

Kensington Police Protection & Community Services District
Transaction List by Date
July 25, 2024

Type	Date	Num	Adj	Name	Memo	Account	Class	Clr	Split	Debit	Credit
Jul 25, 24	Bill Pmt -Check	07/25/2024	30724	Advanced Systems Group LLC	C10169	101 · Five Star Checking			210 · Accounts Payable		2,925.00
	Bill Pmt -Check	07/25/2024	30725	AFLAC	M1F02 INV# 471950 June & July billi	101 · Five Star Checking			210 · Accounts Payable		969.40
	Bill Pmt -Check	07/25/2024	30726	Amazon	A1297SCF5R73DC (for June 2024 bi	101 · Five Star Checking			210 · Accounts Payable		951.81
	Bill Pmt -Check	07/25/2024	30727	AT&T CalNET 3	BAN 9391062077 Stmt 06/03/2024 -	101 · Five Star Checking			210 · Accounts Payable		925.48
	Bill Pmt -Check	07/25/2024	30728	Best Best & Krieger LLP	Professional services rendered throu	101 · Five Star Checking			210 · Accounts Payable		1,283.00
	Bill Pmt -Check	07/25/2024	30729	C & J Cleaning Services	June 2024	101 · Five Star Checking			210 · Accounts Payable		1,150.00
	Bill Pmt -Check	07/25/2024	30730	C. L. E. A.	July 2024 Billing	101 · Five Star Checking			210 · Accounts Payable		544.00
	Bill Pmt -Check	07/25/2024	30731	CC County Conservation & Developm	June 2024	101 · Five Star Checking			210 · Accounts Payable		1,953.18
	Bill Pmt -Check	07/25/2024	30732	CCC Office of the Sheriff	INV# 24-3674 (Attn: LETC/Melissa K.	101 · Five Star Checking			210 · Accounts Payable		425.00
	Bill Pmt -Check	07/25/2024	30733	Comcast	8155 40 044 0278610	101 · Five Star Checking			210 · Accounts Payable		652.56
	Bill Pmt -Check	07/25/2024	30734	Data Ticket Inc.	Invoices from May 2024	101 · Five Star Checking			210 · Accounts Payable		114.50
	Bill Pmt -Check	07/25/2024	30735	Delta Dental	05-0491200004	101 · Five Star Checking			210 · Accounts Payable		2,377.32
	Bill Pmt -Check	07/25/2024	30736	EBMUD		101 · Five Star Checking			210 · Accounts Payable		3,271.33
	Bill Pmt -Check	07/25/2024	30737	Eide Bailly LLP	Client # 266131	101 · Five Star Checking			210 · Accounts Payable		9,971.39
	Bill Pmt -Check	07/25/2024	30738	ERSIC, LLC	INV# 1004	101 · Five Star Checking			210 · Accounts Payable		2,551.50
	Bill Pmt -Check	07/25/2024	30739	Fernando Herrera	Services rendered in June 2024	101 · Five Star Checking			210 · Accounts Payable		3,810.00
	Bill Pmt -Check	07/25/2024	30740	Ford Motor Credit Company LLC	Acct# 6110501 Ford vehicle 2023	101 · Five Star Checking			210 · Accounts Payable		904.82
	Bill Pmt -Check	07/25/2024	30741	Galls Incorporated	3524376	101 · Five Star Checking			210 · Accounts Payable		673.23
	Bill Pmt -Check	07/25/2024	30742	Great America Financial Services	015-1439943-000	101 · Five Star Checking			210 · Accounts Payable		221.57
	Bill Pmt -Check	07/25/2024	30743	Greg Harman	Coverage Period August 2024	101 · Five Star Checking			210 · Accounts Payable		349.40
	Bill Pmt -Check	07/25/2024	30744	Kanchana Borisuthirata	Travel reimbursement from 06/18/24	101 · Five Star Checking			210 · Accounts Payable		1,050.92
	Bill Pmt -Check	07/25/2024	30745	LEFTA Systems	Addition line for SGT Rivera	101 · Five Star Checking			210 · Accounts Payable		33.00
	Bill Pmt -Check	07/25/2024	30746	Lexipol LLC	Cordico Law Enforcement Wellness /	101 · Five Star Checking			210 · Accounts Payable		1,999.00
	Bill Pmt -Check	07/25/2024	30747	Lynelle Lewis	Mileage reimbursement June & July	101 · Five Star Checking			210 · Accounts Payable		81.21
	Bill Pmt -Check	07/25/2024	30748	Major Alarm	150046003	101 · Five Star Checking			210 · Accounts Payable		69.00
	Bill Pmt -Check	07/25/2024	30749	Minuteman Press	INV# 54079	101 · Five Star Checking			210 · Accounts Payable		663.08
	Bill Pmt -Check	07/25/2024	30750	Mobile Modular	R1031374	101 · Five Star Checking			210 · Accounts Payable		5,651.20
	Bill Pmt -Check	07/25/2024	30751	NBS Government Finance Group	INV# 202406-2349 & 2373 for service	101 · Five Star Checking			210 · Accounts Payable		2,644.79
	Bill Pmt -Check	07/25/2024	30752	Nextiva, Inc.	AC# 3994083 Contract# 2751865	101 · Five Star Checking			210 · Accounts Payable		701.48
	Bill Pmt -Check	07/25/2024	30753	Nippon Life Insurance Company of Ai	GJ9600	101 · Five Star Checking			210 · Accounts Payable		121.80
	Bill Pmt -Check	07/25/2024	30754	PG&E		101 · Five Star Checking			210 · Accounts Payable		1,982.97
	Bill Pmt -Check	07/25/2024	30755	Principal Life Insurance	1129864-10001, for August	101 · Five Star Checking			210 · Accounts Payable		150.40
	Bill Pmt -Check	07/25/2024	30756	Ridgeline Municipal Strategies, LLC	Fiscal analysis services from 06/01/2	101 · Five Star Checking			210 · Accounts Payable		6,402.50
	Bill Pmt -Check	07/25/2024	30757	Rosa Ruiz	June 2024 reimbursement	101 · Five Star Checking			210 · Accounts Payable		61.55
	Bill Pmt -Check	07/25/2024	30758	Rubiconn LLC	July 2024 Billing	101 · Five Star Checking			210 · Accounts Payable		4,547.00
	Bill Pmt -Check	07/25/2024	30759	Smile Business Products, Inc.	KP01 INV# 1199980	101 · Five Star Checking			210 · Accounts Payable		103.15
	Bill Pmt -Check	07/25/2024	30760	Streamline	INV# 4E33FC18-0044	101 · Five Star Checking			210 · Accounts Payable		249.00
	Bill Pmt -Check	07/25/2024	30761	Sun Ridge Systems, Inc	Annual support services from July 1, .	101 · Five Star Checking			210 · Accounts Payable		10,037.00
	Bill Pmt -Check	07/25/2024	30762	TransUnion	813540	101 · Five Star Checking			210 · Accounts Payable		75.00
	Bill Pmt -Check	07/25/2024	30763	US Bank CCard	4866 9145 5552 5747	101 · Five Star Checking			210 · Accounts Payable		2,503.35
	Bill Pmt -Check	07/25/2024	30764	USbancorp	Cust# 1783852	101 · Five Star Checking			210 · Accounts Payable		4,609.59
	Bill Pmt -Check	07/25/2024	30765	Verizon Wireless	772287401-00001	101 · Five Star Checking			210 · Accounts Payable		764.72
	Bill Pmt -Check	07/25/2024	30766	Vision Service Plan	00102808	101 · Five Star Checking			210 · Accounts Payable		516.96
	Bill Pmt -Check	07/25/2024	30767	Wex Bank - Chevron	0496-00-526644-0	101 · Five Star Checking			210 · Accounts Payable		366.43
	Bill Pmt -Check	07/25/2024	30768	Wex Bank - Exxon	369-677-649-5	101 · Five Star Checking			210 · Accounts Payable		2,839.31

