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

Line	Account	
1	**ASSETS**	
2	**Current Assets**	
3	**Bank Accounts**	
4	**100 Petty Cash**	100
5	**101 Five Star Checking**	429,127
6	**103 Five Star Saving**	251,198
7	**104 CLASS - KCC Capital**	31,664
8	**105 CLASS - KPPCSD**	2,512,123
9	**139 LAIF-District**	77,894
10	**Total Bank Accounts**	**3,302,106**
11	**Total Current Assets**	**3,302,106**
12	**Fixed Assets**	
13	**160 Police Fixed Assets**	
14	**161 Police Bldg Improvements**	200,061
15	**162 Patrol Cars**	494,913
16	**163 Patrol Cars Accessories**	43,673
17	**165 Personal Police Equipment**	72,587
18	**166 Police Traffic Equipment**	19,008
19	**167 Station Equipment-Police**	65,694
20	**168 Office Furn & Equip**	11,333
21	**169 Computer Equip**	111,257
22	**Total 160 Police Fixed Assets**	**1,018,526**
23	**170 Park/Rec Fixed Assets**	196,538
24	**171 Land**	2,808,347
25	**172 Community Center Building**	2,310,260
26	**173 Community Center Improvements**	158,833
27	**174 Park Improvements**	919,380
28	**178 Pk/R Furn & Fixtures**	50,600
29	**Total 170 Park/Rec Fixed Assets**	**6,443,959**
30	**189 Accumulated Depreciation**	(1,823,223)
31	**Total Fixed Assets**	**5,639,263**
32	**Other Assets**	
33	**190 Deferred Outflows - OPEB**	694,408
34	**191 Deferred Outflows - Pension**	3,157,152
35	**Total Other Assets**	**3,851,560**
36	**TOTAL ASSETS**	**12,792,929**
37	**LIABILITIES AND EQUITY**	
38	**Liabilities**	

39	**Current Liabilities**	
40	**Accounts Payable**	
41	**210 Accounts Payable**	(960)
42	**Total Accounts Payable**	**(960)**
43	**Credit Cards**	
44	**213 Cal Card #12227**	844
45	**216 Amazon Capital**	461
46	**Total Credit Cards**	**1,305**
47	**Other Current Liabilities**	
48	**220 Payroll Liabilities**	
49	**231 AFLAC**	256
50	**Total 220 Payroll Liabilities**	**256**
51	**Total Other Current Liabilities**	**256**
52	**Total Current Liabilities**	**601**
53	**Long-Term Liabilities**	
54	**240 2020 Pension Obligation Bond**	
55	**241 2020 POB - ST Portion**	181,000
56	**242 2020 POB - LT Portion**	3,721,000
57	**Total 240 2020 Pension Obligation Bond**	**3,902,000**
58	**265 Compensated Absence/Vac Buyback**	81,194
59	**290 Community Center Loan**	
60	**291 Community Center Loan - ST**	25,325
61	**292 Community Center Loan - LT**	111,296
62	**Total 290 Community Center Loan**	**136,621**
63	**293 Vehicle Capital Lease**	146,533
64	**295 Net OPEB Liability**	(138,185)
65	**296 Net Pension Liability**	738,199
66	**297 Deferred Inflows - OPEB**	340,223
67	**298 Deferred Inflows - Pension**	1,861,343
68	**Total Long-Term Liabilities**	**7,067,928**
69	**Total Liabilities**	**7,068,530**
70	**Equity**	
71	**350 Invest. in Assets**	5,164,503
72	**390 Retained Earnings**	388,466
73	**395 Prior Period Adjustment**	(162,591)
74	**Net Income**	334,021
75	**Total Equity**	**5,724,399**
76	**TOTAL LIABILITIES AND EQUITY**	**12,792,929**

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

Line	Account	Dec 2024	YTD Actual	FY 25 Budget	% of Budget
1	**Income**				
2	**400 Property Tax Revenue**				
3	**401 Levy Tax - Co. Prop. 1%**	1,351,882	1,424,251	2,522,000	56%
4	**Total 400 Property Tax Revenue**	**$ 1,351,882**	**$ 1,424,251**	**$ 2,522,000**	**56%**
5	**440 Interest and Admin Charges**				
6	**456 Interest**	6,201	51,359	30,000	171%
7	**458 Other District Rev - Allocation**	200	31,380	31,000	101%
8	**Total 440 Interest and Admin Charges**	**$ 6,401**	**$ 82,738**	**$ 61,000**	**136%**
9	**480 General Fund Rental Revenue**		7,316		
10	**Total Income**	**$ 1,358,283**	**$ 1,514,305**	**$ 2,583,000**	**59%**
11	**Gross Profit**	**$ 1,358,283**	**$ 1,514,305**	**$ 2,583,000**	**59%**
12	**Expenses**				
13	**4000 Reconciliation Discrepancies**		(450)		
14	**500.1 Benefits**				
15	**550.6 FSA Expenses**	2,589	2,589		
16	**Total 500.1 Benefits**	**$ 2,589**	**$ 2,589**	**$ -**	
17	**800 District Expenses**				
18	**815 Admin Communications**	249	5,544	9,500	58%
19	**816 Office Supplies**	250	1,953	3,000	65%
20	**817 Postage**		380	2,500	15%
21	**818 Mileage Reimbursement**	78	438	1,000	44%
22	**819 Dues/Subscriptions**		16,970	18,000	94%
23	**820 Copier Contract**		1,790	3,500	51%
24	**825 Board Continuing Ed/Conferences**		0	6,000	0%
25	**831 Training and Travel Admin**	1,418	5,972	15,000	40%
26	**860 Election**		0	8,000	0%
27	**870 County Expenditures**		0	25,000	0%
28	**898 Other Expenses**	8	(333)	5,000	-7%
29	**Total 800 District Expenses**	**$ 2,003**	**$ 32,714**	**$ 96,500**	**34%**
30	**800.2 Salaries & Benefits**				
31	**807 Salaries**	30,254	115,155	273,000	42%
32	**808 Payroll Taxes**	(618)	7,762	19,278	40%
33	**Total 800.2 Salaries & Benefits**	**$ 29,635**	**$ 122,917**	**$ 292,278**	**42%**
34	**800.3 Professional Services**				
35	**830 Legal (District/Personnel)**		23,704	35,000	68%
36	**835 Consulting**		80,085	100,000	80%
37	**840 Accounting/Audit**	2,672	84,396	160,000	53%

