

Bill Payment List

Kensington Police Protection & CSD

February 26, 2025

DATE	NUM	VENDOR	AMOUNT
101 Five Star Checking			
02/26/2025	31071	101VOICE	-\$944.43
02/26/2025	31072	AFLAC	-\$511.48
02/26/2025	31073	Alan Kropp & Associates	-\$3,809.50
02/26/2025	31074	Alert-All Corp.	-\$299.88
02/26/2025	31075	Amazon	-\$2,481.41
02/26/2025	31077	AT&T CalNET 3	-\$854.62
02/26/2025	31078	Axon Enterprise, Inc.	-\$12,948.19
02/26/2025	31079	Best Best & Krieger LLP	-\$4,253.60
02/26/2025	31080	Beyond Ledgers LLC	-\$3,370.00
02/26/2025	31081	C & J Cleaning Services	-\$1,150.00
02/26/2025	31082	C. L. E. A.	-\$352.00
02/26/2025	31083	Comcast	-\$464.74
02/26/2025	31084	County Clerk Elections Division	-\$300.00
02/26/2025	31085	Delta Dental	-\$1,381.89
02/26/2025	31086	EBMUD	-\$513.76
02/26/2025	31087	Eide Bailly LLP	-\$1,463.63
02/26/2025	31088	ERSIC, LLC	-\$5,806.50
02/26/2025	31089	Fernando Herrera	-\$4,175.00
02/26/2025	31090	Ford Motor Credit Company LLC	-\$904.82
02/26/2025	31091	Galls Incorporated	-\$1,284.97
02/26/2025	31092	Great America Financial Services	-\$247.57
02/26/2025	31093	Greg Harman	-\$370.00
02/26/2025	31094	Kanchana Borisuthiratana	-\$1,139.98
02/26/2025	31095	Kimber Communications	-\$937.50
02/26/2025	31096	LC Action Police Supply, LTD	-\$252.23
02/26/2025	31097	Major Alarm	-\$69.00
02/26/2025	31098	Mobile Modular	-\$5,867.20
02/26/2025	31099	Nippon Life Insurance Company of America	-\$149.60
02/26/2025	31100	PG&E	-\$1,617.11
02/26/2025	31101	Principal Life Insurance	-\$206.80
02/26/2025	31102	Rago Neon	-\$800.00
02/26/2025	31103	Ridgeline Municipal Strategies, LLC	-\$1,767.55
02/26/2025	31104	Smile Business Products, Inc.	-\$219.40
02/26/2025	31105	SSD Alarm	-\$1,177.95
02/26/2025	31106	Streamline	-\$540.00
02/26/2025	31107	TransUnion	-\$75.00
02/26/2025	31108	USbancorp	-\$4,609.59
02/26/2025	31109	Verizon Wireless	-\$887.19
02/26/2025	31110	Vision Service Plan	-\$387.72
02/26/2025	31111	Walnut Creek Ford	-\$324.78
02/26/2025	31112	Wex Bank - Chevron	-\$715.26
02/26/2025	31113	Wex Bank - Exxon	-\$3,103.06

Bill Payment List

Kensington Police Protection & CSD

February 26, 2025

DATE	NUM	VENDOR	AMOUNT
02/26/2025	31114	AFLAC	-\$511.48
02/26/2025	31115	CCC - Sheriff - Forensic Services	-\$1,125.00
02/26/2025	31116	Galls Incorporated	-\$7.10
02/26/2025	31117	Gracie Global, LLC	-\$1,500.00
02/26/2025	31118	Great America Financial Services	-\$221.57
02/26/2025	31119	Rosa Ruiz	-\$42.70
02/26/2025	31120	US Bank CCard	-\$6,684.22
02/26/2025	31121	Walnut Creek Ford	-\$428.64
02/26/2025	31122	Lynelle Lewis	-\$88.20
02/26/2025	31123	Mobile Modular	-\$4,244.63
Total for 101 Five Star Checking			-\$87,588.45
02/26/2025	31076	Amit H. Nath	\$0.00
Total for --			\$0.00
TOTAL			-\$87,588.45

