

Deposit Summary

8/14/2024 2:14 PM

Kensington Police Protection & Community Services District

Summary of Deposits to 101 · Five Star Checking on 08/14/2024

Chk No.	PmtMethod	Rcd From	Memo	Amount
183444	Check	Contra Costa County Auditor - Contr...	Police fines	244.99
2655580651	Check	Lexis Nexis	Police report	20.00
2671574451	Check	Lexis Nexis	Police report	20.00
2678668151	Check	Lexis Nexis	Police report	20.00
114101210	Check	Metropolitan Reporting Bureau	Police report	20.00
67734698	Check	State of California	Dept of the CA Highway Patrol FY 23...	3,932.40
67809769	Check	State of California	Dept of the CA Highway Patrol	6,259.60
1382	Check	Life & Sprint	Usage of District Park fee (July 1, 202...	900.00
745	Check		Main Hall rental on 081124 from Talia...	1,489.00

Less Cash Back:**Deposit Total:****12,905.99**

Kensington Police Protection & Community Services District
Transaction List by Date
August 15, 2024

Type	Date	Num	Adj	Name	Memo	Account	Class	Clr	Split	Debit	Credit
Aug 15, 24	Bill Pmt -Check	08/15/2024	30769	Advanced Systems Group LLC	C10169	101 · Five Star Checking			210 · Accounts Payable		675.00
	Bill Pmt -Check	08/15/2024	30770	Amazon	A1297SCF5R73DC (for July 2024 bill	101 · Five Star Checking			210 · Accounts Payable		698.77
	Bill Pmt -Check	08/15/2024	30771	AT&T CalINET 3	BAN 9391062077 Stmt 07/03/2024 - I	101 · Five Star Checking			210 · Accounts Payable		927.06
	Bill Pmt -Check	08/15/2024	30772	Axon Enterprise, Inc.	INV# INUS269318	101 · Five Star Checking			210 · Accounts Payable		8,419.60
	Bill Pmt -Check	08/15/2024	30773	C & J Cleaning Services	July 2024	101 · Five Star Checking			210 · Accounts Payable		1,150.00
	Bill Pmt -Check	08/15/2024	30774	CC SDA	Dues for Fiscal Year 2024-2025 - Re	101 · Five Star Checking			210 · Accounts Payable		150.00
	Bill Pmt -Check	08/15/2024	30775	CCC Auditor-Controller	LAFCO for FY 2024-25 INV# 2425-00	101 · Five Star Checking			210 · Accounts Payable		1,547.05
	Bill Pmt -Check	08/15/2024	30776	Data Ticket Inc.	Invoices from June 2024	101 · Five Star Checking			210 · Accounts Payable		104.42
	Bill Pmt -Check	08/15/2024	30777	EBMUD		101 · Five Star Checking			210 · Accounts Payable		1,196.63
	Bill Pmt -Check	08/15/2024	30778	Eide Bailly LLP	Client # 266131	101 · Five Star Checking			210 · Accounts Payable		17,639.54
	Bill Pmt -Check	08/15/2024	30779	ERSIC, LLC	INV# 1005	101 · Five Star Checking			210 · Accounts Payable		2,394.00
	Bill Pmt -Check	08/15/2024	30780	Fernando Herrera	Services rendered in August 2024	101 · Five Star Checking			210 · Accounts Payable		3,610.00
	Bill Pmt -Check	08/15/2024	30781	Ford Motor Credit Company LLC	Acct# 6110501 Ford vehicle 2023	101 · Five Star Checking			210 · Accounts Payable		904.82
	Bill Pmt -Check	08/15/2024	30782	Fremont Ford	RO# 438438	101 · Five Star Checking			210 · Accounts Payable		712.30
	Bill Pmt -Check	08/15/2024	30783	Great America Financial Services	015-1439943-000	101 · Five Star Checking			210 · Accounts Payable		247.57
	Bill Pmt -Check	08/15/2024	30784	Greg Harman	Coverage Period September 2024	101 · Five Star Checking			210 · Accounts Payable		349.40
	Bill Pmt -Check	08/15/2024	30785	InTime Services Inc.	INV# 13025	101 · Five Star Checking			210 · Accounts Payable		10,644.00
	Bill Pmt -Check	08/15/2024	30786	Kanchana Borisuthiratana	Travel reimbursement from 07/24/24	101 · Five Star Checking			210 · Accounts Payable		1,179.25
	Bill Pmt -Check	08/15/2024	30787	Major Alarm	150046003	101 · Five Star Checking			210 · Accounts Payable		69.00
	Bill Pmt -Check	08/15/2024	30788	Mobile Modular	R1031374	101 · Five Star Checking			210 · Accounts Payable		5,651.20
	Bill Pmt -Check	08/15/2024	30789	Nextiva, Inc.	AC# 3994083 Contract# 2751865	101 · Five Star Checking			210 · Accounts Payable		701.48
	Bill Pmt -Check	08/15/2024	30790	Nippon Life Insurance Company of A	GJ9600	101 · Five Star Checking			210 · Accounts Payable		122.40
	Bill Pmt -Check	08/15/2024	30791	PG&E		101 · Five Star Checking			210 · Accounts Payable		1,759.08
	Bill Pmt -Check	08/15/2024	30792	Reworld Solutions, LLC	INV# CI315507	101 · Five Star Checking			210 · Accounts Payable		488.79
	Bill Pmt -Check	08/15/2024	30793	Ridgeline Municipal Strategies, LLC	Fiscal analysis services from 07/01/2	101 · Five Star Checking			210 · Accounts Payable		7,935.00
	Bill Pmt -Check	08/15/2024	30794	Ron DuPratt Ford	INV# 553661	101 · Five Star Checking			210 · Accounts Payable		93.23
	Bill Pmt -Check	08/15/2024	30795	Rosa Ruiz	June 2024 reimbursement	101 · Five Star Checking			210 · Accounts Payable		33.15
	Bill Pmt -Check	08/15/2024	30796	Rubiconn LLC	August 2024 Billing	101 · Five Star Checking			210 · Accounts Payable		4,287.97
	Bill Pmt -Check	08/15/2024	30797	Smile Business Products, Inc.	KP01 INV# 1213730	101 · Five Star Checking			210 · Accounts Payable		103.15
	Bill Pmt -Check	08/15/2024	30798	Streamline	INV# 4E33FC18-0045	101 · Five Star Checking			210 · Accounts Payable		249.00
	Bill Pmt -Check	08/15/2024	30799	TransUnion	813540	101 · Five Star Checking			210 · Accounts Payable		75.00
	Bill Pmt -Check	08/15/2024	30800	UBS	27250	101 · Five Star Checking			210 · Accounts Payable		480.22
	Bill Pmt -Check	08/15/2024	30801	US Bank CCard	4866 9145 5552 5747	101 · Five Star Checking			210 · Accounts Payable		2,798.51
	Bill Pmt -Check	08/15/2024	30802	USBancorp	Cust# 1783852	101 · Five Star Checking			210 · Accounts Payable		4,609.59
	Bill Pmt -Check	08/15/2024	30803	Verizon Wireless	772287401-00001	101 · Five Star Checking			210 · Accounts Payable		845.44
	Bill Pmt -Check	08/15/2024	30804	Walnut Creek Ford	INV 134785	101 · Five Star Checking			210 · Accounts Payable		237.31
	Bill Pmt -Check	08/15/2024	30805	Wex Bank - Chevron	0496-00-526644-0	101 · Five Star Checking			210 · Accounts Payable		913.31
	Bill Pmt -Check	08/15/2024	30806	Wex Bank - Exxon	369-677-649-5	101 · Five Star Checking			210 · Accounts Payable		3,121.36
									Total Paid Amount:		87,123.60

Aug 15, 24

California State Treasurer
Fiona Ma, CPA



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

September 04, 2024

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

KENSINGTON POLICE PROTECTION AND
COMMUNITY SERVICES DISTRICT
INTERIM GENERAL MANAGER/TREASURER
10940 SAN PABLO AVENUE
EL CERRITO, CA 94530