38	**Total 800.3 Professional Services**	**$ 2,672**	**$ 188,184**	**$ 295,000**	**64%**
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**	294	12,400	15,000	83%
45	**Total Expenses**	**$ 37,193**	**$ 419,604**	**$ 758,778**	**55%**
46	**Net Operating Income**	**$ 1,321,090**	**$ 1,094,701**	**$ 1,824,222**	**60%**
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**	**$ 1,321,090**	**$ 1,089,823**	**$ 1,824,222**	**60%**

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

Line	Account	Dec 2024	YTD Actual	FY 25 Budget	% of Budget
1	**Income**				
2	**400.1 Assessments**				
3	**402 Special Tax-Police**	377,322	377,322	685,500	55%
4	**404 Measure G Supplemental Tax**	388,038	388,038	700,000	55%
5	**Total 400.1 Assessments**	**$ 765,360**	**$ 765,360**	**$ 1,385,500**	**55%**
6	**400.2 Grant Revenue**				
7	**414 POST Reimbursement**		768	10,000	8%
8	**415 SLESF**	19,204	142,724	200,000	71%
9	**Total 400.2 Grant Revenue**	**$ 19,204**	**$ 143,492**	**$ 210,000**	**68%**
10	**400.3 Reimbursements & Fees**				
11	**410 Police Fees/Service Charges**	901	7,265	6,000	121%
12	**418 Reimbursements/Refunds**	260	499		
13	**Total 400.3 Reimbursements & Fees**	**$ 1,161**	**$ 7,764**	**$ 6,000**	**129%**
14	**422 Other PD Grants**		41,000		
15	**Total Income**	**$ 785,724**	**$ 957,616**	**$ 1,601,500**	**60%**
16	**Gross Profit**	**$ 785,724**	**$ 957,616**	**$ 1,601,500**	**60%**
17	**Expenses**				
18	**500 Police Salaries**				
19	**502 Officers Salaries**				
20	**502.1 Officers Salary**	97,574	555,353	1,230,532	45%
21	**503 Holiday Pay**	3,493	21,357	46,000	46%
22	**503.4 Incentive Pay-Longevity Pay**	804	4,420		
23	**504 Incentive Pay- Education**	1,061	5,834	15,000	39%
24	**505 Incentive Pay- POST Certificate**	2,194	15,109	26,852	56%
25	**Total 502 Officers Salaries**	**$ 105,125**	**$ 602,073**	**$ 1,318,384**	**46%**
26	**506 Overtime**	7,601	36,505	50,000	73%
27	**Total 500 Police Salaries**	**$ 112,726**	**$ 638,578**	**$ 1,368,384**	**47%**
28	**500.1 Benefits**				
29	**509 Hiring Bonus**	0	10,000	12,000	83%
30	**516 Uniform Allowance**	900	4,900	12,000	41%
31	**520 In Lieu Health Expense**	500	2,500		
32	**521-A Medical/Vision/Dental-Active**	35,371	118,766	265,243	45%
33	**521-R Medical/Vision/Dental-Retired**	19,109	68,651	145,445	47%
34	**522 Officer Life Insurance**	292	3,599	6,000	60%
35	**Total 500.1 Benefits**	**$ 56,172**	**$ 208,416**	**$ 440,688**	**47%**
36	**500.2 Taxes & Worker's Comp**				
37	**523 Medicare**	1,598	9,495	19,000	50%