Deposit Detail - copy
Kensington Police Protection & CSD
February 27, 2025

101 Five Star Checking
 35114

Transaction date	Transaction type	Num	Customer full name	Line description	GL Account	Amount
02/27/2025	Deposit					53,844.46
02/27/2025	Deposit	2672	Bay View Refuse	Franchise fees for January 2025	448	29,319.13
02/27/2025	Deposit	242024	Contra Costa County Auditor - Controller	24-25 November SLESF Cops Alloc	415	20,342.52
02/27/2025	Deposit	243265	Contra Costa County Auditor - Controller	12/24 Kensington Traffic Safety	410	299.41
02/27/2025	Deposit	0000995468	KFPD	Ridgeline 50% INV 23022-08 & 09	458	2,225.63
02/27/2025	Deposit	3030810951	Lexis Nexis	Police Report	410	20.00
02/27/2025	Deposit	3018721752	Lexis Nexis	Police Report	410	20.00
02/27/2025	Deposit	69076146	State of California	Peace Officer Standards & Trng	414	792.77
02/27/2025	Deposit	1267	Community Center Rental	Lawn rental from Helen Marks	427	225.00
02/27/2025	Deposit	5198	Community Center Rental	Main hall rental from Steven Chen	427	300.00
02/27/2025	Deposit	1108		Mill Program from Ben Hanes	461	100.00
02/27/2025	Deposit	1110		Mill Program from Jeff Ingram	461	100.00
02/27/2025	Deposit	1303		Mill Program from Eric Riess	461	100.00

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT



**MONTHLY FINANCIALS
FOR THE PERIOD JULY 1, 2024 THROUGH FEBRUARY 28, 2025**



Kensington Police Protection & Community Services District
Balance Sheet Unaudited
 For Period July 2024 to February 2025

Line	Account	
1	ASSETS	
2	Current Assets	
3	Bank Accounts	
4	100 Petty Cash	100
5	101 Five Star Checking	2,123
6	103 Five Star Saving	153,390
7	104 CLASS - KCC Capital	62,076
8	105 CLASS - KPPCSD	2,530,101
9	106 Checking FSA	1,802
10	139 LAIF-District	<u>78,800</u>
11	Total Bank Accounts	2,828,392
12	Total Current Assets	2,828,392
13	Fixed Assets	
14	160 Police Fixed Assets	-
15	161 Police Bldg Improvements	200,061
16	162 Patrol Cars	494,913
17	163 Patrol Cars Accessories	43,673
18	165 Personal Police Equipment	72,587
19	166 Police Traffic Equipment	19,008
20	167 Station Equipment-Police	65,694
21	168 Office Furn & Equip	11,333
22	169 Computer Equip	111,257
23	Total 160 Police Fixed Assets	<u>1,018,526</u>
24	170 Park/Rec Fixed Assets	196,538
25	171 Land	2,808,347
26	172 Community Center Building	2,310,260
27	173 Community Center Improvements	158,833
28	174 Park Improvements	<u>919,380</u>
29	178 Pk/R Furn & Fixtures	50,600
30	Total 170 Park/Rec Fixed Assets	<u>6,443,959</u>
31	189 Accumulated Depreciation	<u>(1,823,223)</u>
32	Total Fixed Assets	5,639,263
33	Other Assets	
34	190 Deferred Outflows - OPEB	694,408
35	191 Deferred Outflows - Pension	3,157,152
36	Total Other Assets	<u>3,851,560</u>
37	TOTAL ASSETS	<u>12,319,215</u>
38	LIABILITIES AND EQUITY	