[Tran Type Definitions](#)



Account Number:

August 2024 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	76,980.98
Total Withdrawal:	0.00	Ending Balance:	76,980.98



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**Kensington Police Protection and Communi
ty Services District
10940 San Pablo Avenue
El Cerrito, CA 94530**

California CLASS

California CLASS

Average Monthly Yield: 5.4075%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0136-0001	KCC Capital	31,007.03	0.00	0.00	142.02	1,103.57	31,016.19	31,149.05
CA-01-0136-0002	KPPCSD	2,309,140.07	0.00	250,000.00	9,949.04	66,814.96	2,172,685.17	2,069,089.11
TOTAL		2,340,147.10	0.00	250,000.00	10,091.06	67,918.53	2,203,701.36	2,100,238.16



KCC Capital

Account Summary

Average Monthly Yield: 5.4075%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	31,007.03	0.00	0.00	142.02	1,103.57	31,016.19	31,149.05

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
08/01/2024	Beginning Balance			31,007.03	
08/31/2024	Income Dividend Reinvestment	142.02			
08/31/2024	Ending Balance			31,149.05	



KPPCSD

Account Summary

Average Monthly Yield: 5.4075%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	2,309,140.07	0.00	250,000.00	9,949.04	66,814.96	2,172,685.17	2,069,089.11

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
08/01/2024	Beginning Balance			2,309,140.07	
08/15/2024	Withdrawal		250,000.00		5940
08/31/2024	Income Dividend Reinvestment	9,949.04			
08/31/2024	Ending Balance			2,069,089.11	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
08/01/2024	0.000148625	5.4391%
08/02/2024	0.000444450	5.4223%
08/03/2024	0.000000000	5.4223%
08/04/2024	0.000000000	5.4223%
08/05/2024	0.000148076	5.4196%
08/06/2024	0.000147560	5.4007%
08/07/2024	0.000147737	5.4072%
08/08/2024	0.000147635	5.4035%
08/09/2024	0.000443301	5.4083%
08/10/2024	0.000000000	5.4083%
08/11/2024	0.000000000	5.4083%
08/12/2024	0.000147885	5.4126%
08/13/2024	0.000147864	5.4118%
08/14/2024	0.000147863	5.4118%
08/15/2024	0.000147738	5.4072%
08/16/2024	0.000443610	5.4120%
08/17/2024	0.000000000	5.4120%
08/18/2024	0.000000000	5.4120%
08/19/2024	0.000147418	5.3955%
08/20/2024	0.000147406	5.3951%
08/21/2024	0.000147372	5.3938%
08/22/2024	0.000147213	5.3880%
08/23/2024	0.000441900	5.3912%
08/24/2024	0.000000000	5.3912%
08/25/2024	0.000000000	5.3912%
08/26/2024	0.000147594	5.4019%
08/27/2024	0.000147791	5.4092%
08/28/2024	0.000147944	5.4148%
08/29/2024	0.000147949	5.4119%
08/30/2024	0.000295278	5.4036%
08/31/2024	0.000000000	5.4036%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT



**MONTHLY FINANCIALS
FOR THE PERIOD JULY 1, 2024 THROUGH JULY 31, 2024**



Kensington Police Protection and Community Services District

Balance Sheet (Unaudited)

As of July 31, 2024

1	ASSETS		
2	Current Assets		
3	Checking/Savings		
4	100 Petty Cash	\$	100
5	101 Five Star Checking		65,672
6	103 Five Star Saving		152,909
7	104 CLASS - KCC Capital		31,007
8	105 CLASS - KPPCSD		2,309,140
9	110 CCC Cash Accts		-
10	130 County Bond Accts		-
11	116 PB Admin-Cash		84,128
12	132 PB Admin-Inv		-
13	139 LAIF-District		76,981
14	Total Checking/Savings		<u>2,702,176</u>
15	Accounts Receivable		102,935
16	153 Prepaid Expenses		<u>135,308</u>
17	Total Current Assets		2,940,419
18	Fixed Assets		5,351,983
19	Other Assets		
20	190 Deferred Outflows - OPEB		694,408
21	191 Deferred Outflows - Pension		<u>3,157,152</u>
22	Total Other Assets		<u>3,851,560</u>
23	TOTAL ASSETS		<u><u>12,143,962</u></u>
24	LIABILITIES & FUND BALANCE		
25	LIABILITIES		
26	Current Liabilities		
27	210 Accounts Payable		200,065
28	Credit Cards		10,703
29	Payroll Liabilities		<u>1,019</u>
30	Total Current Liabilities		211,787
31	Long Term Liabilities		
32	240 2020 Pension Obligation Bond		3,902,000
33	265 Compensated Absence/Vac Buyback		119,360
34	290 Community Center Loan		136,621
35	293 Vehicle Capital Lease		95,297
36	295 Net OPEB Liability		(138,185)
37	296 Net Pension Liability		738,199
38	297 Deferred Inflows - OPEB		340,223
39	298 Deferred Inflows - Pension		<u>1,861,343</u>
40	Total Long Term Liabilities		<u>7,054,859</u>
41	TOTAL LIABILITIES		<u>7,266,646</u>
42	FUND BALANCE		<u>4,877,316</u>
43	TOTAL LIABILITIES & FUND BALANCE	\$	<u><u>12,143,962</u></u>



Kensington Police Protection and Community Services District Budget to Actual

All Funds (Unaudited)

For the Period July 1, 2024 through July 31, 2024

Line	Account	Title	July 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (8.33%)	\$ Variance
1	REVENUE						
2	401	Levy Tax - Co. Prop. 1%	\$ -	\$ -	\$ 2,522,000	0%	\$ (2,522,000)
3	402	Special Tax-Police	-	-	685,500	0%	(685,500)
4	404	Measure G Supplemental Tax	-	-	700,000	0%	(700,000)
5	410	Police Fees/Service Charges	1,014	1,014	6,000	17%	(4,986)
6	414	POST Reimbursement	-	-	10,000	0%	(10,000)
7	415	SLESF	-	-	-	N/A	-
8	Total 400 Property Tax Revenue		1,014	1,014	3,923,500	0%	(3,922,486)
9	424	Special Tax-L&L Parks	-	-	47,000	0%	(47,000)
10	427	Community Center Revenue	5,842	5,842	30,000	19%	(24,158)
11	438	Tennis Court Revenue	-	-	-	N/A	-
12	Total 420 Park/Rec Activities Revenue		5,842	5,842	77,000	8%	(71,158)
13	422	Other PD Grants	-	-	-	N/A	-
14	440	District Activities Revenue	-	-	-	N/A	-
15	448a	Franchise Fees	-	-	120,000	0%	(120,000)
16	456	Interest	11,517	11,517	32,000	36%	(20,483)
17	458	Other District Rev - Allocation	5,248	5,248	31,000	17%	(25,753)
18	Total 440 District Activities Revenue		16,765	16,765	183,000	9%	(166,235)
19	460	Waste Removal Revenue	-	-	-	N/A	-
20	461	Waste Removal Franchise Fee	-	-	-	N/A	-
21	Total 460 Waste Removal Revenue		-	-	-	0%	-
22	470	KCC Reserves	-	-	-	N/A	-
23	471	KCC Annual Fees	-	-	29,000	0%	(29,000)
24	480	Rental Revenue	2,439	2,439	-	N/A	2,439
25	481	Waste Management Grant	75,000	75,000	75,000	100%	-
26	TOTAL REVENUE		101,059	101,059	4,287,500	2%	(4,186,441)
27	EXPENSES						
28	502.1	Officers Salary	50,240	50,240	1,230,532	4%	(1,180,292)
29	503.1	Holiday Pay	1,800	1,800	46,000	4%	(44,200)
30	503.2	Incentive Pay- Education	530	530	15,000	4%	(14,470)
31	503.3	Incentive Pay- POST Certificate	1,218	1,218	26,852	5%	(25,634)
32	503.4	Incentive Pay-Longevity Pay	402	402	-	N/A	402
33	502	Officers Salaries - Other	-	-	-	N/A	-
34	Total 502 Officers Salaries		54,191	54,191	1,318,384	4%	(1,264,193)
35	506	Overtime	1,345	1,345	50,000	3%	(48,655)
36	508	Salary - Non-Sworn	-	-	-	N/A	-
37	509	Hiring Bonus	-	-	12,000	0%	(12,000)
38	512	Employee Wellness Account	-	-	-	N/A	-
39	516	Uniform Allowance	400	400	12,000	3%	(11,600)
40	521-A	Medical/Vision/Dental-Active	36,634	36,634	265,243	14%	(228,609)
41	521-R	Medical/Vision/Dental-Retired	19,808	19,808	145,445	14%	(125,637)
42	522	Officer Life Insurance	939	939	6,000	16%	(5,061)
43	523	Medicare	787	787	19,000	4%	(18,213)
44	524	Social Security / Medicare	-	-	-	N/A	-
45	527	CalPERS District Share	61,285	61,285	280,227	22%	(218,942)
46	529	Pension Obligation Bond Payment	75,114	75,114	330,900	23%	(255,787)
47	530	Workers Compensation	45,000	45,000	45,000	100%	-
48	Total 500 Police Salary and Benefit Exp		241,311	241,311	1,165,815	21%	(924,504)