38	**530 Workers Compensation**		45,000	45,000	100%
39	**Total 500.2 Taxes & Worker's Comp**	**$ 1,598**	**$ 54,495**	**$ 64,000**	**85%**
40	**500.3 Retirement**				
41	**527 CalPERS District Share**	18,673	155,453	280,227	55%
42	**529 Pension Obligation Bond Payment**	256,114	256,114	330,900	77%
43	**Total 500.3 Retirement**	**$ 274,787**	**$ 411,567**	**$ 611,127**	**67%**
44	**550 Police Operating Expenses**				
45	**519 Axon - Body Cam/Tasers/Storage**		10,920	25,000	44%
46	**554 Traffic Safety/Equipment**	2,900	15,069	8,000	188%
47	**568 Evidence, Investigation, Forens**		767	8,000	10%
48	**571 Records, PRA, and Redaction Sof**	75	375	8,000	5%
49	**575 Community Safety Cameras**			15,000	0%
50	**576 Law, Subscriptions, and Members**	275	1,415	3,000	47%
51	**593 Volunteer Programs**		(233)	2,000	-12%
52	**594 Police & Community Events**	92	3,216	4,000	80%
53	**599 Police Taxes Administration**		0	5,000	0%
54	**Total 550 Police Operating Expenses**	**$ 3,342**	**$ 31,527**	**$ 78,000**	**40%**
55	**550.1 Buiding & District Expenses**				
56	**552 Office Supplies and Expenses**	32	2,301	5,000	46%
57	**567 Building Alarm, Fire, Security**		4,996	5,000	100%
58	**580 PG&E, EBMUD, and Phone**	2,840	17,414	35,000	50%
59	**581 Building Repairs and Maintenanc**	692	4,574	5,000	91%
60	**587 Rubicon IT Contract**		27,089	50,000	54%
61	**590 Janitorial**	142	5,160	12,000	43%
62	**592 Website Social Media Contracts**		0	7,500	0%
63	**597 Police Bldg. Lease**		38,621	88,000	44%
64	**Total 550.1 Buiding & District Expenses**	**$ 3,706**	**$ 100,155**	**$ 207,500**	**48%**
65	**550.2 Fleet Related Expenses**				
66	**561 Fleet Maintenance, Fuel, Toll,**	8,543	33,978	53,000	64%
67	**563 Vehicle Lease**	5,514	36,396	50,000	73%
68	**566 Radio Maintenance**		10,488	12,000	87%
69	**588 Police Fleet Cellular Contract**	808	4,075	10,000	41%
70	**Total 550.2 Fleet Related Expenses**	**$ 14,865**	**$ 84,937**	**$ 125,000**	**68%**
71	**550.3 Personnel Miscellaneous**				
72	**553 Police Uniforms, Eqpmt, & Duty**		4,671	15,000	31%
73	**570 Training and Travel Exp**	1,189	6,835	30,000	23%
74	**572 Recruiting, Hiring, and Backgro**	43	6,961	5,000	139%
75	**572.1 Consulting - Bckgrnd/hiring/rec**	3,827	23,531	70,000	34%
76	**Total 572 Recruiting, Hiring, and Backgro**	**$ 3,870**	**$ 30,491**	**$ 75,000**	**41%**
77	**574 Reserve Program**		208	3,000	7%
78	**Total 550.3 Personnel Miscellaneous**	**$ 5,059**	**$ 42,206**	**$ 123,000**	**34%**
79	**550.4 Prof Services & Insurance**				
80	**591 General Liability Insurance**		65,000	65,000	100%
81	**595 Legal & Lexipol**	598	9,494	15,000	63%

82	**Total 550.4 Prof Services & Insurance**	**$ 598**	**$ 74,494**	**$ 80,000**	**93%**
83	**564 Cal-ID, ARIES, SunRidge, LEFTA**		130,246	170,000	77%
84	**589 Police Misc Expense**		1,076		
85	**Total Expenses**	**$ 472,853**	**$ 1,777,697**	**$ 3,267,699**	**54%**
86	**Net Operating Income**	**$ 312,871**	**$ (820,081)**	**$ (1,666,199)**	**49%**
87	**Net Income**	**$ 312,871**	**$ (820,081)**	**$ (1,666,199)**	**49%**

Saturday, Jan 04, 2025 11:57:27 AM GMT-8 - Accrual Basis

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

Line	Account	Dec 2024	YTD Actual	FY 25 Budget	% of Budget
1	**Income**				
2	**420.1 Parks Assessments**				
3	**424 Special Tax-L&L Parks**	25,144	25,144	47,000	53%
4	**Total 420.1 Parks Assessments**	**$ 25,144**	**$ 25,144**	**$ 47,000**	**53%**
5	**420.2 Parks Rental Revenue**				
6	**427 Community Center Revenue**	3,775	22,070	30,000	74%
7	**438 Tennis Court Revenue**	(10)	1,476	2,000	74%
8	**439 Other Community Center Revenue**		12,569		
9	**Total 420.2 Parks Rental Revenue**	**$ 3,765**	**$ 36,115**	**$ 32,000**	**113%**
10	**470 KCC Reserves**	30,000	30,000	30,000	100%
11	**471 KCC Annual Fees**	14,848	14,848	29,000	51%
12	**Total Income**	**$ 73,757**	**$ 106,107**	**$ 138,000**	**77%**
13	**Gross Profit**	**$ 73,757**	**$ 106,107**	**$ 138,000**	**77%**
14	**Expenses**				
15	**600 Park/Rec Sal & Ben**				
16	**601 Park & Rec Administrator**	(17,660)	7,296	21,000	35%
17	**602 Custodial Salary**	17,415	17,415	43,000	41%
18	**623 Social Security/Medicare - Dist**	2,118	2,118	4,896	43%
19	**Total 600 Park/Rec Sal & Ben**	**$ 1,873**	**$ 26,829**	**$ 68,896**	**39%**
20	**635 Park/Recreation Expenses**				
21	**640 Parks Expenses**				
22	**641 General Maintenance**	4,182	12,492	25,000	50%
23	**642 Utilities-Community Center**	1,026	18,323	25,000	73%
24	**643 Janitorial Supplies**		1,269	2,500	51%
25	**644 Landscaping**	2,775	22,370	34,000	66%
26	**645 Workers Comp**		3,000	3,000	100%
27	**646 Community Center Repairs**		300	4,000	8%
28	**647 Legal/Consulting**		0	5,000	0%
29	**Total 640 Parks Expenses**	**$ 7,984**	**$ 57,754**	**$ 98,500**	**59%**
30	**650 Other Park Expenses**				
31	**657 General Liability**		15,000	15,000	100%
32	**658 Levy Administration**	2,164	6,400	7,500	85%
33	**659 Other Park Expenses**		11,684	1,000	1168%
34	**674 Tennis Court Maint/Repair**		183	1,000	18%
35	**Total 650 Other Park Expenses**	**$ 2,164**	**$ 33,266**	**$ 24,500**	**136%**
36	**Total 635 Park/Recreation Expenses**	**$ 10,148**	**$ 91,020**	**$ 123,000**	**74%**
37	**950 Capital Outlay**				

