69.2%
503.3 · Incentive Pay- POST Certificate	3,512	11,953	34,600	(22,647)	34.55%
502 · Salary - Officers - Other	76,315	255,385	1,141,400	(886,015)	22.38%
Total 502 · Salary - Officers	83,789	280,051	1,230,200	(950,149)	22.77%
506 · Overtime	9,102	37,887	120,000	(82,113)	31.57%
508 · Salary - Non-Sworn	5,246	15,341	53,900	(38,559)	28.46%
509 · Hiring Bonus	9,000	11,000	20,000	(9,000)	55.0%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0.0%
516 · Uniform Allowance	750	2,300	10,800	(8,500)	21.3%
521-A · Medical/Vision/Dental-Active	(1,015)	(2,548)	183,700	(186,248)	-1.39%
521-R · Medical/Vision/Dental-Retired	330	989	145,400	(144,411)	0.68%
522 · Officer Life Insurance	470	1,510	8,500	(6,990)	17.76%
523 · SocialSecurity/Medicare-Police	1,523	4,913	20,300	(15,387)	24.2%
524 · Social Security - District	325	951	4,100	(3,149)	23.2%
527 · PERS - District Portion	16,807	53,293	269,700	(216,407)	19.76%
529 · Pension Obln Bond Payment	-	78,463	330,900	(252,437)	23.71%
530 · Workers Comp	-	38,000	38,000	-	100.0%
531 · Unemployment	-	4,950	52,000	(47,050)	9.52%
Total 500 · Police Salary and Benefit Exp	126,328	527,100	2,508,100	(1,981,000)	21.02%
520 · In Lieu Health Expense	-	750	500	250	150.0%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	921	2,094	21,400	(19,306)	9.79%
553 · Police Equipent and Supplies	1,134	3,251	30,000	(26,749)	10.84%
554 · Traffic Safety	4,854	4,854	25,000	(20,146)	19.42%
561 · Fleet Expense	845	1,302	17,000	(15,698)	7.66%
562 · Vehicle Operation	3,593	8,901	30,000	(21,099)	29.67%
563 · Vehicle Lease	1,365	10,584	86,500	(75,916)	12.24%
564 · Annual Law Enfcmnt. Tec/Dispatch	6,481	154,966	160,000	(5,034)	96.85%
566 · Radio Maintenance	-	9,720	37,800	(28,080)	25.71%
567 · Alarm	-	-	4,000	(4,000)	0.0%
568 · Evidence	1,430	2,023	7,500	(5,477)	26.97%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0.0%
570 · Training and Travel Exp	2,220	7,976	30,000	(22,024)	26.59%
571 · Records	75	150	38,800	(38,650)	0.39%
572 · Hiring	53	2,980	25,000	(22,020)	11.92%
576 · Dues and Subscriptions	-	125	7,000	(6,875)	1.79%
580 · Utilities - Police	3,003	12,369	27,000	(14,631)	45.81%
581 · Bldg Repairs/Maint.	-	120	10,000	(9,880)	1.2%
587 · IT Contract	-	-	43,300	(43,300)	0.0%
588 · Telephone	-	-	10,000	(10,000)	0.0%
591 · General Liability Insurance	-	52,942	55,000	(2,058)	96.26%
592 · Online Services/Business Accts	-	20	5,000	(4,980)	0.4%
593 · Volunteer Programs	-	-	7,500	(7,500)	0.0%
594 · Community Events	-	1,378	7,500	(6,122)	18.37%
595 · Legal/Consulting - Police	574	1,271	9,000	(7,729)	14.13%
597 · Police Bldg. Lease	2,571	19,462	66,000	(46,538)	29.49%