Total Paid Amount: 84,248.90

Jul 25, 24

Invoice Statement

Billing Period: 2024-01-01 to 2024-07-01

KENSINGTON POLICE PROTECTION AND
COMMUNITY SERVICES DISTRICT
217 ARLINGTON AVENUE
KENSINGTON, CA 94707

TOTAL PAYMENT DUE:	\$75,113.50
PAYMENT DUE DATE:	2024-07-01

If you have any questions regarding this statement, please contact us at (631) 776-3993 or COPFinformation@capitalone.com

Loan Number:
Invoice Number: 0013092262
Client Identifier: FUND CALPERS UAPL/TXBL-POB-REV

KENSINGTON POLICE PROTECTION AND
Client Identifier: FUND CALPERS UAPL/TXBL-POB-REV
Customer #: 70516261
Billing Period: 2024-01-01 to 2024-07-01

TOTAL PAYMENT DUE:	\$75,113.50
PAYMENT DUE DATE:	2024-07-01

If paying by Electronic Funds Transfer, please wire payment to:
CapitalOneBank
ABA #:
Beneficiary: CapitalOne Public Funding, LLC
Account #: 2082409885
Please include your loan number xxxxxx for proper credit to your account

If paying by check, please please remit payment using instructions below:
Make all checks payable to **Capital One Public Funding, LLC**.
Please include your loan number xxxxx for proper credit to your account
Detach this portion and return with payment to address below:

Capital One Public Funding, LLC
PO Box 2400
Hicksville, NY 11802

Amount Enclosed: \$ _____

1:23 PM
07/24/24**Kensington Police Protection & Community Services District****Deposit Detail**