39	Liabilities	
40	Current Liabilities	
41	Accounts Payable	
42	210 Accounts Payable	(138)
43	Total Accounts Payable	<u>(138)</u>
44	Other Current Liabilities	
45	220 Payroll Liabilities	-
46	231 AFLAC	256
47	Total 220 Payroll Liabilities	256
48	802 FSA Liability (Lively)	
49	517 FSA Liability - Police	1,682
50	806 FSA Liability - Adm	120
	Total 802 FSA Liability (Lively)	<u>1,802</u>
	Total Other Current Liabilities	<u>2,058</u>
51	Total Current Liabilities	<u>1,920</u>
52	Long-Term Liabilities	
53	240 2020 Pension Obligation Bond	-
54	241 2020 POB - ST Portion	181,000
55	242 2020 POB - LT Portion	3,721,000
56	Total 240 2020 Pension Obligation Bond	<u>3,902,000</u>
57	265 Compensated Absence/Vac Buyback	81,194
58	290 Community Center Loan	
59	291 Community Center Loan - ST	25,325
60	292 Community Center Loan - LT	111,296
61	Total 290 Community Center Loan	<u>136,621</u>
62	293 Vehicle Capital Lease	146,533
63	295 Net OPEB Liability	(138,185)
64	296 Net Pension Liability	738,199
65	297 Deferred Inflows - OPEB	340,223
66	298 Deferred Inflows - Pension	1,861,343
67	Total Long-Term Liabilities	<u>7,067,928</u>
68	Total Liabilities	<u>7,069,848</u>
69	Equity	
70	350 Invest. in Assets	5,164,503
71	390 Retained Earnings	388,466
72	395 Prior Period Adjustment	(162,591)
73	Net Income	(141,011)
74	Total Equity	<u>5,249,367</u>
75	TOTAL LIABILITIES AND EQUITY	<u>12,319,215</u>



Kensington Police Protection & Community Services District
Budget vs. Actuals: General Fund Unaudited
 For Period July 2024 to February 2025

Line	Account	25-Feb	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	400 Property Tax Revenue				
3	401 Levy Tax - Co. Prop. 1%		1,424,251	2,522,000	56%
4	Total 400 Property Tax Revenue	\$ -	\$ 1,424,251	\$ 2,522,000	56%
5	440 Interest and Admin Charges				
6	456 Interest	9,503	72,846	30,000	243%
7	458 Other District Rev - Allocation	2,226	34,266	31,000	111%
8	Total 440 Interest and Admin Charges	\$ 11,728	\$ 107,112	\$ 61,000	176%
9	480 General Fund Rental Revenue		7,316		
10	Total Income	\$ 11,728	\$ 1,538,679	\$ 2,583,000	60%
11	Gross Profit	\$ 11,728	\$ 1,538,679	\$ 2,583,000	60%
12	Expenses				
13	4000 Reconciliation Discrepancies		(450)		
14	500.1 Benefits		0		
15	550.6 FSA Expenses	350	2,939		
16	Total 500.1 Benefits	\$ 350	\$ 2,939	\$ -	
17	800 District Expenses				
18	815 Admin Communications	540	8,065	9,500	85%
19	816 Office Supplies	440	2,845	3,000	95%
20	817 Postage	140	1,736	2,500	69%
21	818 Mileage Reimbursement	131	661	1,000	66%
22	819 Dues/Subscriptions	956	18,105	18,000	101%
23	820 Copier Contract	338	2,777	3,500	79%
24	825 Board Continuing Ed/Conferences		0	6,000	0%
25	831 Training and Travel Admin	1,140	7,112	15,000	47%
26	860 Election	300	300	8,000	4%
27	870 County Expenditures		0	25,000	0%
28	898 Other Expenses	106	(176)	5,000	-4%
29	Total 800 District Expenses	\$ 4,091	\$ 41,426	\$ 96,500	43%
30	800.2 Salaries & Benefits				
31	807 Salaries	17,753	139,704	273,000	51%
32	808 Payroll Taxes	1,351	10,419	19,278	54%
33	Total 800.2 Salaries & Benefits	\$ 19,103	\$ 150,123	\$ 292,278	51%
34	800.3 Professional Services				
35	830 Legal (District/Personnel)	3,905	31,707	35,000	91%
36	835 Consulting	1,768	86,198	100,000	86%
37	840 Accounting/Audit	3,606	103,024	160,000	64%