38	**978 Pk/Rec Furn/Eq**		(638)		
39	**Total 950 Capital Outlay**	**$ -**	**$ (638)**	**$ -**	
40	**Total Expenses**	**$ 12,021**	**$ 117,210**	**$ 191,896**	**61%**
41	**Net Operating Income**	**$ 61,736**	**$ (11,103)**	**$ (53,896)**	**21%**
42	**Other Expenses**				
43	**700 Bond Expense**		0		
44	**975 Community Center Loan Repayment**		0	30,500	0%
45	**Total 700 Bond Expense**	**$ -**	**$ -**	**$ 30,500**	**0%**
46	**Total Other Expenses**	**$ -**	**$ -**	**$ 30,500**	**0%**
47	**Net Other Income**	**$ -**	**$ -**	**$ (30,500)**	**0%**
48	**Net Income**	**$ 61,736**	**$ (11,103)**	**$ (84,396)**	**13%**

Saturday, Jan 04, 2025 12:06:51 PM GMT-8 - Accrual Basis

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

Line	Account	Dec 2024	YTD Actual	FY 25 Budget	% of Budget
1	**Income**				
2	**440 Interest and Admin Charges**				
3	**448 Franchise Fees**	100	42,555	120,000	35%
4	**Total 440 Interest and Admin Charges**	**$ 100**	**$ 42,555**	**$ 120,000**	**35%**
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**	**$ 100**	**$ 117,555**	**$ 197,000**	**60%**
10	**Gross Profit**	**$ 100**	**$ 117,555**	**$ 197,000**	**60%**
11	**Expenses**				
12	**750 Waste Managment Expenses**				
13	**751 Waste Removal Franchise Fee Exp**	1,567	19,590	51,000	38%
14	**752 Waste Management Program Admin**		0	31,000	0%
15	**753 Other Waste Management Exp**		0	5,000	0%
16	**754 Consulting/Legal (Waste Mgmt)**		90	40,000	0%
17	**799 Waste Mgmt Grant Exp**	563	22,492	75,000	30%
18	**Total 750 Waste Managment Expenses**	**$ 2,130**	**$ 42,173**	**$ 202,000**	**21%**
19	**Total Expenses**	**$ 2,130**	**$ 42,173**	**$ 202,000**	**21%**
20	**Net Operating Income**	**$ (2,030)**	**$ 75,382**	**$ (5,000)**	**-1508%**
21	**Net Income**	**$ (2,030)**	**$ 75,382**	**$ (5,000)**	**-1508%**

Saturday, Jan 04, 2025 12:14:02 PM GMT-8 - Accrual Basis

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

MONTHLY FINANCIALS
FOR THE PERIOD JULY 1, 2024 THROUGH NOVEMBER 30, 2024

Kensington Police Protection & Community Services District

Balance Sheet Unaudited

For Period July to November 2024

Line	Account	
1	**ASSETS**	
2	**Current Assets**	
3	**Bank Accounts**	
4	**100 Petty Cash**	100
5	**101 Five Star Checking**	46,136
6	**103 Five Star Saving**	827
7	**104 CLASS - KCC Capital**	31,540
8	**105 CLASS - KPPCSD**	1,506,418
9	**139 LAIF-District**	77,894
10	**Total Bank Accounts**	**1,662,915**
11	**Total Current Assets**	**1,662,915**
12	**Fixed Assets**	
13	**160 Police Fixed Assets**	
14	**161 Police Bldg Improvements**	200,061
15	**162 Patrol Cars**	494,913
16	**163 Patrol Cars Accessories**	43,673
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26	**173 Community Center Improvements**	158,833
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28	**178 Pk/R Furn & Fixtures**	50,600
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32	**Other Assets**	
33	**190 Deferred Outflows - OPEB**	694,408
34	**191 Deferred Outflows - Pension**	3,157,152
35	**Total Other Assets**	**3,851,560**
36	**TOTAL ASSETS**	**11,153,738**
37	**LIABILITIES AND EQUITY**	
38	**Liabilities**	

39	**Current Liabilities**	
40	**Accounts Payable**	
41	**210 Accounts Payable**	52,546
42	**Total Accounts Payable**	**52,546**
43	**Credit Cards**	
44	**213 Cal Card #12227**	2,275
45	**Total Credit Cards**	**2,275**
46	**Other Current Liabilities**	
47	**220 Payroll Liabilities**	
48	**231 AFLAC**	256
49	**Total 220 Payroll Liabilities**	**256**
50	**Total Other Current Liabilities**	**256**
51	**Total Current Liabilities**	**55,077**
52	**Long-Term Liabilities**	
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54	**241 2020 POB - ST Portion**	181,000
55	**242 2020 POB - LT Portion**	3,721,000
56	**Total 240 2020 Pension Obligation Bond**	**3,902,000**
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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**	**136,621**
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**	**7,067,928**
68	**Total Liabilities**	**7,123,006**
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**	(1,359,646)
74	**Total Equity**	**4,030,732**
75	**TOTAL LIABILITIES AND EQUITY**	**11,153,738**