July 1 - 24, 2024

Type	Num	Date	Name	Account	Amount
Deposit		07/02/2024		101 · Five Star C...	75,000.00
			State of California	480 · Rental Reve...	-75,000.00
TOTAL					-75,000.00
Deposit		07/18/2024		101 · Five Star C...	2,438.55
			KFPD	480 · Rental Reve...	-2,438.55
TOTAL					-2,438.55
Deposit		07/18/2024		101 · Five Star C...	4,557.41
			Bay View Refuse ...	461 · Waste Rem...	-4,557.41
TOTAL					-4,557.41
Deposit		07/18/2024		101 · Five Star C...	5,247.50
			KFPD	458 · Other Distri...	-5,247.50
TOTAL					-5,247.50
Deposit		07/18/2024		101 · Five Star C...	232,121.20
			Contra Costa Cou...	439 · Other Com...	-232,121.20
TOTAL					-232,121.20

Deposit Summary

7/25/2024 10:03 AM

Kensington Police Protection & Community Services District

Summary of Deposits to 101 - Five Star Checking on 07/25/2024

Chk No.	PmtMethod	Red From	Memo	Amount
178468	Check	Contra Costa County Auditor - Contr...	Police fines	134.36
2584224011	Check	Lexis Nexis	Police report	20.00
2542535512	Check	Lexis Nexis	Police report	20.00
2581540212	Check	Lexis Nexis	Police report	20.00
2639275951	Check	Lexis Nexis	Police report	20.00
2601640852	Check	Lexis Nexis	Police report	20.00
2600947052	Check	Lexis Nexis	Police report	20.00
114079745	Check	Metropolitan Reporting Bureau	Police report	20.00
113952490	Check	Metropolitan Reporting Bureau	Police report	20.00
113952491	Check	Metropolitan Reporting Bureau	Police report	20.00
114122753	Check	Metropolitan Reporting Bureau	Police report	20.00
5197275	Check	Macro Pro	Report pickup	329.80
28621	Check	Life Line Screening of America	CC rental on Saturday June 22nd 2024	300.00

Less Cash Back:

Deposit Total:

964.16

Kensington Police Protection & Community Services District
Balance Sheet
As of June 30, 2024 (Unaudited)

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
100 · Petty Cash	\$ 100
101 · Five Star Checking	124,326
103 · Five Star Saving	352,088
104 · CLASS - KCC Capital	30,865
105 · CLASS - KPPCSD	2,298,587
110 · CCC Cash Accts	(100,298)
117b · Admin - Cash	39,296
130 · County Bond Accts	(34,929)
139 · LAIF-District	73,653
Total Checking/Savings	2,783,688
Accounts Receivable	336,811
Total Current Assets	3,120,498
Fixed Assets	5,424,534
Other Assets	
190 · Deferred Outflows - OPEB	694,408
191 · Deferred Outflows - Pension	3,157,152
Total Other Assets	3,851,560
TOTAL ASSETS	12,396,593
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	39,981
Credit Cards	2,124
Other Current Liabilities	78,930
Total Current Liabilities	121,035
Long Term Liabilities	
240 · 2020 Pension Obligation Bond	4,076,000
265 · Compensated Absence/Vac Buyback	91,962
290 · Community Center Loan	161,946
293 · Vehicle Capital Lease	157,456
295 · Net OPEB Liability	(138,185)
296 · Net Pension Liability	738,199
297 · Deferred Inflows - OPEB	340,223
298 · Deferred Inflows - Pension	1,861,343
Total Long Term Liabilities	7,288,944
Total Liabilities	7,409,979
Equity	4,986,613
TOTAL LIABILITIES & EQUITY	\$ 12,396,593