Kensington Police Protection and Community Services District

Budget to Actual

All Funds (Unaudited)

For the Period July 1, 2024 through July 31, 2024

Line	Account	Title	July 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (8.33%)	\$ Variance
49	520	In Lieu Health Expense	-	-	-	N/A	-
50	550	Police Operating Expenses	-	-	-	N/A	-
51	519	Axon - Body Cam/Tasers/Storage	-	-	25,000	0%	(25,000)
52	552	Office Supplies and Expenses	2,253	2,253	5,000	45%	(2,747)
53	553	Police Uniforms, Eqpmnt, & Duty	882	882	15,000	6%	(14,118)
54	554	Traffic Safety/Equipment	972	972	8,000	12%	(7,028)
55	561	Fleet Maintenance, Fuel, Toll,	263	263	53,000	0%	(52,737)
56	563	Vehicle Lease	10,124	10,124	50,000	20%	(39,876)
57	564	Cal-ID, ARIES, SunRidge, LEFTA	136,235	136,235	170,000	80%	(33,765)
58	566	Radio Maintenance	10,488	10,488	12,000	87%	(1,512)
59	567	Building Alarm, Fire, Security	-	-	5,000	0%	(5,000)
60	568	Evidence, Investigation, Forensics	-	-	8,000	0%	(8,000)
61	570	Training and Travel Exp	-	-	30,000	0%	(30,000)
62	571	Records, PRA, and Redaction Software	-	-	8,000	0%	(8,000)
63	572.1	Consulting - Bckgrnd/hiring/rec	2,552	2,552	70,000	4%	(67,449)
64	572	Recruiting, Hiring, and Background - Other	5,184	5,184	5,000	104%	184
65	574	Reserve Program	-	-	3,000	0%	(3,000)
66	575	Community Safety Cameras	-	-	15,000	0%	(15,000)
67	576	Law, Subscriptions, and Members	20	20	3,000	1%	(2,980)
68	580	PG&E, EBMUD, and Phone	2,150	2,150	35,000	6%	(32,850)
69	581	Building Repairs and Maintenanc	-	-	5,000	0%	(5,000)
70	587	Rubicon IT Contract	13,512	13,512	50,000	27%	(36,488)
71	588	Police Fleet Cellular Contract	-	-	10,000	0%	(10,000)
72	591	General Liability Insurance	-	-	65,000	0%	(65,000)
73	592	Website Social Media Contracts	-	-	7,500	0%	(7,500)
74	593	Volunteer Programs	-	-	2,000	0%	(2,000)
75	594	Police & Community Events	278	278	4,000	7%	(3,722)
76	595	Legal & Lexipol	2,573	2,573	15,000	17%	(12,427)
77	597	Police Bldg. Lease	11,302	11,302	88,000	13%	(76,698)
78	597.3	Janitorial	106	106	12,000	1%	(11,894)
79	599	Police Taxes Administration	-	-	5,000	0%	(5,000)
80	Total 550	Police Operating Expenses	198,895	198,895	783,500	25%	(584,605)
81	601	Park & Rec Administrator	2,918	2,918	21,000	14%	(18,083)
82	602	Custodial/Cleaning Services	-	-	43,000	0%	(43,000)
83	623	Social Security/Medicare - Dist	-	-	4,896	0%	(4,896)
84	Total 600	Park/Rec Sal & Ben	2,918	2,918	68,896	4%	(65,979)
85	641	General Maintenance	16	16	25,000	0%	(24,984)
86	642	Utilities-Community Center	722	722	25,000	3%	(24,278)
87	643	Janitorial Supplies	480	480	2,500	19%	(2,020)
88	644	Landscaping	2,775	2,775	34,000	8%	(31,225)
89	645	General Liab./Workers Comp	3,000	3,000	3,000	100%	-
90	646	Community Center Repairs	-	-	4,000	0%	(4,000)
91	647	Legal/Consulting	-	-	5,000	0%	(5,000)
92	640	Community Center Expenses - Other	2,950	2,950	-	N/A	2,950
93	Total 640	Community Center Expenses	9,943	9,943	98,500	10%	(88,557)



Kensington Police Protection and Community Services District Budget to Actual

All Funds (Unaudited)

For the Period July 1, 2024 through July 31, 2024

Line	Account	Title	July 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (8.33%)	\$ Variance
94	650	Park	-	-	-	N/A	-
95	651	General Maintenance	895	895	-	N/A	895
96	652	Repairs	140	140	-	N/A	140
97	656	Utilities	1,865	1,865	-	N/A	1,865
98	657	General Liab/Workers Comp	-	-	15,000	0%	(15,000)
99	658	Levy Administration	2,071	2,071	7,500	28%	(5,429)
100	659	Other Park Expenses	-	-	1,000	0%	(1,000)
101	674	Tennis Court Maint/Repair	-	-	1,000	0%	(1,000)
102	Total 650 Park		4,972	4,972	24,500	20%	(19,528)
103	Total 635 Park/Recreation Expenses		14,914	14,914	123,000	12%	(108,086)
104	751	Waste Removal Franchise Fee Exp	-	-	51,000	0%	(51,000)
105	752	Waste Management Program Admin	-	-	31,000	0%	(31,000)
106	753	Other Waste Management Exp	-	-	5,000	0%	(5,000)
107	754	Consulting/Legal (Waste Mgmt)	-	-	40,000	0%	(40,000)
108	799	Waste Mgmt Grant Exp	-	-	75,000	0%	(75,000)
109	Total 750 Waste Managment Expenses		-	-	202,000	0%	(202,000)
110	807	Salaries	10,671	10,671	273,000	4%	(262,329)
111	808	Payroll Taxes	1,037	1,037	19,278	5%	(18,241)
112	815	Admin Communications	924	924	9,500	10%	(8,576)
113	816	Office Supplies	308	308	3,000	10%	(2,692)
114	817	Postage	20	20	2,500	1%	(2,480)
115	818	Mileage Reimbursement	-	-	1,000	0%	(1,000)
116	819	Dues/Subscriptions	4,654	4,654	18,000	26%	(13,346)
117	820	Copier Contract	454	454	3,500	13%	(3,046)
118	825	Board Continuing Ed/Conferences	-	-	6,000	0%	(6,000)
119	830	Legal (District/Personnel)	-	-	35,000	0%	(35,000)
120	831	Training and Travel Admin	-	-	15,000	0%	(15,000)
121	835	Consulting	-	-	100,000	0%	(100,000)
122	840	Accounting/Audit	25,640	25,640	160,000	16%	(134,360)
123	850	Insurance	-	-	55,000	0%	(55,000)
124	851	Workers Compensation	4,395	4,395	3,000	147%	1,395
125	860	Election	-	-	8,000	0%	(8,000)
126	861	LAFCO	1,547	1,547	2,000	77%	(453)
127	870	County Expenditures	-	-	25,000	0%	(25,000)
128	898	Other Expenses	60	60	5,000	1%	(4,940)
129	Total 800 District Expenses		49,710	49,710	743,778	7%	(694,068)
130	997	Payroll Expense	10,931	10,931	15,000	73%	(4,069)
131	700	Bond Expense	-	-	-	N/A	-
132	975	Community Center Loan Repayment	-	-	-	N/A	-
133	Total Other Expenses		10,931	10,931	15,000	73%	(4,069)
134	TOTAL EXPENSES		572,869	572,869	4,420,373	13%	(3,847,504)
135	NET REVENUE / (EXPENSES)		\$ (471,810)	\$ (471,810)	\$ (132,873)	355%	\$ (338,937)