38	Total 800.3 Professional Services	\$ 9,279	\$ 220,929	\$ 295,000	75%
39	800.4 Insurances & LAFCO				
40	850 Insurance		55,308	55,000	101%
41	851 Workers Compensation		4,395	3,000	147%
42	861 LAFCO		1,547	2,000	77%
43	Total 800.4 Insurances & LAFCO	\$ -	\$ 61,250	\$ 60,000	102%
44	997 Payroll Expense	344	12,923	15,000	86%
45	Total Expenses	\$ 33,168	\$ 489,139	\$ 758,778	64%
46	Net Operating Income	\$ (21,440)	\$ 1,049,539	\$ 1,824,222	58%
47	Other Income				
48	1001 Transfer In		4,587,994		
49	Total Other Income	\$ -	\$ 4,587,994	\$ -	
50	Other Expenses				
51	1000 Transfer out		4,592,871		
52	Total Other Expenses	\$ -	\$ 4,592,871	\$ -	
53	Net Other Income	\$ -	\$ (4,877)	\$ -	
54	Net Income	\$ (21,440)	\$ 1,044,662	\$ 1,824,222	57%



Kensington Police Protection & Community Services District
Budget vs. Actuals: Police Fund Unaudited
 For Period July 2024 to February 2025

Line	Account	Feb-25	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	400.1 Assessments				
3	402 Special Tax-Police		377,322	685,500	55%
4	404 Measure G Supplemental Tax		388,038	700,000	55%
5	Total 400.1 Assessments	\$ -	\$ 765,360	\$ 1,385,500	55%
6	400.2 Grant Revenue				
7	414 POST Reimbursement	793	1,998	10,000	20%
8	415 SLESF	20,343	178,849	200,000	89%
9	Total 400.2 Grant Revenue	\$ 21,135	\$ 180,847	\$ 210,000	86%
10	400.3 Reimbursements & Fees				
11	410 Police Fees/Service Charges	303	8,408	6,000	140%
12	418 Reimbursements/Refunds		499		
13	Total 400.3 Reimbursements & Fees	\$ 303	\$ 8,907	\$ 6,000	148%
14	422 Other PD Grants		41,000		
15	Total Income	\$ 21,438	\$ 996,114	\$ 1,601,500	62%
16	Gross Profit	\$ 21,438	\$ 996,114	\$ 1,601,500	62%
17	Expenses				
18	500 Police Salaries				
19	502 Officers Salaries				
20	502.1 Officers Salary	108,753	774,316	1,230,532	63%
21	503 Holiday Pay	3,949	28,799	46,000	63%
22	503.4 Incentive Pay-Longevity Pay	804	6,027		
23	504 Incentive Pay- Education	1,230	8,125	15,000	54%
24	505 Incentive Pay- POST Certificate	1,309	18,611	26,852	69%
25	Total 502 Officers Salaries	\$ 116,044	\$ 835,878	\$ 1,318,384	63%
26	506 Overtime	2,217	43,474	50,000	87%
27	Total 500 Police Salaries	\$ 118,260	\$ 879,352	\$ 1,368,384	64%
28	500.1 Benefits				
29	509 Hiring Bonus	2,000	16,000	12,000	133%
30	516 Uniform Allowance	1,000	6,800	12,000	57%
31	520 In Lieu Health Expense				
32	521-A Medical/Vision/Dental-Active	18,798	155,133	265,243	58%
33	521-R Medical/Vision/Dental-Retired	9,925	88,500	145,445	61%
34	522 Officer Life Insurance	708	5,175	6,000	86%
35	Total 500.1 Benefits	\$ 32,431	\$ 271,608	\$ 440,688	62%
36	500.2 Taxes & Worker's Comp				
37	523 Medicare	1,684	12,930	19,000	68%