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

Line	Account	Nov 2024	YTD Actual	FY 25 Budget	% of Budget
1	**Income**				
2	**400 Property Tax Revenue**				
3	**401 Levy Tax - Co. Prop. 1%**		72,369	2,522,000	3%
4	**Total 400 Property Tax Revenue**	**$ -**	**$ 72,369**	**$ 2,522,000**	**3%**
5	**440 Interest and Admin Charges**				
6	**456 Interest**	6,383	45,158	30,000	151%
7	**458 Other District Rev - Allocation**	14,136	31,180	31,000	101%
8	**Total 440 Interest and Admin Charges**	**$ 20,519**	**$ 76,338**	**$ 61,000**	**125%**
9	**480 General Fund Rental Revenue**		7,316		
10	**Total Income**	**$ 20,519**	**$ 156,022**	**$ 2,583,000**	**6%**
11	**Gross Profit**	**$ 20,519**	**$ 156,022**	**$ 2,583,000**	**6%**
12	**Expenses**				
14	**800 District Expenses**				
15	**815 Admin Communications**	2,274	5,295	9,500	56%
16	**816 Office Supplies**	159	1,703	3,000	57%
17	**817 Postage**	120	380	2,500	15%
18	**818 Mileage Reimbursement**	107	360	1,000	36%
19	**819 Dues/Subscriptions**	646	16,970	18,000	94%
20	**820 Copier Contract**	325	1,790	3,500	51%
21	**825 Board Continuing Ed/Conferences**		0	6,000	0%
22	**831 Training and Travel Admin**	1,138	4,554	15,000	30%
23	**860 Election**		0	8,000	0%
24	**870 County Expenditures**		0	25,000	0%
25	**898 Other Expenses**	52	(341)	5,000	-7%
26	**Total 800 District Expenses**	**$ 4,821**	**$ 30,711**	**$ 96,500**	**32%**
27	**800.2 Salaries & Benefits**				
28	**807 Salaries**	19,315	84,901	273,000	31%
29	**808 Payroll Taxes**	1,825	8,381	19,278	43%
30	**Total 800.2 Salaries & Benefits**	**$ 21,139**	**$ 93,282**	**$ 292,278**	**32%**
31	**800.3 Professional Services**				
32	**830 Legal (District/Personnel)**	9,197	23,704	35,000	68%
33	**835 Consulting**	10,708	80,085	100,000	80%
34	**840 Accounting/Audit**	23,834	81,724	160,000	51%
35	**Total 800.3 Professional Services**	**$ 43,739**	**$ 185,512**	**$ 295,000**	**63%**
36	**800.4 Insurances & LAFCO**				
37	**850 Insurance**		55,308	55,000	101%
38	**851 Workers Compensation**		4,395	3,000	147%

39	**861 LAFCO**			1,547		2,000	77%
40	**Total 800.4 Insurances & LAFCO**	**$**	**-**	**$ 61,250**	**$**	**60,000**	**102%**
41	**997 Payroll Expense**		294	12,107		15,000	81%
42	**Total Expenses**	**$**	**69,993**	**$ 382,411**	**$**	**758,778**	**50%**
43	**Net Operating Income**	**$**	**(49,474)**	**$ (226,389)**	**$**	**1,824,222**	**-12%**
44	**Net Income**	**$**	**(49,474)**	**$ (226,389)**	**$**	**1,824,222**	**-12%**

Thursday, Jan 02, 2025 07:39:09 AM GMT-8 - Accrual Basis

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

Line	Account	Nov 2024	YTD Atual	FY 25 Budget	% of Budget
1	**Income**				
2	**400.1 Assessments**				
3	**402 Special Tax-Police**		0	685,500	0%
4	**404 Measure G Supplemental Tax**		0	700,000	0%
5	**Total 400.1 Assessments**	**$ -**	**$ -**	**$ 1,385,500**	**0%**
6	**400.2 Grant Revenue**				
7	**414 POST Reimbursement**	253	768	10,000	8%
8	**415 SLESF**	19,628	123,520	200,000	62%
9	**Total 400.2 Grant Revenue**	**$ 19,881**	**$ 124,288**	**$ 210,000**	**59%**
10	**400.3 Reimbursements & Fees**				
11	**410 Police Fees/Service Charges**	2,132	6,364	6,000	106%
12	**418 Reimbursements/Refunds**	70	240		
13	**Total 400.3 Reimbursements & Fees**	**$ 2,202**	**$ 6,603**	**$ 6,000**	**110%**
14	**422 Other PD Grants**	41,000	41,000		
15	**Total Income**	**$ 63,083**	**$ 171,892**	**$ 1,601,500**	**11%**
16	**Gross Profit**	**$ 63,083**	**$ 171,892**	**$ 1,601,500**	**11%**
17	**Expenses**				
18	**500 Police Salaries**				
19	**502 Officers Salaries**				
20	**502.1 Officers Salary**	105,238	457,779	1,230,532	37%
21	**503 Holiday Pay**	3,493	17,864	46,000	39%
22	**503.4 Incentive Pay-Longevity Pay**	804	3,617		
23	**504 Incentive Pay- Education**	1,061	4,773	15,000	32%
24	**505 Incentive Pay- POST Certificate**	2,194	12,915	26,852	48%
25	**Total 502 Officers Salaries**	**$ 112,789**	**$ 496,948**	**$ 1,318,384**	38%
26	**506 Overtime**	7,144	28,904	50,000	58%
27	**Total 500 Police Salaries**	**$ 119,933**	**$ 525,852**	**$ 1,368,384**	**38%**
28	**500.1 Benefits**				
29	**509 Hiring Bonus**	2,000	10,000	12,000	83%
30	**516 Uniform Allowance**	900	4,000	12,000	33%
31	**520 In Lieu Health Expense**	500	2,000		
32	**521-A Medical/Vision/Dental-Active**	(1,543)	83,396	265,243	31%
33	**521-R Medical/Vision/Dental-Retired**	719	49,541	145,445	34%
34	**522 Officer Life Insurance**	580	3,308	6,000	55%
35	**Total 500.1 Benefits**	**$ 3,156**	**$ 152,245**	**$ 440,688**	**35%**
36	**500.2 Taxes & Worker's Comp**				
37	**523 Medicare**	1,997	7,897	19,000	42%