Kensington Police Protection and Community Services District Budget to Actual

General Fund (Unaudited)

For the Period July 1, 2024 through July 31, 2024

Line	Account	Title	July 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (8.33%)	\$ Variance
1	REVENUE						
2	401	Levy Tax - Co. Prop. 1%	\$ -	\$ -	\$ 2,522,000	0%	\$ (2,522,000)
3		Total 400 Property Tax Revenue	-	-	2,522,000	0%	(2,522,000)
4	456	Interest	11,517	11,517	30,000	38%	(18,483)
5	458	Other District Rev - Allocation	5,248	5,248	31,000	17%	(25,753)
6		Total 440 District Activites Revenue	16,765	16,765	61,000	27%	(44,235)
7	480	Rental Revenue	2,439	2,439	-	N/A	2,439
8	TOTAL REVENUE		19,203	19,203	2,583,000	1%	(2,563,797)
9	EXPENSES						
10	807	Salaries	10,671	10,671	273,000	4%	(262,329)
11	808	Payroll Taxes	1,037	1,037	19,278	5%	(18,241)
12	815	Admin Communications	924	924	9,500	10%	(8,576)
13	816	Office Supplies	308	308	3,000	10%	(2,692)
14	817	Postage	20	20	2,500	1%	(2,480)
15	818	Mileage Reimbursement	-	-	1,000	0%	(1,000)
16	819	Dues/Subscriptions	4,654	4,654	18,000	26%	(13,346)
17	820	Copier Contract	454	454	3,500	13%	(3,046)
18	825	Board Continuing Ed/Conferences	-	-	6,000	0%	(6,000)
19	830	Legal (District/Personnel)	-	-	35,000	0%	(35,000)
20	831	Training and Travel Admin	-	-	15,000	0%	(15,000)
21	835	Consulting	-	-	100,000	0%	(100,000)
22	840	Accounting/Audit	25,640	25,640	160,000	16%	(134,360)
23	850	Insurance	-	-	55,000	0%	(55,000)
24	851	Workers Compensation	4,395	4,395	3,000	147%	1,395
25	860	Election	-	-	8,000	0%	(8,000)
26	861	LAFCO	1,547	1,547	2,000	77%	(453)
27	870	County Expenditures	-	-	25,000	0%	(25,000)
28	898	Other Expenses	60	60	5,000	1%	(4,940)
29	997	Payroll Expense	10,931	10,931	15,000	73%	(4,069)
30	TOTAL EXPENSES		60,641	60,641	758,778	8%	(698,137)
31	NET REVENUE / (EXPENSES)		\$ (41,438)	\$ (41,438)	\$ 1,824,222	-2%	\$ (1,865,660)



Kensington Police Protection and Community Services District

Budget to Actual

Police Fund (Unaudited)

For the Period July 1, 2024 through July 31, 2024

Line	Account	Title	July 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (8.33%)	\$ Variance
1	REVENUE						
2	402	Special Tax-Police	\$ -	\$ -	\$ 685,500	0%	\$ (685,500)
3	404	Measure G Supplemental Tax	-	-	700,000	0%	(700,000)
4	410	Police Fees/Service Charges	1,014	1,014	6,000	17%	(4,986)
5	414	POST Reimbursement	-	-	10,000	0%	(10,000)
6	415	SLESF	-	-	200,000	0%	(200,000)
7	Total 400 Property Tax Revenue		<u>1,014</u>	<u>1,014</u>	<u>1,601,500</u>	<u>0%</u>	<u>(1,600,486)</u>
8	TOTAL REVENUE		1,014	1,014	1,601,500	0%	(1,600,486)
9	EXPENSES						
10	502.1	Officers Salary	50,240	50,240	1,230,532	4%	(1,180,292)
11	503.1	Holiday Pay	1,800	1,800	46,000	4%	(44,200)
12	503.2	Incentive Pay- Education	530	530	15,000	4%	(14,470)
13	503.3	Incentive Pay- POST Certificate	1,218	1,218	26,852	5%	(25,634)
14	503.4	Incentive Pay-Longevity Pay	402	402	-	N/A	402
15	Total 502 Officers Salaries		<u>54,191</u>	<u>54,191</u>	<u>1,318,384</u>	<u>4%</u>	<u>(1,264,193)</u>
16	506	Overtime	1,345	1,345	50,000	3%	(48,655)
17	509	Hiring Bonus	-	-	12,000	0%	(12,000)
18	516	Uniform Allowance	400	400	12,000	3%	(11,600)
19	521-A	Medical/Vision/Dental-Active	36,634	36,634	265,243	14%	(228,609)
20	521-R	Medical/Vision/Dental-Retired	19,808	19,808	145,445	14%	(125,637)
21	522	Officer Life Insurance	939	939	6,000	16%	(5,061)
22	523	Medicare	787	787	19,000	4%	(18,213)
23	527	CalPERS District Share	61,285	61,285	280,227	22%	(218,942)
24	529	Pension Obligation Bond Payment	-	-	330,900	0%	(330,900)
25	530	Workers Compensation	45,000	45,000	45,000	100%	-
26	Total 500 Police Salary and Benefit Exp		<u>166,197</u>	<u>166,197</u>	<u>1,165,815</u>	<u>14%</u>	<u>(999,618)</u>
27	519	Axon - Body Cam/Tasers/Storage	-	-	25,000	0%	(25,000)
28	552	Office Supplies and Expenses	2,253	2,253	5,000	45%	(2,747)
29	553	Police Uniforms, Eqpmt, & Duty	882	882	15,000	6%	(14,118)
30	554	Traffic Safety/Equipment	972	972	8,000	12%	(7,028)
31	561	Fleet Maintenance, Fuel, Toll,	263	263	53,000	0%	(52,737)
32	563	Vehicle Lease	10,124	10,124	50,000	20%	(39,876)
33	564	Cal-ID, ARIES, SunRidge, LEFTA	136,235	136,235	170,000	80%	(33,765)
34	566	Radio Maintenance	10,488	10,488	12,000	87%	(1,512)
35	567	Building Alarm, Fire, Security	-	-	5,000	0%	(5,000)
36	568	Evidence, Investigation, Forens	-	-	8,000	0%	(8,000)
37	570	Training and Travel Exp	-	-	30,000	0%	(30,000)
38	571	Records, PRA, and Redaction Software	-	-	8,000	0%	(8,000)
39	572.1	Consulting - Bckgrnd/hiring/rec	2,552	2,552	70,000	4%	(67,449)
40	572	Recruiting, Hiring, and Background - Other	5,184	5,184	5,000	104%	184
41	574	Reserve Program	-	-	3,000	0%	(3,000)
42	575	Community Safety Cameras	-	-	15,000	0%	(15,000)
43	576	Law, Subscriptions, and Members	20	20	3,000	1%	(2,980)
44	580	PG&E, EBMUD, and Phone	2,150	2,150	35,000	6%	(32,850)
45	581	Building Repairs and Maintenanc	-	-	5,000	0%	(5,000)
46	587	Rubicon IT Contract	13,512	13,512	50,000	27%	(36,488)
47	588	Police Fleet Cellular Contract	-	-	10,000	0%	(10,000)
48	591	General Liability Insurance	-	-	65,000	0%	(65,000)
49	592	Website Social Media Contracts	-	-	7,500	0%	(7,500)
50	593	Volunteer Programs	-	-	2,000	0%	(2,000)
51	594	Police & Community Events	278	278	4,000	7%	(3,722)
52	595	Legal & Lexipol	2,573	2,573	15,000	17%	(12,427)
53	597	Police Bldg. Lease	11,302	11,302	88,000	13%	(76,698)
54	597.3	Janitorial	106	106	12,000	1%	(11,894)
55	599	Police Taxes Administration	-	-	5,000	0%	(5,000)
56	Total 550 Police Operating Expenses		<u>198,895</u>	<u>198,895</u>	<u>783,500</u>	<u>25%</u>	<u>(584,605)</u>
57	TOTAL EXPENSES		419,283	419,283	3,267,699	13%	(2,848,416)
58	NET REVENUE / (EXPENSES)		\$ (418,269)	\$ (418,269)	\$ (1,666,199)	25%	\$ 1,247,930