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

	Police Fund				
	Sep 23	Jul - Sep 23	Budget	\$ Under Budget	% of Budget
597.1 · Bldg Maintenance/Repair	2,127	2,127	10,000	(7,873)	21.27%
597.3 · Janitorial - Police Building	1,367	2,517	14,000	(11,483)	17.98%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0.0%
Total 550 · Police Operating Expenses	32,613	301,133	792,300	(491,167)	38.01%
950 · Capital Outlay					
963 · Patrol Car Accessories	5,720	61,530	-	61,530	0.0%
Total 950 · Capital Outlay	5,720	61,530	-	61,530	-
Total Expense	164,661	890,513	3,300,900	(2,410,387)	26.98%
Net Ordinary Income	(163,272)	(883,950)	(1,745,900)	861,950	50.63%
Net Income	\$ (163,272)	\$ (883,950)	\$ (1,745,900)	\$ 861,950	50.63%

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

	Parks Fund				
	Sep 23	Jul - Sep 23	YTD Budget	\$ Under Budget	% of Budget
Ordinary Income/Expense					
Income					
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	\$ -	\$ -	\$ 180,000	\$ (180,000)	0.0%
424 · Special Tax-L&L Parks	-	-	46,000	(46,000)	0.0%
427 · Community Center Revenue	-	8,839	50,000	(41,161)	17.68%
438 · Tennis Court Revenue	-	92	1,000	(908)	9.2%
Total 420 · Park/Rec Activities Revenue	-	8,931	277,000	(268,069)	3.22%
Total Income	-	8,931	277,000	(268,069)	3.22%
Gross Profit	-	8,931	277,000	(268,069)	3.22%
Expense					
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	2,021	7,153	86,000	(78,847)	8.32%
602 · Custodial/Cleaning Services	-	1,780	12,000	(10,220)	14.83%
623 · Social Security/Medicare - Dist	-	-	6,600	(6,600)	0.0%
Total 600 · Park/Rec Sal & Ben	2,021	8,933	104,600	(95,667)	8.54%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	3,308	8,900	2,500	6,400	356.01%
642 · Utilities-Community Center	1,003	4,065	13,000	(8,936)	31.27%
643 · Janitorial Supplies	-	1,017	1,500	(483)	67.78%
644 · Landscaping	-	-	30,000	(30,000)	0.0%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97.28%
646 · Community Center Repairs	260	463	10,000	(9,537)	4.63%
640 · Community Center Expenses - Other	-	3,648			
Total 640 · Community Center Expenses	4,571	19,454	58,400	(38,946)	33.31%
650 · Park					
651 · General Maintenance	4	2,142	30,000	(27,858)	7.14%
652 · Repairs	740	915	-	915	100.0%
653 · Landscaping	360	360	-	360	0.0%
656 · Utilities	8,230	9,266	-	9,266	100.0%
657 · General Liab./Workers Comp	-	12,000	12,000	-	100.0%
658 · Levy Administration	2,071	4,128	10,000	(5,872)	41.29%
674 · Tennis Court Maint/Repair	351	351	-	351	100.0%
Total 650 · Park	11,755	29,162	52,000	(22,838)	56.08%
Total 635 · Park/Recreation Expenses	16,326	48,616	110,400	(61,784)	44.04%
950 · Capital Outlay					
974 · Other Park Improvements	14,119	30,819	80,000	(49,181)	38.52%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	0.0%
Total 950 · Capital Outlay	14,119	32,142	80,000	(47,858)	40.18%
Total Expense	32,466	89,690	295,000	(205,310)	30.4%
Net Ordinary Income	(32,466)	(80,759)	(18,000)	(62,759)	448.66%
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	-	-	30,500	(30,500)	0.0%
Total 700 · Bond Expense	-	-	30,500	(30,500)	0.0%
Total Other Expense	-	-	30,500	(30,500)	0.0%
Net Other Income	-	-	(30,500)	30,500	0.0%
Net Income	\$ (32,466)	\$ (80,759)	\$ (48,500)	\$ (32,259)	166.51%

**Kensington Police Protection & Community Services District
Waste Management Profit & Loss Budget vs. Actual
September 2023**