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	All Funds				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax - Co. Prop. 1%	\$ (208,809)	\$ 2,224,946	\$ 2,400,000	\$ (175,054)	93%
402 · Special Tax-Police	(40,237)	645,233	685,000	(39,767)	94%
404 · Measure G Supplemental Tax	-	679,346	660,000	19,346	103%
410 · Police Fees/Service Charges	1,169	7,721	5,000	2,721	154%
414 · POST Reimbursement	864	8,621	10,000	(1,379)	86%
415 · SLESF	-	266,108	195,000	71,108	136%
418 · Reimbursements/Refunds	330	9,390	-	9,390	100%
Total 400 · Property Tax Revenue	(246,683)	3,841,365	3,955,000	(113,635)	97%
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	-	181,055	180,000	1,055	101%
424 · Special Tax-L&L Parks	(3,047)	43,672	46,000	(2,328)	95%
427 · Community Center Revenue	19,381	71,954	50,000	21,954	144%
438 · Tennis Court Revenue	240	2,447	1,000	1,447	245%
439 · Other Community Center Revenue	232,121	263,542	-	263,542	100%
Total 420 · Park/Rec Activities Revenue	248,696	562,670	277,000	285,670	203%
431 · Unrealized Gains/Loss	-	9,950			
440 · District Activities Revenue					
448a · Franchise Fees	-	-	120,000	(120,000)	0%
448b · less Franchise Fees Paid Out	-	-	-	-	0%
456 · Interest	11,417	76,917	10,000	66,917	769%
458 · Other District Rev - Allocation	81,490	108,284	68,500	39,784	158%
Total 440 · District Activities Revenue	92,907	185,200	198,500	(13,300)	93%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	39,573	125,216	-	125,216	100%
Total 460 · Waste Removal Revenue	39,573	125,216	-	125,216	100%
470 · KCC Reserves	-	-	-	-	0%
471 · KCC Annual Fees	-	-	-	-	0%
480 · Rental Revenue	4,877	24,386	29,300	(4,915)	83%
481 · Waste Management Grant	-	-	-	-	0%
Total Income	139,370	4,748,787	4,459,800	288,987	106%
Gross Profit	139,370	4,748,787	4,459,800	288,987	106%
Expense					
500 · Police Salary and Benefit Exp					
502 · Officers Salaries					
502.1 · Officers Salary	-	-	-	-	0%
503.1 · Holiday Pay	5,031	37,930	50,100	(12,170)	76%
503.2 · Incentive Pay- Education	1,453	9,964	4,100	5,864	243%
503.3 · Incentive Pay- POST Certificate	3,274	35,430	34,600	830	102%
503.4 · Incentive Pay-Longevity Pay	45	45	-	45	100%
502 · Officers Salaries - Other	142,229	956,957	1,141,400	(184,443)	84%
Total 502 · Officers Salaries	152,031	1,040,326	1,230,200	(189,874)	85%
506 · Overtime	10,139	159,443	120,000	39,443	133%
508 · Salary - Non-Sworn	8,313	68,237	53,900	14,337	127%
509 · Hiring Bonus	-	30,063	20,000	10,063	150%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
512 · Employee Wellness Account	-	-	-	-	0%
516 · Uniform Allowance	1,200	9,000	10,800	(1,800)	83%
521-A · Medical/Vision/Dental-Active	13,118	176,882	183,700	(6,818)	96%
521-R · Medical/Vision/Dental-Retired	9,904	145,335	145,400	(65)	100%
522 · Officer Life Insurance	150	5,610	8,500	(2,890)	66%
523 · Medicare	2,417	18,950	20,300	(1,350)	93%
524 · Social Security / Medicare	658	4,373	4,100	273	107%
527 · CalPERS District Share	23,754	211,496	269,700	(58,204)	78%
528 · PERS - Officers Portion	-	5,493	-	5,493	100%
529 · Pension Obligation Bond Payment	-	330,926	330,900	26	100%
530 · Workers Compensation	-	38,000	38,000	-	100%
531 · Unemployment	-	14,250	52,000	(37,750)	27%
Total 500 · Police Salary and Benefit Exp	221,684	2,258,384	2,508,100	(249,716)	90%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	All Funds					
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget	
520 · In Lieu Health Expense	-	500	500	-	-	100%
550 · Police Operating Expenses						
519 · Axon - Body Cam/Tasers/Storage	-	-	-	-	0%	
552 · Office Supplies and Expenses	299	11,312	21,400	(10,088)	53%	
553 · Police Uniforms, Eqpmt, & Duty	-	32,094	30,000	2,094	107%	
554 · Traffic Safety/Equipment	115	57,670	25,000	32,670	231%	
560 · Crossing Guard	-	-	-	-	0%	
561 · Fleet Maintenance, Fuel, Toll,	1,211	40,269	17,000	23,269	237%	
562 · Vehicle Operation	5,819	49,427	30,000	19,427	165%	
563 · Vehicle Lease	905	62,223	86,500	(24,277)	72%	
564 · Cal-ID, ARIES, SunRidge, LEFTA	-	159,154	160,000	(846)	99%	
566 · Radio Maintenance	-	19,211	37,800	(18,589)	51%	
567 · Building Alarm, Fire, Security	-	5,893	4,000	1,893	147%	
568 · Evidence, Investigation, Forens	94	13,876	7,500	6,376	185%	
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%	
570 · Training and Travel Exp	425	26,383	30,000	(3,618)	88%	
571 · Records, PRA, and Redaction Sof	150	900	38,800	(37,900)	2%	
572 · Recruiting, Hiring, and Backgro						
572.1 · Consulting - Bckgrnd/hiring/rec	-	-	-	-	0%	
572 · Recruiting, Hiring, and Backgro - Other	777	15,930	25,000	(9,070)	64%	
Total 572 · Recruiting, Hiring, and Backgro	777	15,930	25,000	(9,070)	64%	
574 · Reserve Program	-	2,160	-	2,160	100%	
575 · Community Safety Cameras	-	-	-	-	0%	
576 · Law, Subscriptions, and Members	20	1,880	7,000	(5,120)	27%	
580 · PG&E, EBMUD, and Phone	4,050	33,759	27,000	6,759	125%	
581 · Building Repairs and Maintenanc	-	9,810	10,000	(190)	98%	
587 · Rubicon IT Contract	-	59,534	43,300	16,234	137%	
588 · Police Fleet Cellular Contract	1,548	9,765	10,000	(235)	98%	
591 · General Liability Insurance	-	55,288	55,000	288	101%	
592 · Website Social Media Contracts	-	20	5,000	(4,980)	0%	
593 · Volunteer Programs	233	2,079	7,500	(5,421)	28%	
594 · Police & Community Events	-	5,331	7,500	(2,169)	71%	
595 · Legal & Lexipol	-	17,431	9,000	8,431	194%	
597 · Police Bldg. Lease	5,571	86,889	66,000	20,889	132%	
597.1 · Bldg Maintenance/Repair	-	-	10,000	(10,000)	0%	
597.2 · Utilities	-	-	-	-	0%	
597.3 · Janitorial	2,300	13,779	14,000	(221)	98%	
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%	
Total 550 · Police Operating Expenses	23,517	792,066	792,300	(234)	100%	
589 · Police Misc Expense	-	800				
600 · Park/Rec Sal & Ben						
601 · Park & Rec Administrator	9,393	67,453	86,000	(18,547)	78%	
602 · Custodial/Cleaning Services	-	(20)	12,000	(12,020)	-0%	
623 · Social Security/Medicare - Dist	-	-	6,600	(6,600)	0%	
600 · Park/Rec Sal & Ben - Other	-	625	-	625	100%	
Total 600 · Park/Rec Sal & Ben	9,393	68,058	104,600	(36,542)	65%	
635 · Park/Recreation Expenses						
640 · Community Center Expenses						
641 · General Maintenance	-	3,706	2,500	1,206	148%	
642 · Utilities-Community Center	1,102	12,700	13,000	(300)	98%	
643 · Janitorial Supplies	341	2,156	1,500	656	144%	
644 · Landscaping	2,775	32,800	30,000	2,800	109%	
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97%	
646 · Community Center Repairs	-	700	10,000	(9,300)	7%	
647 · Legal/Consulting	-	1,162	-	1,162	100%	
649 · Interest Expense	(5)	6,119	-	6,119	100%	
640 · Community Center Expenses - Other	2,950	7,038	-	7,038	100%	
Total 640 · Community Center Expenses	7,163	67,742	58,400	9,342	116%	
650 · Park						
651 · General Maintenance	9,700	18,451	30,000	(11,549)	62%	
652 · Repairs	140	4,172	-	4,172	100%	
653 · Landscaping	-	360	-	360	100%	
656 · Utilities	3,340	17,350	-	17,350	100%	
657 · General Liab./Workers Comp	-	12,000	12,000	-	100%	
658 · Levy Administration	476	8,747	10,000	(1,253)	87%	
659 · Other Park Expenses	-	-	-	-	0%	
674 · Tennis Court Maint/Repair	-	571	-	571	100%	
Total 650 · Park	13,656	61,651	52,000	9,651	119%	
Total 635 · Park/Recreation Expenses	20,820	129,393	110,400	18,993	117%	