38	530 Workers Compensation		45,000	45,000	100%
39	Total 500.2 Taxes & Worker's Comp	\$ 1,684	\$ 57,930	\$ 64,000	91%
40	500.3 Retirement				
41	527 CalPERS District Share	20,134	194,260	280,227	69%
42	529 Pension Obligation Bond Payment		256,114	330,900	77%
43	Total 500.3 Retirement	\$ 20,134	\$ 450,374	\$ 611,127	74%
44	550 Police Operating Expenses				
45	519 Axon - Body Cam/Tasers/Storage	12,948	27,183	25,000	109%
46	554 Traffic Safety/Equipment		15,069	8,000	188%
47	568 Evidence, Investigation, Forens	1,518	2,800	8,000	35%
48	571 Records, PRA, and Redaction Sof	75	525	8,000	7%
49	575 Community Safety Cameras		14,899	15,000	99%
50	576 Law, Subscriptions, and Members	(20)	2,503	3,000	83%
51	593 Volunteer Programs	25	1,089	2,000	54%
52	594 Police & Community Events	386	4,162	4,000	104%
53	599 Police Taxes Administration		0	5,000	0%
54	Total 550 Police Operating Expenses	\$ 14,933	\$ 68,229	\$ 78,000	87%
55	550.1 Buiding & District Expenses				
56	552 Office Supplies and Expenses	362	3,091	5,000	62%
57	567 Building Alarm, Fire, Security	1,178	6,174	5,000	123%
58	580 PG&E, EBMUD, and Phone	1,988	22,529	35,000	64%
59	581 Building Repairs and Maintenanc	383	5,222	5,000	104%
60	587 Rubicon IT Contract		31,024	50,000	62%
61	590 Janitorial	1,522	10,321	12,000	86%
62	592 Website Social Media Contracts		0	7,500	0%
63	597 Police Bldg. Lease	5,867	53,140	88,000	60%
64	Total 550.1 Buiding & District Expenses	\$ 11,301	\$ 131,500	\$ 207,500	63%
65	550.2 Fleet Related Expenses				
66	561 Fleet Maintenance, Fuel, Toll,	4,660	42,540	53,000	80%
67	563 Vehicle Lease	5,514	47,433	50,000	95%
68	566 Radio Maintenance		10,488	12,000	87%
69	588 Police Fleet Cellular Contract	887	6,529	10,000	65%
70	Total 550.2 Fleet Related Expenses	\$ 11,062	\$ 106,991	\$ 125,000	86%
71	550.3 Personnel Miscellaneous				
72	553 Police Uniforms, Eqpmt, & Duty	3,055	13,102	15,000	87%
73	570 Training and Travel Exp	3,867	15,459	30,000	52%
74	572 Recruiting, Hiring, and Backgro	43	8,506	5,000	170%
75	572.1 Consulting - Bckgrnd/hiring/rec	5,807	40,948	70,000	58%
76	Total 572 Recruiting, Hiring, and Backgro	\$ 5,850	\$ 49,453	\$ 75,000	66%
77	574 Reserve Program		208	3,000	7%
78	Total 550.3 Personnel Miscellaneous	\$ 12,772	\$ 78,222	\$ 123,000	64%
79	550.4 Prof Services & Insurance				
80	591 General Liability Insurance		65,000	65,000	100%
81	595 Legal & Lexipol	348	10,504	15,000	70%

82	Total 550.4 Prof Services & Insurance	\$ 348	\$ 75,504	\$ 80,000	94%
83	564 Cal-ID, ARIES, SunRidge, LEFTA		130,246	170,000	77%
84	589 Police Misc Expense		1,076		
85	950 Capital Outlay				
86	967 Station Equipment	\$ 4,245	\$ 4,245		
87	Total 950 Capital Outlay	\$ 4,245	\$ 4,245	\$ -	
88	Total Expenses	227,168	2,255,277	3,267,699	69%
89	Net Operating Income	(205,730)	(1,259,163)	(1,666,199)	76%
90	Net Income	(205,730)	(1,259,163)	(1,666,199)	76%



Kensington Police Protection & Community Services District
Budget vs. Actuals: Parks Unaudited
 For Period July 2024 to February 2025