38	**530 Workers Compensation**		45,000	45,000	100%
39	**Total 500.2 Taxes & Worker's Comp**	**$ 1,997**	**$ 52,897**	**$ 64,000**	**83%**
40	**500.3 Retirement**				
41	**527 CalPERS District Share**	18,814	136,780	280,227	49%
42	**529 Pension Obligation Bond Payment**		0	330,900	0%
43	**Total 500.3 Retirement**	**$ 18,814**	**$ 136,780**	**$ 611,127**	**22%**
44	**550 Police Operating Expenses**				
45	**519 Axon - Body Cam/Tasers/Storage**		10,920	25,000	44%
46	**554 Traffic Safety/Equipment**		12,169	8,000	152%
47	**568 Evidence, Investigation, Forens**		767	8,000	10%
48	**571 Records, PRA, and Redaction Sof**	75	300	8,000	4%
49	**575 Community Safety Cameras**		0	15,000	0%
50	**576 Law, Subscriptions, and Members**	20	1,140	3,000	38%
51	**593 Volunteer Programs**		(233)	2,000	-12%
52	**594 Police & Community Events**	702	3,124	4,000	78%
53	**599 Police Taxes Administration**		0	5,000	0%
54	**Total 550 Police Operating Expenses**	**$ 797**	**$ 28,186**	**$ 78,000**	**36%**
55	**550.1 Buiding & District Expenses**				
56	**552 Office Supplies and Expenses**		2,269	5,000	45%
57	**567 Building Alarm, Fire, Security**	1,416	4,996	5,000	100%
58	**580 PG&E, EBMUD, and Phone**	2,757	14,574	35,000	42%
59	**581 Building Repairs and Maintenanc**	(953)	3,882	5,000	78%
60	**587 Rubicon IT Contract**	4,495	27,089	50,000	54%
61	**590 Janitorial**	1,150	5,018	12,000	42%
62	**592 Website Social Media Contracts**		0	7,500	0%
63	**597 Police Bldg. Lease**	11,302	38,621	88,000	44%
64	**Total 550.1 Buiding & District Expenses**	**$ 20,168**	**$ 96,450**	**$ 207,500**	**46%**
65	**550.2 Fleet Related Expenses**				
66	**561 Fleet Maintenance, Fuel, Toll,**	8,847	25,435	53,000	48%
67	**563 Vehicle Lease**	5,514	30,882	50,000	62%
68	**566 Radio Maintenance**		10,488	12,000	87%
69	**588 Police Fleet Cellular Contract**	808	3,268	10,000	33%
70	**Total 550.2 Fleet Related Expenses**	**$ 15,170**	**$ 70,072**	**$ 125,000**	**56%**
71	**550.3 Personnel Miscellaneous**				
72	**553 Police Uniforms, Eqpmt, & Duty**	3,224	4,671	15,000	31%
73	**570 Training and Travel Exp**		5,646	30,000	19%
74	**572 Recruiting, Hiring, and Backgro**	141	6,918	5,000	138%
75	**572.1 Consulting - Bckgrnd/hiring/rec**	6,332	19,703	70,000	28%
76	**Total 572 Recruiting, Hiring, and Backgro**	**$ 6,473**	**$ 26,621**	**$ 75,000**	**35%**
77	**574 Reserve Program**	208	208	3,000	7%
78	**Total 550.3 Personnel Miscellaneous**	**$ 9,904**	**$ 37,146**	**$ 123,000**	**30%**
79	**550.4 Prof Services & Insurance**				
80	**591 General Liability Insurance**		65,000	65,000	100%
81	**595 Legal & Lexipol**	4,049	8,895	15,000	59%

82	**Total 550.4 Prof Services & Insurance**	**$**	**4,049**	**$**	**73,895**	**$**	**80,000**	**92%**
83	**564 Cal-ID, ARIES, SunRidge, LEFTA**				130,246		170,000	77%
84	**589 Police Misc Expense**		(360)		1,076			
85	**Total Expenses**	**$**	**193,627**	**$**	**1,304,844**	**$**	**3,267,699**	**40%**
86	**Net Operating Income**	**$**	**130,544**	**$**	**1,132,952**	**$**	**(1,666,199)**	**-68%**
87	**Net Income**	**$**	**130,544**	**$**	**1,132,952**	**$**	**(1,666,199)**	**-68%**

