

Kensington Police Protection & Community Services District  
Transaction List by Date  
October 23, 2024

Type	Date	Num	Adj	Name	Memo	Account	Class	Clr	Split	Debit	Credit
Oct 23, 24											
Bill Pmt -Check	10/23/2024	30864		Alan Kropp & Associates	INV# 29265	101 - Five Star Checking			210 - Accounts Payable		13,286.25
Bill Pmt -Check	10/23/2024	30865		Amazon	A1297SCF5R73DC (for September 2	101 - Five Star Checking			210 - Accounts Payable		628.84
Bill Pmt -Check	10/23/2024	30866		AT&T CalNET 3	BAN 9391062077 Stmt 09/03/2024 -	101 - Five Star Checking			210 - Accounts Payable		933.63
Bill Pmt -Check	10/23/2024	30867		Best Best & Krieger LLP	Professional services rendered throug	101 - Five Star Checking			210 - Accounts Payable		14,918.11
Bill Pmt -Check	10/23/2024	30868		Beyond Ledgers LLC	INV# 1008	101 - Five Star Checking			210 - Accounts Payable		2,245.00
Bill Pmt -Check	10/23/2024	30869		C & J Cleaning Services	September 2024	101 - Five Star Checking			210 - Accounts Payable		1,150.00
Bill Pmt -Check	10/23/2024	30870		C. L. E. A.	November 2024 Billing	101 - Five Star Checking			210 - Accounts Payable		288.00
Bill Pmt -Check	10/23/2024	30871		CCC Office of the Sheriff	INV# 24-26939 (Attn: LETC/Melissa H	101 - Five Star Checking			210 - Accounts Payable		75.00
Bill Pmt -Check	10/23/2024	30872		CCC Police Chiefs' Association		101 - Five Star Checking			210 - Accounts Payable		2,025.00
Bill Pmt -Check	10/23/2024	30873		Data Ticket Inc.	Invoices from August 2024	101 - Five Star Checking			210 - Accounts Payable		110.47
Bill Pmt -Check	10/23/2024	30874		Delta Dental	05-0491200004	101 - Five Star Checking			210 - Accounts Payable		1,188.66
Bill Pmt -Check	10/23/2024	30875		EBMUD		101 - Five Star Checking			210 - Accounts Payable		979.21
Bill Pmt -Check	10/23/2024	30876		ERSIC, LLC	INV# 1007 September 2024	101 - Five Star Checking			210 - Accounts Payable		3,969.00
Bill Pmt -Check	10/23/2024	30877		Fernando Herrera	Services rendered in October 2024	101 - Five Star Checking			210 - Accounts Payable		8,495.00
Bill Pmt -Check	10/23/2024	30878		Ford Motor Credit Company LLC	Acct# 6110501 Ford vehicle 2023	101 - Five Star Checking			210 - Accounts Payable		904.82
Bill Pmt -Check	10/23/2024	30879		Fremont Ford	RO# 441302	101 - Five Star Checking			210 - Accounts Payable		1,328.48
Bill Pmt -Check	10/23/2024	30880		Great America Financial Services	015-1439943-000	101 - Five Star Checking			210 - Accounts Payable		247.57
Bill Pmt -Check	10/23/2024	30881		Greg Harman	Coverage Period November 2024	101 - Five Star Checking			210 - Accounts Payable		349.40
Bill Pmt -Check	10/23/2024	30882		Major Alarm	150046003	101 - Five Star Checking			210 - Accounts Payable		489.00
Bill Pmt -Check	10/23/2024	30883		Mobile Modular	R1031374	101 - Five Star Checking			210 - Accounts Payable		5,651.20
Bill Pmt -Check	10/23/2024	30884		Nextiva, Inc.	AC# 3994083 Contract# 2751865	101 - Five Star Checking			210 - Accounts Payable		656.73
Bill Pmt -Check	10/23/2024	30885		Nippon Life Insurance Company of Ai	GJ9600	101 - Five Star Checking			210 - Accounts Payable		122.40
Bill Pmt -Check	10/23/2024	30886		PG&E		101 - Five Star Checking			210 - Accounts Payable		1,752.73
Bill Pmt -Check	10/23/2024	30887		Principal Life Insurance	1129864-10001, for November	101 - Five Star Checking			210 - Accounts Payable		169.20
Bill Pmt -Check	10/23/2024	30888		R3 Consulting Group	INV# 123692	101 - Five Star Checking			210 - Accounts Payable		4,252.50
Bill Pmt -Check	10/23/2024	30889		Rex Key and Security, Inc	0046899	101 - Five Star Checking			210 - Accounts Payable		2,146.62
Bill Pmt -Check	10/23/2024	30890		Ridgeline Municipal Strategies, LLC	Fiscal analysis services from 09/01/2	101 - Five Star Checking			210 - Accounts Payable		5,625.00
Bill Pmt -Check	10/23/2024	30891		Rubiconn LLC	October 2024 Billing	101 - Five Star Checking			210 - Accounts Payable		4,292.00
Bill Pmt -Check	10/23/2024	30892		Smile Business Products, Inc.	KP01 INV# 1227213	101 - Five Star Checking			210 - Accounts Payable		103.15
Bill Pmt -Check	10/23/2024	30893		SRPSTC	INV# 25-160	101 - Five Star Checking			210 - Accounts Payable		90.00
Bill Pmt -Check	10/23/2024	30894		Streamline	INV# 4E33FC18-0047	101 - Five Star Checking			210 - Accounts Payable		249.00
Bill Pmt -Check	10/23/2024	30895		TransUnion	813540	101 - Five Star Checking			210 - Accounts Payable		75.00
Bill Pmt -Check	10/23/2024	30896		UBS	27250	101 - Five Star Checking			210 - Accounts Payable		788.54
Bill Pmt -Check	10/23/2024	30897		US Bank CCard	4866 9145 5552 5747	101 - Five Star Checking			210 - Accounts Payable		5,173.58
Bill Pmt -Check	10/23/2024	30898		USbancorp	Cust# 1783852	101 - Five Star Checking			210 - Accounts Payable		4,609.59
Bill Pmt -Check	10/23/2024	30899		Verizon Wireless	772287401-00001	101 - Five Star Checking			210 - Accounts Payable		807.75
Bill Pmt -Check	10/23/2024	30900		Vision Service Plan	00102808	101 - Five Star Checking			210 - Accounts Payable		290.79
Bill Pmt -Check	10/23/2024	30901		Walnut Creek Ford	INV 142603	101 - Five Star Checking			210 - Accounts Payable		980.55
Bill Pmt -Check	10/23/2024	30902		Wex Bank - Chevron	0496-00-526644-0	101 - Five Star Checking			210 - Accounts Payable		934.50
Bill Pmt -Check	10/23/2024	30903		Wex Bank - Exxon	369-677-649-5	101 - Five Star Checking			210 - Accounts Payable		2,674.35
Bill Pmt -Check	10/23/2024	30906		AFLAC	M1F02 INV# 825479	101 - Five Star Checking			210 - Accounts Payable		511.48
Bill Pmt -Check	10/23/2024	30907		Kanchana Borisuthiratana	Travel reimbursement from 09/24/24	101 - Five Star Checking			210 - Accounts Payable		1,020.36
Bill Pmt -Check	10/23/2024	30908		Lynelle Lewis	Mileage reimbursement October	101 - Five Star Checking			210 - Accounts Payable		27.06
Bill Pmt -Check	10/23/2024	30909		Rosa Ruiz	September & October 2024 reimburs	101 - Five Star Checking			210 - Accounts Payable		72.23
Oct 23, 24									Total Paid Amount:-		96,687.75