	Waste Management Fund				
	Sep 23	Jul - Sep 23	YTD Budget	\$ Under Budget	% of Budget
Ordinary Income/Expense					
Income					
440 · District Activities Revenue					
448a · Franchise Fees Gross	\$ -	\$ -	\$ 120,000	\$ (120,000)	0.0%
Total 440 · District Activities Revenue	-	-	120,000	(120,000)	0.0%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	7,575	10,597	-	10,597	0.0%
Total 460 · Waste Removal Revenue	7,575	10,597	-	10,597	-
Total Income	7,575	10,597	120,000	(109,403)	8.83%
Gross Profit	7,575	10,597	120,000	(109,403)	8.83%
Expense					
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	4,541	4,541	51,400	(46,859)	8.84%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0.0%
753 · Other Waste Management Exp	-	-	3,040	(3,040)	0.0%
Total 750 · Waste Management Expenses	4,541	4,541	122,930	(118,389)	3.69%
Total Expense	4,541	4,541	122,930	(118,389)	3.69%
Net Ordinary Income	3,034	6,055	(2,930)	8,985	-206.66%
Net Income	\$ 3,034	\$ 6,055	\$ (2,930)	\$ 8,985	-206.66%

Kensington Police Protection & Community Services District
Transaction List by Date
September 13, 2023