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

Line	Account	Nov 2024	YTD Actuals	FY 25 Budget	% of Budget
1	**Income**				
2	**420.1 Parks Assessments**				
3	**424 Special Tax-L&L Parks**		0	47,000	0%
4	**Total 420.1 Parks Assessments**	**$ -**	**$ -**	**$ 47,000**	**0%**
5	**420.2 Parks Rental Revenue**				
6	**427 Community Center Revenue**	2,650	18,295	30,000	61%
7	**438 Tennis Court Revenue**	(10)	1,486	2,000	74%
8	**439 Other Community Center Revenue**		12,569		
9	**Total 420.2 Parks Rental Revenue**	**$ 2,640**	**$ 32,350**	**$ 32,000**	**101%**
10	**470 KCC Reserves**		0	30,000	0%
11	**471 KCC Annual Fees**		0	29,000	0%
12	**Total Income**	**$ 2,640**	**$ 32,350**	**$ 138,000**	**23%**
13	**Gross Profit**	**$ 2,640**	**$ 32,350**	**$ 138,000**	**23%**
14	**Expenses**				
15	**600 Park/Rec Sal & Ben**				
16	**601 Park & Rec Administrator**	4,604	24,956	21,000	119%
17	**602 Custodial Salary**		0	43,000	0%
18	**623 Social Security/Medicare - Dist**		0	4,896	0%
19	**Total 600 Park/Rec Sal & Ben**	**$ 4,604**	**$ 24,956**	**$ 68,896**	**36%**
20	**635 Park/Recreation Expenses**				
21	**640 Parks Expenses**				
22	**641 General Maintenance**	356	8,309	25,000	33%
23	**642 Utilities-Community Center**	6,784	17,297	25,000	69%
24	**643 Janitorial Supplies**		1,269	2,500	51%
25	**644 Landscaping**	2,775	19,595	34,000	58%
26	**645 Workers Comp**		3,000	3,000	100%
27	**646 Community Center Repairs**		300	4,000	8%
28	**647 Legal/Consulting**		0	5,000	0%
29	**Total 640 Parks Expenses**	**$ 9,915**	**$ 49,770**	**$ 98,500**	**51%**
30	**650 Other Park Expenses**				
31	**657 General Liability**		15,000	15,000	100%
32	**658 Levy Administration**		4,235	7,500	56%
33	**659 Other Park Expenses**	8	11,684	1,000	1168%
34	**674 Tennis Court Maint/Repair**	183	183	1,000	18%
35	**Total 650 Other Park Expenses**	**$ 191**	**$ 31,102**	**$ 24,500**	**127%**
36	**Total 635 Park/Recreation Expenses**	**$ 10,106**	**$ 80,872**	**$ 123,000**	**66%**
40	**950 Capital Outlay**				

41	**978 Pk/Rec Furn/Eq**		(638)		
42	**Total 950 Capital Outlay**	**$ -**	**$ (638)**	**$ -**	
43	**Total Expenses**	**$ 14,710**	**$ 105,189**	**$ 191,896**	**55%**
44	**Net Operating Income**	**$ (12,070)**	**$ (72,839)**	**$ (53,896)**	**135%**
48	**Other Expenses**				
50	**700 Bond Expense**				
51	**975 Community Center Loan Repayment**		0	30,500	0%
52	**Total 700 Bond Expense**	**$ -**	**$ -**	**$ 30,500**	**0%**
53	**Total Other Expenses**	**$ -**	**$ 4,592,871**	**$ 30,500**	**15059%**
54	**Net Other Income**	**$ -**	**$ (4,877)**	**$ (30,500)**	**16%**
55	**Net Income**	**$ (12,070)**	**$ (77,716)**	**$ (84,396)**	**92%**

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

Line	Account	Nov 2024	YTD Actual	FY 25 Budget	% of Budget
1	**Income**				
2	**440 Interest and Admin Charges**				
3	**448 Franchise Fees**	6,088	42,454	120,000	35%
4	**Total 440 Interest and Admin Charges**	**$ 6,089**	**$ 42,455**	**$ 120,000**	**35%**
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**	**$ 6,089**	**$ 117,455**	**$ 197,000**	**60%**
10	**Gross Profit**	**$ 6,089**	**$ 117,455**	**$ 197,000**	**60%**
11	**Expenses**				
12	**750 Waste Managment Expenses**				
13	**751 Waste Removal Franchise Fee Exp**		18,023	51,000	35%
14	**752 Waste Management Program Admin**		0	31,000	0%
15	**753 Other Waste Management Exp**		0	5,000	0%
16	**754 Consulting/Legal (Waste Mgmt)**	90	90	40,000	0%
17	**799 Waste Mgmt Grant Exp**	1,333	21,930	75,000	29%
18	**Total 750 Waste Managment Expenses**	**$ 1,423**	**$ 40,043**	**$ 202,000**	**20%**
19	**Total Expenses**	**$ 1,423**	**$ 40,043**	**$ 202,000**	**20%**
20	**Net Operating Income**	**$ 4,666**	**$ 77,412**	**$ (5,000)**	**-1548%**
21	**Net Income**	**$ 4,666**	**$ 77,412**	**$ (5,000)**	**-1548%**