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	All Funds				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
699 · Com Center Expenses - Other	638	946			
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	14,377	53,664	51,400	2,264	104%
752 · Waste Management Program Admin	68,490	68,490	68,490	-	100%
753 · Other Waste Management Exp	-	9,509	3,040	6,469	313%
754 · Consulting/Legal (Waste Mgmt)	-	-	-	-	0%
799 · Waste Mgmt Grant Exp	-	-	-	-	0%
Total 750 · Waste Management Expenses	82,867	131,663	122,930	8,733	107%
800 · District Expenses					
807 · Salaries	24,061	230,935	259,400	(28,465)	89%
808 · Payroll Taxes	2,551	11,383	19,800	(8,417)	57%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	2,925	14,628	7,500	7,128	195%
816 · Office Supplies	300	5,229	2,000	3,229	261%
817 · Postage	120	1,852	-	1,852	100%
818 · Mileage Reimbursement	190	1,140	-	1,140	100%
819 · Dues/Subscriptions	161	16,645	11,000	5,645	151%
820 · Copier Contract	325	4,474	-	4,474	100%
825 · Board Continuing Ed/Conferences	-	5,065	8,000	(2,935)	63%
826 · Board Meetings	-	7	-	7	100%
830 · Legal (District/Personnel)	1,834	77,752	25,000	52,752	311%
831 · Training and Travel Admin	3,569	19,662	18,700	962	105%
835 · Consulting	19,398	62,855	50,000	12,855	126%
840 · Accounting/Audit	9,971	89,736	95,000	(5,264)	94%
850 · Insurance	-	45,000	45,000	-	100%
851 · Workers Compensation	-	1,569	1,500	69	105%
860 · Election	-	-	-	-	0%
861 · LAFCO	-	1,455	2,000	(545)	73%
870 · County Expenditures	-	6,472	25,000	(18,528)	26%
891 · COVID	-	-	-	-	0%
898 · Other Expenses	44	1,643	5,000	(3,357)	33%
Total 800 · District Expenses	65,448	597,502	624,900	(27,398)	96%
950 · Capital Outlay					
963 · Patrol Car Accessories	-	102,102	-	102,102	100%
967 · Station Equipment	-	(136)	-	(136)	100%
968 · Office Furn/Eq	-	(690)	-	(690)	100%
974 · Other Park Improvements	2,073	48,082	80,000	(31,918)	60%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	2,073	150,680	80,000	70,680	188%
997 · Payroll Expense	294	3,109	-	3,109	100%
Total Expense	426,733	4,133,099	4,343,730	(210,631)	95%
Net Ordinary Income	(287,363)	615,687	116,070	499,617	530%
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	25,325	25,325	30,500	(5,175)	83%
Total 700 · Bond Expense	25,325	25,325	30,500	(5,175)	83%
Total Other Expense	25,325	25,325	30,500	(5,175)	83%
Net Other Income	(25,325)	(25,325)	(30,500)	5,175	83%
Net Income	\$ (312,688)	\$ 590,362	\$ 85,570	\$ 504,792	690%