# Deposit Summary

10/23/2024 12:57 PM

Kensington Police Protection & Community Services District  
Summary of Deposits to 101 · Five Star Checking on 10/23/2024

<b>Chk No.</b>	<b>PmtMethod</b>	<b>Rcd From</b>	<b>Memo</b>	<b>Amount</b>
200930	Check	Contra Costa County	24-25 July SLESF COPS ALLOC	9,228.33
202485	Check	Contra Costa County	23-24 SLESF GROWTH ALLOC	94,663.46
204536	Check	Contra Costa County	Traffic fines	515.86
2807711152	Check	Lexis Nexis	Police report	20.00
4918	Check	Community Center Rental	Main hall rental from Moana Becker 9/...	1,015.00
1849	Check	Community Center Rental	Main hall rental from Kevin McCarthy...	1,926.00
5003	Electronic	Community Center Rental	Main hall rental from KPOa Rob Frimi...	300.00
454	Electronic	Community Center Rental	Grassy lawn rental from Maya Greenfi...	320.00
2576	Check	Bay View Refuse A/R	Franchise fees for July 2024	2,774.29
2577	Check	Bay View Refuse A/R	Franchise fees for September 2024	27,631.66

**Less Cash Back:**

**Deposit Total:** **138,394.60**



# Kensington Police Protection and Community Services District



*Monthly Budget to Actual financial statements summary*

*Monthly Budget to Actual financial statements by fund*

*Monthly Balance Sheet*

**Kensington Police Protection & Community Services District**  
**Profit & Loss Budget Performance - All Funds**  
**July-October 2024**