Kensington Police Protection and Community Services District

Budget to Actual

Parks Fund (Unaudited)

For the Period July 1, 2024 through July 31, 2024

Line	Account	Title	July 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (8.33%)	\$ Variance
1	REVENUE						
2	424	Special Tax-L&L Parks	\$ -	\$ -	\$ 47,000	0%	\$ (47,000)
3	427	Community Center Revenue	5,842	5,842	30,000	19%	(24,158)
4	438	Tennis Court Revenue	214	214	2,000	11%	(1,786)
5	Total 420 Park/Rec Activities Revenue		6,056	6,056	79,000	8%	(72,944)
6	471	KCC Annual Fees	-	-	29,000	0%	(29,000)
7	TOTAL REVENUE		6,056	6,056	108,000	6%	(101,944)
8	EXPENSES						
9	601	Park & Rec Administrator	2,918	2,918	21,000	14%	(18,083)
10	602	Janitor Salary	-	-	43,000	0%	(43,000)
11	623	Social Security/Medicare - District	-	-	4,896	0%	(4,896)
12	Total 600 Park/Rec Sal & Ben		2,918	2,918	68,896	4%	(65,979)
13	641	General Maintenance	16	16	25,000	0%	(24,984)
14	642	Utilities-Community Center	722	722	25,000	3%	(24,278)
15	643	Janitorial Supplies	480	480	2,500	19%	(2,020)
16	644	Landscaping	2,775	2,775	34,000	8%	(31,225)
17	645	General Liab./Workers Comp	3,000	3,000	3,000	100%	-
18	646	Community Center Repairs	-	-	4,000	0%	(4,000)
19	647	Legal/Consulting	-	-	5,000	0%	(5,000)
20	640	Community Center Expenses - Other	2,950	2,950	-	N/A	2,950
21	Total 640 Community Center Expenses		9,943	9,943	98,500	10%	(88,557)
22	651	General Maintenance	895	895	-	N/A	895
23	652	Repairs	140	140	-	N/A	140
24	656	Utilities	1,865	1,865	-	N/A	1,865
25	657	General Liab/Workers Comp	-	-	15,000	0%	(15,000)
26	658	Levy Administration	2,071	2,071	7,500	28%	(5,429)
27	659	Other Park Expenses	-	-	1,000	0%	(1,000)
28	674	Tennis Court Maint/Repair	-	-	1,000	0%	(1,000)
29	Total 650 Park		4,972	4,972	24,500	20%	(19,528)
30	700	Bond Expense	-	-	-	N/A	-
31	975	Community Center Loan Repayment	-	-	30,500	0%	(30,500)
32	Total Other Expenses		-	-	30,500	0%	(30,500)
33	TOTAL EXPENSES		17,832	17,832	222,396	8%	(204,564)
34	NET REVENUE / (EXPENSES)		\$ (11,776)	\$ (11,776)	\$ (114,396)	10%	\$ 102,620



Kensington Police Protection and Community Services District Budget to Actual

**Waste Management Fund (Unaudited)
For the Period July 1, 2024 through July 31, 2024**

Line	Account	Title	July 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (8.33%)	\$ Variance
1	REVENUE						
2	448a	Franchise Fees	\$ -	\$ -	\$ 120,000	0%	\$ (120,000)
3	456	Interest	-	-	2,000	0%	(2,000)
4	Total 440 District Activities Revenue		-	-	122,000	0%	(122,000)
5	481	Waste Management Grant	75,000	75,000	75,000	100%	-
6	TOTAL REVENUE		75,000	75,000	197,000	38%	(122,000)
7	EXPENSES						
8	751	Waste Removal Franchise Fee Exp	-	-	51,000	0%	(51,000)
9	752	Waste Management Program Admin	-	-	31,000	0%	(31,000)
10	753	Other Waste Management Exp	-	-	5,000	0%	(5,000)
11	754	Consulting/Legal (Waste Mgmt)	-	-	40,000	0%	(40,000)
12	799	Waste Mgmt Grant Exp	-	-	75,000	0%	(75,000)
13	Total 750 Waste Managment Expenses		-	-	202,000	0%	(202,000)
14	TOTAL EXPENSES		-	-	202,000	0%	(202,000)
15	NET REVENUE / (EXPENSES)		\$ 75,000	\$ 75,000	\$ (5,000)	-1500%	\$ 80,000

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT



**MONTHLY FINANCIALS
FOR THE PERIOD JULY 1, 2024 THROUGH AUGUST 31, 2024**



Kensington Police Protection and Community Services District

Balance Sheet (Unaudited)

As of August 31, 2024

1	ASSETS		
2	Current Assets		
3	Checking/Savings		
4	100 Petty Cash	\$	100
5	101 Five Star Checking		182,803
6	103 Five Star Saving		53,294
7	104 CLASS - KCC Capital		31,149
8	105 CLASS - KPPCSD		2,069,089
9	110 CCC Cash Accts		-
10	130 County Bond Accts		-
11	116 PB Admin-Cash		84,128
12	132 PB Admin-Inv		-
13	139 LAIF-District		76,981
14	Total Checking/Savings		<u>2,479,783</u>
15	Accounts Receivable		92,743
16	153 Prepaid Expenses		<u>135,308</u>
17	Total Current Assets		<u>2,707,834</u>
18	Fixed Assets		5,351,983
19	Other Assets		
20	190 Deferred Outflows - OPEB		694,408
21	191 Deferred Outflows - Pension		<u>3,157,152</u>
22	Total Other Assets		<u>3,851,560</u>
23	TOTAL ASSETS		<u><u>11,911,377</u></u>
24	LIABILITIES & FUND BALANCE		
25	LIABILITIES		
26	Current Liabilities		
27	210 Accounts Payable		231,875
28	Credit Cards		8,755
29	Payroll Liabilities		<u>2,494</u>
30	Total Current Liabilities		243,124
31	Long Term Liabilities		
32	240 2020 Pension Obligation Bond		3,902,000
33	265 Compensated Absence/Vac Buyback		119,360
34	290 Community Center Loan		136,621
35	293 Vehicle Capital Lease		95,297
36	295 Net OPEB Liability		(138,185)
37	296 Net Pension Liability		738,199
38	297 Deferred Inflows - OPEB		340,223
39	298 Deferred Inflows - Pension		<u>1,861,343</u>
40	Total Long Term Liabilities		<u>7,054,859</u>
41	TOTAL LIABILITIES		<u>7,297,983</u>
42	FUND BALANCE		<u>4,613,394</u>
43	TOTAL LIABILITIES & FUND BALANCE	\$	<u><u>11,911,377</u></u>



Kensington Police Protection and Community Services District

Budget to Actual

All Funds (Unaudited)