Kensington Police Protection & Community Services District
General Fund Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	General Fund				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax - Co. Prop. 1%	\$ (208,809)	\$ 2,224,946	\$ 2,400,000	\$ (175,054)	93%
418 · Reimbursements/Refunds	-	586	-	586	100%
Total 400 · Property Tax Revenue	<u>(208,809)</u>	<u>2,225,532</u>	<u>2,400,000</u>	<u>(174,468)</u>	<u>93%</u>
440 · District Activities Revenue					
456 · Interest	11,417	74,399	10,000	64,399	744%
458 · Other District Rev - Allocation	81,490	107,306	68,500	38,806	157%
Total 440 · District Activities Revenue	<u>92,907</u>	<u>181,705</u>	<u>78,500</u>	<u>103,205</u>	<u>231%</u>
480 · Rental Revenue	4,877	24,386	29,300	(4,915)	83%
Total Income	<u>(111,024)</u>	<u>2,431,623</u>	<u>2,507,800</u>	<u>(76,177)</u>	<u>97%</u>
Gross Profit	(111,024)	2,431,623	2,507,800	(76,177)	97%
Expense					
800 · District Expenses					
807 · Salaries	24,061	230,935	259,400	(28,465)	89%
808 · Payroll Taxes	2,551	11,383	19,800	(8,417)	57%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	2,925	14,628	7,500	7,128	195%
816 · Office Supplies	300	5,229	2,000	3,229	261%
817 · Postage	120	1,852	-	1,852	100%
818 · Mileage Reimbursement	190	1,140	-	1,140	100%
819 · Dues/Subscriptions	161	16,645	11,000	5,645	151%
820 · Copier Contract	325	4,474	-	4,474	100%
825 · Board Continuing Ed/Conferences	-	5,065	8,000	(2,935)	63%
826 · Board Meetings	-	7	-	7	100%
830 · Legal (District/Personnel)	1,834	77,752	25,000	52,752	311%
831 · Training and Travel Admin	3,569	19,662	18,700	962	105%
835 · Consulting	19,398	62,855	50,000	12,855	126%
840 · Accounting/Audit	9,971	89,736	95,000	(5,264)	94%
850 · Insurance	-	45,000	45,000	-	100%
851 · Workers Compensation	-	1,569	1,500	69	105%
861 · LAFCO	-	1,455	2,000	(545)	73%
870 · County Expenditures	-	6,472	25,000	(18,528)	26%
898 · Other Expenses	44	1,643	5,000	(3,357)	33%
Total 800 · District Expenses	<u>65,448</u>	<u>597,502</u>	<u>624,900</u>	<u>(27,398)</u>	<u>96%</u>
997 · Payroll Expense	294	3,109	-	3,109	100%
Total Expense	<u>65,742</u>	<u>600,611</u>	<u>624,900</u>	<u>(24,289)</u>	<u>96%</u>
Net Ordinary Income	<u>(176,767)</u>	<u>1,831,012</u>	<u>1,882,900</u>	<u>(51,888)</u>	<u>97%</u>
Net Income	<u>\$ (176,767)</u>	<u>\$ 1,831,012</u>	<u>\$ 1,882,900</u>	<u>\$ (51,888)</u>	<u>97%</u>