Type	Date	Num	Name	Memo	Account	Class	Clr	Split	Amount
Bill Pmt -Check	09/13/2023	30198	AFLAC	M1F02 INV# 993922 August billing per	101 · Five Star Checking			210 · Accounts Payable	-925.62
Bill Pmt -Check	09/13/2023	30199	Alameda County Sheriff's Office	Post Supervisory Course (03/20-31/2	101 · Five Star Checking			210 · Accounts Payable	-425.00
Bill Pmt -Check	09/13/2023	30200	Amit H. Nath	Education reimbursement per KPOA	101 · Five Star Checking			210 · Accounts Payable	-2,000.00
Bill Pmt -Check	09/13/2023	30201	AT&T CalNET 3	BAN 9391062077 Stmt 08/03/2023-0	101 · Five Star Checking			210 · Accounts Payable	-924.38
Bill Pmt -Check	09/13/2023	30202	C & J Cleaning Services	August 2023	101 · Five Star Checking			210 · Accounts Payable	-1,150.00
Bill Pmt -Check	09/13/2023	30203	C. L. E. A.	September 2023 Billing	101 · Five Star Checking			210 · Accounts Payable	-189.00
Bill Pmt -Check	09/13/2023	30204	CC County Conversation & Developpr	Franchise fee for July 2023	101 · Five Star Checking			210 · Accounts Payable	-1,294.98
Bill Pmt -Check	09/13/2023	30205	CCC - Sheriff - Forensic Services	INV# KPD-223	101 · Five Star Checking			210 · Accounts Payable	-115.50
Bill Pmt -Check	09/13/2023	30206	CCC Auditor-Controller	LAFCO for FY 2023-24 INV# 2324-00	101 · Five Star Checking			210 · Accounts Payable	-1,455.46
Bill Pmt -Check	09/13/2023	30207	CCC Employment & Human Services	Children's Interview Center FY 22-23	101 · Five Star Checking			210 · Accounts Payable	-500.00
Bill Pmt -Check	09/13/2023	30208	City of El Cerrito	INV# 215322 License fees for July-St	101 · Five Star Checking			210 · Accounts Payable	-2,571.00
Bill Pmt -Check	09/13/2023	30209	Comcast	8155 40 044 0278610	101 · Five Star Checking			210 · Accounts Payable	-196.13
Bill Pmt -Check	09/13/2023	30210	Delta Dental	05-0491200004	101 · Five Star Checking			210 · Accounts Payable	-1,078.01
Bill Pmt -Check	09/13/2023	30211	DMV	Ford 2023 License # 406948V	101 · Five Star Checking			210 · Accounts Payable	-5,720.00
Bill Pmt -Check	09/13/2023	30212	Dunnigan Psychological	INV# 1132 Pre-Employment Psycho	101 · Five Star Checking			210 · Accounts Payable	-600.00
Bill Pmt -Check	09/13/2023	30213	East Bay Regional Communications	INV# 20230246 Services from July 1,	101 · Five Star Checking			210 · Accounts Payable	-9,720.00
Bill Pmt -Check	09/13/2023	30214	EBMUD		101 · Five Star Checking			210 · Accounts Payable	-1,553.62
Bill Pmt -Check	09/13/2023	30215	Eide Bailly LLP	Client # 266131 & 263645	101 · Five Star Checking			210 · Accounts Payable	-19,356.50
Bill Pmt -Check	09/13/2023	30216	Fernando Herrera	August & September invoices	101 · Five Star Checking			210 · Accounts Payable	-16,930.00
Bill Pmt -Check	09/13/2023	30217	Galls Incorporated	3524376	101 · Five Star Checking			210 · Accounts Payable	-214.44
Bill Pmt -Check	09/13/2023	30218	Great America Financial Services	015-1439943-000	101 · Five Star Checking			210 · Accounts Payable	-295.30
Bill Pmt -Check	09/13/2023	30219	Greg Harman	Coverage Period 09/01/23 - 09/30/23	101 · Five Star Checking			210 · Accounts Payable	-329.70
Bill Pmt -Check	09/13/2023	30220	JB Construction	Cabinets installation and two lights re	101 · Five Star Checking			210 · Accounts Payable	-1,040.00
Bill Pmt -Check	09/13/2023	30221	Kensington Community Council	September/Display Advertising for Sc	101 · Five Star Checking			210 · Accounts Payable	-592.00
Bill Pmt -Check	09/13/2023	30222	Lampo Investigations - POLYGRAPH	INV# 2027 Pre-employment Polygrap	101 · Five Star Checking			210 · Accounts Payable	-500.00
Bill Pmt -Check	09/13/2023	30223	Lexipol LLC	Cordico Law Enforcement Wellness /	101 · Five Star Checking			210 · Accounts Payable	-1,999.00
Bill Pmt -Check	09/13/2023	30224	Major Alarm	150046003	101 · Five Star Checking			210 · Accounts Payable	-69.00
Bill Pmt -Check	09/13/2023	30225	Mobile Modular	R1031374	101 · Five Star Checking			210 · Accounts Payable	-11,260.50
Bill Pmt -Check	09/13/2023	30226	Nextiva, Inc.	AC# 3994083 Contract# 2751865	101 · Five Star Checking			210 · Accounts Payable	-1,488.69
Bill Pmt -Check	09/13/2023	30227	Nippon Life Insurance Company of Ai	GJ9600	101 · Five Star Checking			210 · Accounts Payable	-78.00
Bill Pmt -Check	09/13/2023	30228	Occupational Health Centers of Calif	INV 80293349 Law Enforcement Phy	101 · Five Star Checking			210 · Accounts Payable	-1,066.00