For the Period July 1, 2024 through August 31, 2024

Line	Account	Title	August 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (16.66%)	\$ Variance
1	REVENUE						
2	401	Levy Tax - Co. Prop. 1%	\$ -	\$ -	\$ 2,522,000	0%	\$ (2,522,000)
3	402	Special Tax-Police	-	-	685,500	0%	(685,500)
4	404	Measure G Supplemental Tax	-	-	700,000	0%	(700,000)
5	410	Police Fees/Service Charges	1,200	2,214	6,000	37%	(3,786)
6	414	POST Reimbursement	-	-	10,000	0%	(10,000)
7	415	SLESF	-	-	200,000	0%	(200,000)
8	Total 400 Property Tax Revenue		1,200	2,214	4,123,500	0%	(4,121,286)
9	424	Special Tax-L&L Parks	-	-	47,000	0%	(47,000)
10	427	Community Center Revenue	2,897	8,739	30,000	29%	(21,261)
11	438	Tennis Court Revenue	412	626	2,000	31%	(1,374)
12	439	Other Community Center Revenue	900	900	-	N/A	900
13	Total 420 Park/Rec Activities Revenue		3,309	9,365	79,000	12%	(69,635)
14	422	Other PD Grants	-	-	-	N/A	-
15	440	District Activities Revenue	-	-	-	N/A	-
16	448a	Franchise Fees	-	-	120,000	0%	(120,000)
17	456	Interest	10,476	21,993	32,000	69%	(10,007)
18	458	Other District Rev - Allocation	-	5,248	31,000	17%	(25,753)
19	Total 440 District Activities Revenue		10,476	27,240	183,000	15%	(155,760)
20	460	Waste Removal Revenue	-	-	-	N/A	-
21	461	Waste Removal Franchise Fee	-	-	-	N/A	-
22	Total 460 Waste Removal Revenue		-	-	-	0%	-
23	470	KCC Reserves	-	-	-	N/A	-
24	471	KCC Annual Fees	-	-	29,000	0%	(29,000)
25	480	Rental Revenue	-	2,439	-	N/A	2,439
26	481	Waste Management Grant	-	75,000	75,000	100%	-
27	TOTAL REVENUE		15,885	117,158	4,489,500	3%	(4,372,342)
28	EXPENSES						
29	502.1	Officers Salary	98,280	148,520	1,230,532	12%	(1,082,012)
30	503.1	Holiday Pay	4,190	5,990	46,000	13%	(40,010)
31	503.2	Incentive Pay- Education	1,061	1,591	15,000	11%	(13,409)
32	503.3	Incentive Pay- POST Certificate	2,436	3,655	26,852	14%	(23,197)
33	503.4	Incentive Pay-Longevity Pay	804	1,206	-	N/A	1,206
34	502	Officers Salaries - Other	-	-	-	N/A	-
35	Total 502 Officers Salaries		106,771	160,962	1,318,384	12%	(1,157,422)
36	506	Overtime	8,413	9,758	50,000	20%	(40,242)
37	508	Salary - Non-Sworn	-	-	-	N/A	-
38	509	Hiring Bonus	2,000	2,000	12,000	17%	(10,000)
39	512	Employee Wellness Account	-	-	-	N/A	-
40	516	Uniform Allowance	900	1,300	12,000	11%	(10,700)
41	521-A	Medical/Vision/Dental-Active	(2,699)	33,934	265,243	13%	(231,309)
42	521-R	Medical/Vision/Dental-Retired	-	19,808	145,445	14%	(125,637)
43	522	Officer Life Insurance	310	1,249	6,000	21%	(4,751)
44	523	Medicare	1,671	2,458	19,000	13%	(16,542)
45	524	Social Security / Medicare	-	-	-	N/A	-
46	527	CalPERS District Share	18,743	80,028	280,227	29%	(200,199)
47	529	Pension Obligation Bond Payment	-	-	330,900	0%	(330,900)
48	530	Workers Compensation	-	45,000	45,000	100%	-
49	Total 500 Police Salary and Benefit Exp		136,110	356,498	2,484,199	14%	(2,127,701)



Kensington Police Protection and Community Services District

Budget to Actual

All Funds (Unaudited)

For the Period July 1, 2024 through August 31, 2024

Line	Account	Title	August 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (16.66%)	\$ Variance
50	520	In Lieu Health Expense	500	500	-	N/A	500
51	550	Police Operating Expenses	-	-	-	N/A	-
52	519	Axon - Body Cam/Tasers/Storage	8,420	8,420	25,000	34%	(16,580)
53	552	Office Supplies and Expenses	78	2,331	5,000	47%	(2,669)
54	553	Police Uniforms, Eqpmt, & Duty	979	1,861	15,000	12%	(13,139)
55	554	Traffic Safety/Equipment	70	1,042	8,000	13%	(6,958)
56	561	Fleet Maintenance, Fuel, Toll,	1,110	1,372	53,000	3%	(51,628)
57	562	Vehicle Operation	4,035	4,035	-	N/A	4,035
58	563	Vehicle Lease	5,514	15,638	50,000	31%	(34,362)
59	564	Cal-ID, ARIES, SunRidge, LEFTA	-	136,235	170,000	80%	(33,765)
60	566	Radio Maintenance	-	10,488	12,000	87%	(1,512)
61	567	Building Alarm, Fire, Security	-	-	5,000	0%	(5,000)
62	568	Evidence, Investigation, Forensics	656	656	8,000	8%	(7,344)
63	570	Training and Travel Exp	-	-	30,000	0%	(30,000)
64	571	Records, PRA, and Redaction Software	75	75	8,000	1%	(7,925)
65	572.1	Consulting - Bckgrnd/hiring/rec	2,394	4,946	70,000	7%	(65,055)
66	572	Recruiting, Hiring, and Background - Other	1,082	6,266	5,000	125%	1,266
67	574	Reserve Program	-	-	3,000	0%	(3,000)
68	575	Community Safety Cameras	-	-	15,000	0%	(15,000)
69	576	Law, Subscriptions, and Members	180	200	3,000	7%	(2,800)
70	580	PG&E, EBMUD, and Phone	3,425	5,575	35,000	16%	(29,425)
71	581	Building Repairs and Maintenanc	-	-	5,000	0%	(5,000)
72	587	Rubicon IT Contract	-	13,512	50,000	27%	(36,488)
73	588	Police Fleet Cellular Contract	845	845	10,000	8%	(9,155)
74	591	General Liability Insurance	-	-	65,000	0%	(65,000)
75	592	Website Social Media Contracts	-	-	7,500	0%	(7,500)
76	593	Volunteer Programs	-	-	2,000	0%	(2,000)
77	594	Police & Community Events	75	354	4,000	9%	(3,646)
78	595	Legal & Lexipol	-	2,573	15,000	17%	(12,427)
79	597	Police Bldg. Lease	5,651	16,954	88,000	19%	(71,046)
80	597.3	Janitorial	1,321	1,427	12,000	12%	(10,573)
81	599	Police Taxes Administration	-	-	5,000	0%	(5,000)
82		Total 550 Police Operating Expenses	36,410	235,305	783,500	30%	(548,195)
83	601	Park & Rec Administrator	6,671	9,589	21,000	46%	(11,411)
84	602	Custodial/Cleaning Services	800	800	43,000	2%	(42,200)
85	623	Social Security/Medicare - Dist	-	-	4,896	0%	(4,896)
86		Total 600 Park/Rec Sal & Ben	7,471	10,389	68,896	15%	(58,507)
87	641	General Maintenance	-	16	25,000	0%	(24,984)
88	642	Utilities-Community Center	379	1,101	25,000	4%	(23,899)
89	643	Janitorial Supplies	-	480	2,500	19%	(2,020)
90	644	Landscaping	2,775	5,550	34,000	16%	(28,450)
91	645	General Liab./Workers Comp	-	3,000	3,000	100%	-
92	646	Community Center Repairs	-	-	4,000	0%	(4,000)
93	647	Legal/Consulting	-	-	5,000	0%	(5,000)
94	640	Community Center Expenses - Other	-	2,950	-	N/A	2,950
95		Total 640 Community Center Expenses	3,154	13,097	98,500	13%	(85,403)



Kensington Police Protection and Community Services District

Budget to Actual

All Funds (Unaudited)