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	Police Fund				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
402 · Special Tax-Police	\$ (40,237)	\$ 645,233	\$ 685,000	\$ (39,767)	94%
404 · Measure G Supplemental Tax	-	679,346	660,000	19,346	103%
410 · Police Fees/Service Charges	1,169	7,721	5,000	2,721	154%
414 · POST Reimbursement	864	8,621	10,000	(1,379)	86%
415 · SLESF	-	266,108	195,000	71,108	136%
418 · Reimbursements/Refunds	330	8,804	-	8,804	100%
Total 400 · Property Tax Revenue	(37,875)	1,615,833	1,555,000	60,833	104%
431 · Unrealized Gains/Loss	-	9,950	-	9,950	100%
440 · District Activities Revenue					
458 · Other District Rev - Allocation	-	978	-	978	100%
Total 440 · District Activities Revenue	-	978	-	978	100%
Total Income	(37,875)	1,626,761	1,555,000	71,761	105%
Gross Profit	(37,875)	1,626,761	1,555,000	71,761	105%
Expense					
500 · Police Salary and Benefit Exp					
502 · Officers Salaries					
503.1 · Holiday Pay	5,031	37,930	50,100	(12,170)	76%
503.2 · Incentive Pay- Education	1,453	9,964	4,100	5,864	243%
503.3 · Incentive Pay- POST Certificate	3,274	35,430	34,600	830	102%
503.4 · Incentive Pay-Longevity Pay	45	45	-	45	100%
502 · Officers Salaries - Other	142,229	956,957	1,141,400	(184,443)	84%
Total 502 · Officers Salaries	152,031	1,040,326	1,230,200	(189,874)	85%
506 · Overtime	10,139	159,443	120,000	39,443	133%
508 · Salary - Non-Sworn	8,313	68,237	53,900	14,337	127%
509 · Hiring Bonus	-	30,063	20,000	10,063	150%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	1,200	9,000	10,800	(1,800)	83%
521-A · Medical/Vision/Dental-Active	13,118	176,882	183,700	(6,818)	96%
521-R · Medical/Vision/Dental-Retired	9,904	145,335	145,400	(65)	100%
522 · Officer Life Insurance	150	5,610	8,500	(2,890)	66%
523 · Medicare	2,417	18,950	20,300	(1,350)	93%
524 · Social Security / Medicare	658	4,373	4,100	273	107%
527 · CalPERS District Share	23,754	211,496	269,700	(58,204)	78%
528 · PERS - Officers Portion	-	5,493	-	5,493	100%
529 · Pension Obligation Bond Payment	-	330,926	330,900	26	100%
530 · Workers Compensation	-	38,000	38,000	-	100%
531 · Unemployment	-	14,250	52,000	(37,750)	27%
Total 500 · Police Salary and Benefit Exp	221,684	2,258,384	2,508,100	(249,716)	90%
520 · In Lieu Health Expense	-	500	500	-	100%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	299	11,312	21,400	(10,088)	53%
553 · Police Uniforms, Eqpmt, & Duty	-	32,094	30,000	2,094	107%
554 · Traffic Safety/Equipment	115	57,670	25,000	32,670	231%
561 · Fleet Maintenance, Fuel, Toll,	1,211	40,269	17,000	23,269	237%
562 · Vehicle Operation	5,819	49,427	30,000	19,427	165%
563 · Vehicle Lease	905	62,223	86,500	(24,277)	72%
564 · Cal-ID, ARIES, SunRidge, LEFTA	-	159,154	160,000	(846)	99%
566 · Radio Maintenance	-	19,211	37,800	(18,589)	51%
567 · Building Alarm, Fire, Security	-	5,893	4,000	1,893	147%
568 · Evidence, Investigation, Forens	94	13,876	7,500	6,376	185%

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	Police Fund				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	425	26,383	30,000	(3,618)	88%
571 · Records, PRA, and Redaction Sof	150	900	38,800	(37,900)	2%
572 · Recruiting, Hiring, and Backgro	777	15,930	25,000	(9,070)	64%
574 · Reserve Program	-	2,160	-	2,160	100%
576 · Law, Subscriptions, and Members	20	1,880	7,000	(5,120)	27%
580 · PG&E, EBMUD, and Phone	4,050	33,759	27,000	6,759	125%
581 · Building Repairs and Maintenan	-	9,810	10,000	(190)	98%
587 · Rubicon IT Contract	-	59,534	43,300	16,234	137%
588 · Police Fleet Cellular Contract	1,548	9,765	10,000	(235)	98%
591 · General Liability Insurance	-	55,288	55,000	288	101%
592 · Website Social Media Contracts	-	20	5,000	(4,980)	0%
593 · Volunteer Programs	233	2,079	7,500	(5,421)	28%
594 · Police & Community Events	-	5,331	7,500	(2,169)	71%
595 · Legal & Lexipol	-	17,431	9,000	8,431	194%
597 · Police Bldg. Lease	5,571	86,889	66,000	20,889	132%
597.1 · Bldg Maintenance/Repair	-	-	10,000	(10,000)	0%
597.3 · Janitorial	2,300	13,779	14,000	(221)	98%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%
Total 550 · Police Operating Expenses	23,517	792,066	792,300	(234)	100%
589 · Police Misc Expense	-	800	-	800	100%
950 · Capital Outlay					
963 · Patrol Car Accessories	-	102,102	-	102,102	100%
967 · Station Equipment	-	(136)	-	(136)	100%
968 · Office Furn/Eq	-	(690)	-	(690)	100%
Total 950 · Capital Outlay	-	101,275	-	101,275	100%
Total Expense	245,201	3,153,025	3,300,900	(147,875)	96%
Net Ordinary Income	(283,075)	(1,526,264)	(1,745,900)	219,636	87%
Net Income	\$ (283,075)	\$ (1,526,264)	\$ (1,745,900)	\$ 219,636	87%