Thursday, Jan 02, 2025 08:05:47 AM GMT-8 - Accrual Basis

Item #8c

Vendor: 41677 KPPCSD

Fund #	Rev #	Revenue Description	Secured Levy Collections	Payment PCT	Levy Advance Collections	Collection Fee	Previous Payments	Amount Payable
3255	9010	PROP TAXES-CURRENT SEC	2,457,945.42	0.55	1,351,869.98	0.00	0.00	1,351,869.98
3255	9011	PROP TAXES-SUPPLEMENTAL	10,966.25	0.55	6,031.44	0.00	0.00	6,031.44
3255	9013	PROP TAXES-UNITARY	24,800.07	0.55	13,640.04	0.00	0.00	13,640.04
3255	9020	PROP TAXES-CURRENT UNSEC	72,368.55	1.00	72,368.55	0.00	72,368.55	0.00
3255	9030	PROP TAXES-PRIOR SECURED	-12,422.21	1.00	-12,422.21	0.00	0.00	-12,422.21
3255	9031	PROP TAX-PRIOR SUPPLEMENT	-6,309.45	1.00	-6,309.45	0.00	0.00	-6,309.45
3255	9035	PROP TAX-PRIOR UNSECURED	1,377.67	1.00	1,377.67	0.00	0.00	1,377.67
3255	9066	SPECIAL TAX-FIRE/POLICE	686,040.00	0.55	377,322.00	0.00	0.00	377,322.00
3255	9580	OTHER IN LIEU TAXES	77.42	1.00	77.42	0.00	0.00	77.42
3255	9607	ASSESSMENT COLLECTION FEE	-4,331.80	0.55	-2,382.49	0.00	0.00	-2,382.49
3255	9895	MISC CURRENT SERVICES	705,522.96	0.55	388,037.63	0.00	0.00	388,037.63
Total 3255 KENSGTN COMMUNITY SERV			3,936,034.88		2,189,610.58	0.00	72,368.55	2,117,242.03
3257	9607	ASSESSMENT COLLECTION FEE	-2,110.56	0.55	-1,160.81	0.00	0.00	-1,160.81
3257	9754	STREET LIGHTS & LANDSCP	47,826.16	0.55	26,304.39	0.00	0.00	26,304.39
Total 3257 KENSINGTON PARK LLD			45,715.60		25,143.58	0.00	0.00	25,143.58
		Total 41677 KPPCSD	3,981,750.48		2,214,754.16	0.00	72,368.55	2,142,385.61

Deposit Summary

11/20/2024 2:27 PM

Kensington Police Protection & Community Services District

Summary of Deposits to 101 · Five Star Checking on 11/20/2024

Chk No.	PmtMethod	Rcd From		Memo	Amount
2605	Electronic	Bay View Refuse A/R	461	Bayview October 2024	5,688.56
215609	Check	Contra Costa County	410	September 2024 Fines and Fees	650.69
210792	Check	Contra Costa County	415	24-25 August SLESF COPS ALLOC	19,628.31
206235	Check	Contra Costa County	410	572-040-016-6 SEC PF	744.40
0000995438	Check	KFPD	458	50% of Ridgeline invoice# 23022-04	3,967.50
0000995434	Check	KFPD	458	50% of Ridgeline invoice# 23022-05 ...	4,814.38
0000995439	Check	KFPD	458	50% of Ridgeline invoice# 23022-07	5,353.75
114091230	Check	Metropolitan Reporting Bureau	410	Police report	20.00
68471400	Check	State of California	414	Peace Officer Standards & Trng: Vouc...	252.60
68515570	Check	State of California	422	SEC., Transaportation Agency	41,000.00
2121	Check	Community Center Rental	427	KCC rental from Mary Firestone	708.00
1339	Check		460	Mill Program from Amy DuPage	100.00
1140	Check		460	Mill Program from Alan Klaassen	100.00
1002	Check		460	Mill Program from Carolyn De Agosto	100.00
101	Check		460	Mill Program from Nicole Sahf	100.00
161	Check	KPOA	418	Joint Gift KPD and KPOA	70.00

Less Cash Back:

Deposit Total: **83,298.19**

Kensington Police Protection & CSD

Deposit Detail

December 23, 2024

DATE	TRANSACTION TYPE	NUM	CUSTOMER FULL NAME	VENDOR	MEMO/DESCRIPTION	CLEARED	AMOUNT
101 Five Star Checking							
34727							
12/23/2024	Deposit				Mobile Capture Deposit	Cleared	$100.00
12/23/2024	Deposit				Mobile Capture Deposit		$100.00
34728							
12/23/2024	Deposit			US Bank CCard	Mobile Capture Deposit	Cleared	$259.51
12/23/2024	Deposit			US Bank CCard	Mobile Capture Deposit		$259.51
34729							
12/23/2024	Deposit			Data Ticket Inc.	Mobile Capture Deposit	Cleared	$45.01
12/23/2024	Deposit			Data Ticket Inc.	Mobile Capture Deposit		$45.01
34730							
12/23/2024	Deposit			Contra Costa County Auditor - Controller	24-25 September SLESF COPS ALLOC	Cleared	$19,203.63
12/23/2024	Deposit			Contra Costa County Auditor - Controller	24-25 September SLESF COPS ALLOC		$19,203.63
34731							
12/23/2024	Deposit			Kensington Community Council	Bi-annual use fee	Cleared	$14,848.00
12/23/2024	Deposit			Kensington Community Council	Bi-annual use fee		$14,848.00
34732							
12/23/2024	Deposit			Kensington Community Council	Mobile Capture Deposit	Cleared	$30,000.00
12/23/2024	Deposit			Kensington Community Council	Mobile Capture Deposit		$30,000.00
34733							
12/23/2024	Deposit			Contra Costa County Auditor - Controller	10/24 Kensington Traffic Safety, School and Fines	Cleared	$715.50
12/23/2024	Deposit			Contra Costa County Auditor - Controller	10/24 Kensington Traffic Safety, School and Fines		$715.50
34734							
12/23/2024	Deposit		Lexis Nexis		Mobile Capture Deposit	Cleared	$20.00
12/23/2024	Deposit		Lexis Nexis		Mobile Capture Deposit		$20.00
34735							
12/23/2024	Deposit			Contra Costa County Auditor - Controller	Mobile Capture Deposit	Cleared	$200.00
12/23/2024	Deposit			Contra Costa County Auditor - Controller	Mobile Capture Deposit		$200.00

Total amount deposited:- $65,391.65