For the Period July 1, 2024 through August 31, 2024

Line	Account	Title	August 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (16.66%)	\$ Variance
96	650	Park	-	-	-	N/A	-
97	651	General Maintenance	835	1,730	-	N/A	1,730
98	652	Repairs	200	340	-	N/A	340
99	656	Utilities	1,075	2,941	-	N/A	2,941
100	657	General Liab/Workers Comp	-	-	15,000	0%	(15,000)
101	658	Levy Administration	-	2,071	7,500	28%	(5,429)
102	659	Other Park Expenses	-	-	1,000	0%	(1,000)
103	674	Tennis Court Maint/Repair	-	-	1,000	0%	(1,000)
104	Total 650 Park		2,110	7,082	24,500	29%	(17,418)
105	Total 635 Park/Recreation Expenses		5,265	20,179	123,000	16%	(102,821)
106	751	Waste Removal Franchise Fee Exp	1,189	1,189	51,000	2%	(49,811)
107	752	Waste Management Program Admin	-	-	31,000	0%	(31,000)
108	753	Other Waste Management Exp	-	-	5,000	0%	(5,000)
109	754	Consulting/Legal (Waste Mgmt)	-	-	40,000	0%	(40,000)
110	799	Waste Mgmt Grant Exp	-	-	75,000	0%	(75,000)
111	Total 750 Waste Management Expenses		1,189	1,189	202,000	1%	(200,811)
112	807	Salaries	18,426	29,097	273,000	11%	(243,903)
113	808	Payroll Taxes	1,915	2,952	19,278	15%	(16,326)
114	815	Admin Communications	924	1,848	9,500	19%	(7,652)
115	816	Office Supplies	339	647	3,000	22%	(2,353)
116	817	Postage	-	20	2,500	1%	(2,480)
117	818	Mileage Reimbursement	33	33	1,000	3%	(967)
118	819	Dues/Subscriptions	150	4,804	18,000	27%	(13,196)
119	820	Copier Contract	336	790	3,500	23%	(2,710)
120	825	Board Continuing Ed/Conferences	-	-	6,000	0%	(6,000)
121	830	Legal (District/Personnel)	1,264	1,264	35,000	4%	(33,736)
122	831	Training and Travel Admin	1,179	1,179	15,000	8%	(13,821)
123	835	Consulting	45,322	45,322	100,000	45%	(54,678)
124	840	Accounting/Audit	23,129	48,769	160,000	30%	(111,231)
125	850	Insurance	-	-	55,000	0%	(55,000)
126	851	Workers Compensation	-	4,395	3,000	147%	1,395
127	860	Election	-	-	8,000	0%	(8,000)
128	861	LAFCO	-	1,547	2,000	77%	(453)
129	870	County Expenditures	-	-	25,000	0%	(25,000)
130	898	Other Expenses	51	110	5,000	2%	(4,890)
131	Total 800 District Expenses		93,068	142,778	743,778	19%	(601,000)
132	997	Payroll Expense	294	11,225	15,000	75%	(3,775)
133	700	Bond Expense	-	-	-	N/A	-
134	975	Community Center Loan Repayment	-	-	30,500	0%	(30,500)
135	Total Other Expenses		294	11,225	45,500	25%	(34,275)
136	TOTAL EXPENSES		279,806	777,562	4,450,873	17%	(3,673,311)
137	NET REVENUE / (EXPENSES)		\$ (263,922)	\$ (660,404)	\$ 38,627	-1710%	\$ (699,031)



Kensington Police Protection and Community Services District Budget to Actual

General Fund (Unaudited)

For the Period July 1, 2024 through August 31, 2024

Line	Account	Title	August 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (16.66%)	\$ Variance
1	REVENUE						
2	401	Levy Tax - Co. Prop. 1%	\$ -	\$ -	\$ 2,522,000	0%	\$ (2,522,000)
3	Total 400 Property Tax Revenue		-	-	2,522,000	0%	(2,522,000)
4	456	Interest	10,476	21,993	30,000	73%	(8,007)
5	458	Other District Rev - Allocation	-	5,248	31,000	17%	(25,753)
6	Total 440 District Activites Revenue		10,476	27,240	61,000	45%	(33,760)
7	480	Rental Revenue	-	2,439	-	N/A	2,439
8	TOTAL REVENUE		10,476	29,679	2,583,000	1%	(2,553,321)
9	EXPENSES						
10	807	Salaries	18,426	29,097	273,000	11%	(243,903)
11	808	Payroll Taxes	1,915	2,952	19,278	15%	(16,326)
12	815	Admin Communications	924	1,848	9,500	19%	(7,652)
13	816	Office Supplies	339	647	3,000	22%	(2,353)
14	817	Postage	-	20	2,500	1%	(2,480)
15	818	Mileage Reimbursement	33	33	1,000	3%	(967)
16	819	Dues/Subscriptions	150	4,804	18,000	27%	(13,196)
17	820	Copier Contract	336	790	3,500	23%	(2,710)
18	825	Board Continuing Ed/Conferences	-	-	6,000	0%	(6,000)
19	830	Legal (District/Personnel)	1,264	1,264	35,000	4%	(33,736)
20	831	Training and Travel Admin	1,179	1,179	15,000	8%	(13,821)
21	835	Consulting	45,322	45,322	100,000	45%	(54,678)
22	840	Accounting/Audit	23,129	48,769	160,000	30%	(111,231)
23	850	Insurance	-	-	55,000	0%	(55,000)
24	851	Workers Compensation	-	4,395	3,000	147%	1,395
25	860	Election	-	-	8,000	0%	(8,000)
26	861	LAFCO	-	1,547	2,000	77%	(453)
27	870	County Expenditures	-	-	25,000	0%	(25,000)
28	898	Other Expenses	51	110	5,000	2%	(4,890)
29	997	Payroll Expense	294	11,225	15,000	75%	(3,775)
30	TOTAL EXPENSES		93,362	154,003	758,778	20%	(604,775)
31	NET REVENUE / (EXPENSES)		\$ (82,886)	\$ (124,324)	\$ 1,824,222	-7%	\$ (1,948,546)



Kensington Police Protection and Community Services District

Budget to Actual

Police Fund (Unaudited)