Bill Pmt -Check	09/13/2023	30229	Olivero Plumbing Co.	INV 46153 Backflow Testing at 2 Arn	101 · Five Star Checking			210 · Accounts Payable	-175.00
Bill Pmt -Check	09/13/2023	30230	PG&E		101 · Five Star Checking			210 · Accounts Payable	-1,697.67
Bill Pmt -Check	09/13/2023	30231	Precision Arms Gunsmithing and Sup	INV # 209 Adjustment to Patrol cars	101 · Five Star Checking			210 · Accounts Payable	-400.00
Bill Pmt -Check	09/13/2023	30232	Principal Life Insurance	1129864-10001, for September	101 · Five Star Checking			210 · Accounts Payable	-131.60
Bill Pmt -Check	09/13/2023	30233	Renne Public Law Group	Legal services rendered through July	101 · Five Star Checking			210 · Accounts Payable	-1,945.13
Bill Pmt -Check	09/13/2023	30234	Rosa Ruiz	August reimbursement	101 · Five Star Checking			210 · Accounts Payable	-44.30
Bill Pmt -Check	09/13/2023	30235	Rubiconn LLC	September Billing	101 · Five Star Checking			210 · Accounts Payable	-4,482.00
Bill Pmt -Check	09/13/2023	30236	Smart Window Cleaning	Yearly commerical window cleaning	101 · Five Star Checking			210 · Accounts Payable	-1,780.00
Bill Pmt -Check	09/13/2023	30237	Smile Business Products, Inc.	KP01 INV# 1141620	101 · Five Star Checking			210 · Accounts Payable	-174.77
Bill Pmt -Check	09/13/2023	30238	SSD Alarm	Account # A000093 - Alarm services	101 · Five Star Checking			210 · Accounts Payable	-1,087.05
Bill Pmt -Check	09/13/2023	30239	Staples, Inc.	Acct# 1686198LA	101 · Five Star Checking			210 · Accounts Payable	-105.82
Bill Pmt -Check	09/13/2023	30240	Streamline	INV# 4E33FC18-0034	101 · Five Star Checking			210 · Accounts Payable	-249.00
Bill Pmt -Check	09/13/2023	30241	Sun Ridge Systems, Inc	RIMS Software	101 · Five Star Checking			210 · Accounts Payable	-3,200.00
Bill Pmt -Check	09/13/2023	30242	The Ed Jones Co., Inc.	INV# 54112 Lieutenant Cap Piece	101 · Five Star Checking			210 · Accounts Payable	-102.84
Bill Pmt -Check	09/13/2023	30243	TransUnion	813540	101 · Five Star Checking			210 · Accounts Payable	-75.00
Bill Pmt -Check	09/13/2023	30244	UBS	27260	101 · Five Star Checking			210 · Accounts Payable	-557.66
Bill Pmt -Check	09/13/2023	30245	US Bank CCard	4866 9145 5552 5747	101 · Five Star Checking			210 · Accounts Payable	-8,746.35
Bill Pmt -Check	09/13/2023	30246	Verizon Wireless	772287401-00001	101 · Five Star Checking			210 · Accounts Payable	-715.80
Bill Pmt -Check	09/13/2023	30247	Vision Service Plan	00102808	101 · Five Star Checking			210 · Accounts Payable	-226.17
Bill Pmt -Check	09/13/2023	30248	Wex Bank - Chevron	0496-00-526644-0	101 · Five Star Checking			210 · Accounts Payable	-1,033.85
Bill Pmt -Check	09/13/2023	30249	Wex Bank - Exxon	369-677-649-5	101 · Five Star Checking			210 · Accounts Payable	-2,559.05
Bill Pmt -Check	09/13/2023	30250	Amazon	A1297SCF5R73DC	101 · Five Star Checking			210 · Accounts Payable	-844.41
Bill Pmt -Check	09/13/2023	30251	David Aranda	Travel reimbursement	101 · Five Star Checking			210 · Accounts Payable	-3,779.10
Bill Pmt -Check	09/13/2023	30252	Kanchana Borisuthiratana	Travel reimbursement from 08/07/23	101 · Five Star Checking			210 · Accounts Payable	-1,077.21
Bill Pmt -Check	09/13/2023	30253	Nigro & Nigro PC	Interim Fieldwork - June 30, 2023	101 · Five Star Checking			210 · Accounts Payable	-11,000.00
Bill Pmt -Check	09/13/2023	30254	PG&E	5692102339-8	101 · Five Star Checking			210 · Accounts Payable	-303.17
Bill Pmt -Check	09/13/2023	30255	Sarah Gough	Park other expenses	101 · Five Star Checking			210 · Accounts Payable	-79.59
Bill Pmt -Check	09/13/2023	30256	USbancorp	Cust# 1783852	101 · Five Star Checking			210 · Accounts Payable	-1,365.05

Sep 13, 23

Total Paid Amount: -133,575.42

+ PVFT Motors for Ford Vehicle (Wire Transfer) for \$55,810
Total Paid Amount for September 2023 = \$189,385.42

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

October 03, 2023

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

KENSINGTON POLICE PROTECTION AND
COMMUNITY SERVICES DISTRICT
TREASURER-TAX COLLECTOR
625 COURT STREET
FINANCE BUILDING, ROOM 102
MARTINEZ, CA 94553-1281

[Tran Type Definitions](#)

Account Number: 16-07-003

September 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	660,992.03
Total Withdrawal:	0.00	Ending Balance:	660,992.03