Line	Account	25-Feb	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	420.1 Parks Assessments				
3	424 Special Tax-L&L Parks		25,144	47,000	53%
4	Total 420.1 Parks Assessments	\$ -	\$ 25,144	\$ 47,000	53%
5	420.2 Parks Rental Revenue				
6	427 Community Center Revenue	934	25,367	30,000	85%
7	438 Tennis Court Revenue	268	2,112	2,000	106%
8	439 Other Community Center Revenue		12,569		
9	Total 420.2 Parks Rental Revenue	\$ 1,202	\$ 40,048	\$ 32,000	125%
10	470 KCC Reserves		30,000	30,000	100%
11	471 KCC Annual Fees		14,848	29,000	51%
12	Total Income	\$ 1,202	\$ 110,040	\$ 138,000	80%
13	Gross Profit	\$ 1,202	\$ 110,040	\$ 138,000	80%
14	Expenses				
15	600 Park/Rec Sal & Ben				
16	601 Park & Rec Administrator	2,238	11,472	21,000	55%
17	602 Custodial Salary	2,133	21,708	43,000	50%
18	623 Social Security/Medicare - Dist	330	2,758	4,896	56%
19	Total 600 Park/Rec Sal & Ben	\$ 4,702	\$ 35,938	\$ 68,896	52%
20	635 Park/Recreation Expenses				
21	640 Parks Expenses				
22	641 General Maintenance	1,400	16,042	25,000	64%
23	642 Utilities-Community Center	1,063	21,685	25,000	87%
24	643 Janitorial Supplies		1,315	2,500	53%
25	644 Landscaping	2,775	27,920	34,000	82%
26	645 Workers Comp		3,000	3,000	100%
27	646 Community Center Repairs		4,372	4,000	109%
28	647 Legal/Consulting		0	5,000	0%
29	Total 640 Parks Expenses	\$ 5,238	\$ 74,334	\$ 98,500	75%
30	650 Other Park Expenses				
31	657 General Liability		15,000	15,000	100%
32	658 Levy Administration		6,400	7,500	85%
33	659 Other Park Expenses	8	11,700	1,000	1170%
34	674 Tennis Court Maint/Repair		200	1,000	20%
35	Total 650 Other Park Expenses	\$ 8	\$ 33,299	\$ 24,500	136%
36	Total 635 Park/Recreation Expenses	\$ 5,246	\$ 107,634	\$ 123,000	88%
37	950 Capital Outlay				

38	978 Pk/Rec Furn/Eq			(638)	
39	Total 950 Capital Outlay	\$	-	\$	(638)
40	Total Expenses	\$	9,947	\$	142,934
41	Net Operating Income	\$	(8,745)	\$	(32,894)
42	Other Expenses				
43	700 Bond Expense				
44	975 Community Center Loan Repayment			0	30,500
45	Total 700 Bond Expense	\$	-	\$	-
46	Total Other Expenses	\$	-	\$	-
47	Net Other Income	\$	-	\$	(30,500)
48	Net Income	\$	(8,745)	\$	(32,894)

74%

61%

0%

0%

0%

0%

39%



Kensington Police Protection & Community Services District
Budget vs. Actuals: Waste Management Unaudited
 For Period July 2024 to February 2025

Line	Account	25-Feb	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	440 Interest and Admin Charges				
3	448 Franchise Fees	29,619	81,517	120,000	68%
4	Total 440 Interest and Admin Charges	\$ 29,619	\$ 81,517	\$ 120,000	68%
5	460 Waste Removal Revenue				
6	455 Waste Management Interest		0	2,000	0%
7	Total 460 Waste Removal Revenue	\$ -	\$ -	\$ 2,000	0%
8	481 Waste Management Grant		75,000	75,000	100%
9	Total Income	\$ 29,619	\$ 156,517	\$ 197,000	79%
10	Gross Profit	\$ 29,619	\$ 156,517	\$ 197,000	79%
11	Expenses				
12	750 Waste Management Expenses				
13	751 Waste Removal Franchise Fee Exp		22,024	51,000	43%
14	752 Waste Management Program Admin		0	31,000	0%
15	753 Other Waste Management Exp		2,014	5,000	40%
16	754 Consulting/Legal (Waste Mgmt)	938	1,118	40,000	3%
17	799 Waste Mgmt Grant Exp		24,978	75,000	33%
18	Total 750 Waste Management Expenses	\$ 938	\$ 50,134	\$ 202,000	25%
19	Total Expenses	\$ 938	\$ 50,134	\$ 202,000	25%
20	Net Operating Income	\$ 28,682	\$ 106,383	\$ (5,000)	-2128%
21	Net Income	\$ 28,682	\$ 106,383	\$ (5,000)	-2128%