For the Period July 1, 2024 through August 31, 2024

Line	Account	Title	August 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (16.66%)	\$ Variance
1	REVENUE						
2	402	Special Tax-Police	\$ -	\$ -	\$ 685,500	0%	\$ (685,500)
3	404	Measure G Supplemental Tax	-	-	700,000	0%	(700,000)
4	410	Police Fees/Service Charges	1,200	2,214	6,000	37%	(3,786)
5	414	POST Reimbursement	-	-	10,000	0%	(10,000)
6	415	SLESF	-	-	200,000	0%	(200,000)
7	Total 400 Property Tax Revenue		1,200	2,214	1,601,500	0%	(1,599,286)
8	TOTAL REVENUE		1,200	2,214	1,601,500	0%	(1,599,286)
9	EXPENSES						
10	502.1	Officers Salary	98,280	148,520	1,230,532	12%	(1,082,012)
11	503.1	Holiday Pay	4,190	5,990	46,000	13%	(40,010)
12	503.2	Incentive Pay- Education	1,061	1,591	15,000	11%	(13,409)
13	503.3	Incentive Pay- POST Certificate	2,436	3,655	26,852	14%	(23,197)
14	503.4	Incentive Pay-Longevity Pay	804	1,206	-	N/A	1,206
15	Total 502 Officers Salaries		106,771	160,962	1,318,384	12%	(1,157,422)
16	506	Overtime	8,413	9,758	50,000	20%	(40,242)
17	509	Hiring Bonus	2,000	2,000	12,000	17%	(10,000)
18	516	Uniform Allowance	900	1,300	12,000	11%	(10,700)
19	520	In Lieu Health Expense	500	500	-	N/A	500
20	521-A	Medical/Vision/Dental-Active	(2,699)	33,934	265,243	13%	(231,309)
21	521-R	Medical/Vision/Dental-Retired	-	19,808	145,445	14%	(125,637)
22	522	Officer Life Insurance	310	1,249	6,000	21%	(4,751)
23	523	Medicare	1,671	2,458	19,000	13%	(16,542)
24	527	CalPERS District Share	18,743	80,028	280,227	29%	(200,199)
25	529	Pension Obligation Bond Payment	-	-	330,900	0%	(330,900)
26	530	Workers Compensation	-	45,000	45,000	100%	-
27	Total 500 Police Salary and Benefit Exp		29,838	196,036	1,165,815	17%	(969,779)
28	519	Axon - Body Cam/Tasers/Storage	8,420	8,420	25,000	34%	(16,580)
29	552	Office Supplies and Expenses	78	2,331	5,000	47%	(2,669)
30	553	Police Uniforms, Eqpmt, & Duty	979	1,861	15,000	12%	(13,139)
31	554	Traffic Safety/Equipment	70	1,042	8,000	13%	(6,958)
32	561	Fleet Maintenance, Fuel, Toll,	1,110	1,372	53,000	3%	(51,628)
33	562	Vehicle Operation	4,035	4,035	-	N/A	4,035
34	563	Vehicle Lease	5,514	15,638	50,000	31%	(34,362)
35	564	Cal-ID, ARIES, SunRidge, LEFTA	-	136,235	170,000	80%	(33,765)
36	566	Radio Maintenance	-	10,488	12,000	87%	(1,512)
37	567	Building Alarm, Fire, Security	-	-	5,000	0%	(5,000)
38	568	Evidence, Investigation, Forens	656	656	8,000	8%	(7,344)
39	570	Training and Travel Exp	-	-	30,000	0%	(30,000)
40	571	Records, PRA, and Redaction Software	75	75	8,000	1%	(7,925)
41	572.1	Consulting - Bckgrnd/hiring/rec	2,394	4,946	70,000	7%	(65,055)
42	572	Recruiting, Hiring, and Background - Other	1,082	6,266	5,000	125%	1,266
43	574	Reserve Program	-	-	3,000	0%	(3,000)
44	575	Community Safety Cameras	-	-	15,000	0%	(15,000)
45	576	Law, Subscriptions, and Members	180	200	3,000	7%	(2,800)
46	580	PG&E, EBMUD, and Phone	3,425	5,575	35,000	16%	(29,425)
47	581	Building Repairs and Maintenanc	-	-	5,000	0%	(5,000)
48	587	Rubicon IT Contract	-	13,512	50,000	27%	(36,488)
49	588	Police Fleet Cellular Contract	845	845	10,000	8%	(9,155)
50	591	General Liability Insurance	-	-	65,000	0%	(65,000)
51	592	Website Social Media Contracts	-	-	7,500	0%	(7,500)
52	593	Volunteer Programs	-	-	2,000	0%	(2,000)
53	594	Police & Community Events	75	354	4,000	9%	(3,646)
54	595	Legal & Lexipol	-	2,573	15,000	17%	(12,427)
55	597	Police Bldg. Lease	5,651	16,954	88,000	19%	(71,046)
56	597.3	Janitorial	1,321	1,427	12,000	12%	(10,573)
57	599	Police Taxes Administration	-	-	5,000	0%	(5,000)
58	Total 550 Police Operating Expenses		35,910	234,805	783,500	30%	(548,695)
59	TOTAL EXPENSES		172,519	591,802	3,267,699	18%	(2,675,897)
60	NET REVENUE / (EXPENSES)		\$ (171,319)	\$ (589,588)	\$ (1,666,199)	35%	\$ 1,076,611



Kensington Police Protection and Community Services District

Budget to Actual

Parks Fund (Unaudited)

For the Period July 1, 2024 through August 31, 2024

Line	Account	Title	August 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (16.66%)	\$ Variance
1	REVENUE						
2	424	Special Tax-L&L Parks	\$ -	\$ -	\$ 47,000	0%	\$ (47,000)
3	427	Community Center Revenue	2,897	8,739	30,000	29%	(21,261)
4	438	Tennis Court Revenue	412	626	2,000	31%	(1,374)
5	439	Other Community Center Revenue	900	900	-	N/A	900
5	Total 420 Park/Rec Activities Revenue		3,309	9,365	79,000	12%	(69,635)
7	471	KCC Annual Fees	-	-	29,000	0%	(29,000)
8	TOTAL REVENUE		4,209	10,265	108,000	10%	(97,735)
9	EXPENSES						
10	601	Park & Rec Administrator	6,671	9,589	21,000	46%	(11,411)
11	602	Janitor Salary	800	800	43,000	2%	(42,200)
12	623	Social Security/Medicare - District	-	-	4,896	0%	(4,896)
13	Total 600 Park/Rec Sal & Ben		7,471	10,389	68,896	15%	(58,507)
14	641	General Maintenance	-	16	25,000	0%	(24,984)
15	642	Utilities-Community Center	379	1,101	25,000	4%	(23,899)
16	643	Janitorial Supplies	-	480	2,500	19%	(2,020)
17	644	Landscaping	2,775	5,550	34,000	16%	(28,450)
18	645	General Liab./Workers Comp	-	3,000	3,000	100%	-
19	646	Community Center Repairs	-	-	4,000	0%	(4,000)
20	647	Legal/Consulting	-	-	5,000	0%	(5,000)
21	640	Community Center Expenses - Other	-	2,950	-	N/A	2,950
22	Total 640 Community Center Expenses		3,154	13,097	98,500	13%	(85,403)
23	651	General Maintenance	835	1,730	-	N/A	1,730
24	652	Repairs	200	340	-	N/A	340
25	656	Utilities	1,075	2,941	-	N/A	2,941
26	657	General Liab/Workers Comp	-	-	15,000	0%	(15,000)
27	658	Levy Administration	-	2,071	7,500	28%	(5,429)
28	659	Other Park Expenses	-	-	1,000	0%	(1,000)
29	674	Tennis Court Maint/Repair	-	-	1,000	0%	(1,000)
30	Total 650 Park		2,110	7,082	24,500	29%	(17,418)
31	700	Bond Expense	-	-	-	N/A	-
32	975	Community Center Loan Repayment	-	-	30,500	0%	(30,500)
33	Total Other Expenses		-	-	30,500	0%	(30,500)
34	TOTAL EXPENSES		12,736	30,568	222,396	14%	(191,828)
35	NET REVENUE / (EXPENSES)		\$ (8,527)	\$ (20,303)	\$ (114,396)	18%	\$ 94,093



Kensington Police Protection and Community Services District Budget to Actual

**Waste Management Fund (Unaudited)
For the Period July 1, 2024 through August 31, 2024**

Line	Account	Title	August 2024	FY 25 YTD	FY 25 Adopted Budget	YTD% Budget (16.66%)	\$ Variance
1	REVENUE						
2	448a	Franchise Fees	\$ -	\$ -	\$ 120,000	0%	\$ (120,000)
3	456	Interest	-	-	2,000	0%	(2,000)
4	Total 440 District Activities Revenue		-	-	122,000	0%	(122,000)
5	481	Waste Management Grant	-	75,000	75,000	100%	-
6	TOTAL REVENUE		-	75,000	197,000	38%	(122,000)
7	EXPENSES						
8	751	Waste Removal Franchise Fee Exp	1,189	1,189	51,000	2%	(49,811)
9	752	Waste Management Program Admin	-	-	31,000	0%	(31,000)
10	753	Other Waste Management Exp	-	-	5,000	0%	(5,000)
11	754	Consulting/Legal (Waste Mgmt)	-	-	40,000	0%	(40,000)
12	799	Waste Mgmt Grant Exp	-	-	75,000	0%	(75,000)
13	Total 750 Waste Management Expenses		1,189	1,189	202,000	1%	(200,811)
14	TOTAL EXPENSES		1,189	1,189	202,000	1%	(200,811)
15	NET REVENUE / (EXPENSES)		\$ (1,189)	\$ 73,811	\$ (5,000)	-1476%	\$ 78,811