Kensington Police Protection & Community Services District
Parks Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	Parks Fund				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	\$ -	\$ 181,055	\$ 180,000	\$ 1,055	101%
424 · Special Tax-L&L Parks	(3,047)	43,672	46,000	(2,328)	95%
427 · Community Center Revenue	19,381	71,954	50,000	21,954	144%
438 · Tennis Court Revenue	240	2,447	1,000	1,447	245%
439 · Other Community Center Revenue	232,121	263,542	-	263,542	100%
Total 420 · Park/Rec Activities Revenue	248,696	562,670	277,000	285,670	203%
Total Income	248,696	562,670	277,000	285,670	203%
Gross Profit	248,696	562,670	277,000	285,670	203%
Expense					
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	9,393	67,453	86,000	(18,547)	78%
602 · Custodial/Cleaning Services	-	(20)	12,000	(12,020)	-0%
623 · Social Security/Medicare - Dist	-	-	6,600	(6,600)	0%
600 · Park/Rec Sal & Ben - Other	-	625	-	625	100%
Total 600 · Park/Rec Sal & Ben	9,393	68,058	104,600	(36,542)	65%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	-	3,706	2,500	1,206	148%
642 · Utilities-Community Center	1,102	12,700	13,000	(300)	98%
643 · Janitorial Supplies	341	2,156	1,500	656	144%
644 · Landscaping	2,775	32,800	30,000	2,800	109%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97%
646 · Community Center Repairs	-	700	10,000	(9,300)	7%
647 · Legal/Consulting	-	1,162	-	1,162	100%
649 · Interest Expense	(5)	6,119	-	6,119	100%
640 · Community Center Expenses - Other	2,950	7,038	-	7,038	100%
Total 640 · Community Center Expenses	7,163	67,742	58,400	9,342	116%
650 · Park					
651 · General Maintenance	9,700	18,451	30,000	(11,549)	62%
652 · Repairs	140	4,172	-	4,172	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	3,340	17,350	-	17,350	100%
657 · General Liab./Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	476	8,747	10,000	(1,253)	87%
674 · Tennis Court Maint/Repair	-	571	-	571	100%
Total 650 · Park	13,656	61,651	52,000	9,651	119%
Total 635 · Park/Recreation Expenses	20,820	129,393	110,400	18,993	117%
699 · Com Center Expenses - Other	638	946	-	946	100%
950 · Capital Outlay					
974 · Other Park Improvements	2,073	48,082	80,000	(31,918)	60%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	2,073	49,404	80,000	(30,596)	62%
Total Expense	32,924	247,801	295,000	(47,199)	84%
Net Ordinary Income	215,772	314,869	(18,000)	332,869	-1,749%
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	25,325	25,325	30,500	(5,175)	83%
Total 700 · Bond Expense	25,325	25,325	30,500	(5,175)	83%
Total Other Expense	25,325	25,325	30,500	(5,175)	83%
Net Other Income	(25,325)	(25,325)	(30,500)	5,175	83%
Net Income	\$ 190,447	\$ 289,544	\$ (48,500)	\$ 338,044	-597%

Kensington Police Protection & Community Services District
Waste Management Profit & Loss Budget vs. Actual
June 30, 2024 (Unaudited)

	Waste Management Fund				
	Jun 24	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
440 · District Activities Revenue					
448a · Franchise Fees	\$ -	\$ -	\$ 120,000	\$ (120,000)	0%
456 · Interest	-	2,517	-	2,517	100%
Total 440 · District Activities Revenue	-	2,517	120,000	(117,483)	2%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	39,573	125,216	-	125,216	100%
Total 460 · Waste Removal Revenue	39,573	125,216	-	125,216	100%
481 · Waste Management Grant	-	-	-	-	0%
Total Income	39,573	127,733	120,000	7,733	106%
Gross Profit	39,573	127,733	120,000	7,733	106%
Expense					
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	14,377	53,664	51,400	2,264	104%
752 · Waste Management Program Admin	68,490	68,490	68,490	-	100%
753 · Other Waste Management Exp	-	9,509	3,040	6,469	313%
Total 750 · Waste Management Expenses	82,867	131,663	122,930	8,733	107%
Total Expense	82,867	131,663	122,930	8,733	107%
Net Ordinary Income	(43,293)	(3,930)	(2,930)	(1,000)	134%
Net Income	\$ (43,293)	\$ (3,930)	\$ (2,930)	\$ (1,000)	134%