		<b>Annual</b>			
		<b>10/31/24</b>	<b>Jul - Oct 24</b>	<b>Budget</b>	<b>% of Budget</b>
1	<b>Revenue</b>				
2	Property Tax Revenue	\$ -	\$ 72,369	\$ 2,522,000	2.87%
3	Assessments	-	-	1,385,500	0.0%
4	Grant Revenue	103,892	104,407	210,000	49.72%
5	Reimbursements & Fees	536	4,401	6,000	73.35%
6	Parks Assessments	-	-	47,000	0.0%
7	Parks Rental Revenue	3,561	29,710	32,000	92.84%
8	Other PD Grants	-	-	-	
9	Interest and Admin Charges	-	55,818	183,000	30.5%
10	Waste Removal Revenue	30,406	36,366	-	
11	Waste Management Grant	-	75,000	75,000	100.0%
12	KCC Annual Fees	-	-	29,000	0.0%
13	General Fund Rental Revenue	-	7,316	-	100.0%
14	<b>Total Revenue</b>	<b>138,395</b>	<b>385,387</b>	<b>4,489,500</b>	<b>8.58%</b>
15	<b>Expense</b>				
16	Police Salaries				
17	Officers Salaries	53,334	384,159	1,318,384	29.14%
18	Overtime	3,522	21,761	50,000	43.52%
19	<b>Total Police Salaries</b>	<b>56,855</b>	<b>405,919</b>	<b>1,368,384</b>	<b>29.66%</b>
20	Benefits	1,248	149,089	440,688	33.83%
21	Retirement	9,447	117,965	611,127	19.3%
22	Taxes & Worker's Comp	810	50,900	64,000	79.53%
23	Police Operating Expenses	850	25,616	78,000	32.84%
24	Cal-ID, ARIES, SunRidge, LEFTA	-	130,246	170,000	76.62%
25	Buiding & District Expenses	5,269	73,882	207,500	35.61%
26	Fleet Related Expenses	12,240	54,903	125,000	43.92%
27	Personnel Miscellaneous	5,372	25,783	123,000	20.96%
28	Prof Services & Insurance	-	69,847	80,000	87.31%
29	Police Misc Expense	(936)	936	-	
30	Park/Rec Sal & Ben	2,302	21,152	68,896	30.7%
31	Park/Recreation Expenses	10,842	71,567	123,000	58.19%
32	Bond Expense	-	-	30,500	0.0%
33	Waste Managment Expenses	4,253	36,182	202,000	17.91%
34	Salaries & Benefits	12,208	75,812	308,278	24.59%
35	Professional Services	21,156	136,773	295,000	46.36%
36	Insurances & LAFCO	-	61,250	60,000	102.08%
37	District Expenses	(551)	9,790	80,500	12.16%
38	Payroll Expense	-	11,813	15,000	78.75%
39	<b>Total Expense</b>	<b>141,366</b>	<b>1,529,422</b>	<b>4,450,873</b>	<b>34.36%</b>
40	<b>Net Income/(Loss)</b>	<b>\$ (2,971)</b>	<b>\$ (1,144,035)</b>	<b>\$ 38,627</b>	

**Kensington Police Protection & Community Services District  
Profit & Loss Budget Performance - General Fund  
July-October 2024**

		<b>10/31/24</b>	<b>Jul - Oct 24</b>	<b>Annual Budget</b>	<b>% of Budget</b>
1	<b>Revenue</b>				
2	Property Tax Revenue	\$ -	\$ 72,369	\$ 2,522,000	2.87%
3	Interest and Admin Charges	-	55,818	61,000	91.51%
4	General Fund Rental Revenue	-	7,316	-	0.0%
5	<b>Total Revenue</b>	-	135,503	2,583,000	5.25%
6	<b>Expense</b>				
7	Salaries & Benefits	12,208	75,812	308,278	24.59%
8	Professional Services	-			
9	Accounting/Audit	2,245	52,889	160,000	33.06%
10	Legal (District/Personnel)	-	14,507	35,000	41.45%
11	Consulting	18,911	69,377	100,000	69.38%
12	Total Professional Services	21,156	136,773	295,000	46.36%
13	Insurances & LAFCO	-	61,250	60,000	102.08%
14	District Expenses	(551)	9,790	80,500	12.16%
15	Payroll Expense	-	11,813	15,000	78.75%
16	<b>Total Expense</b>	32,813	295,437	758,778	38.94%
17	<b>Net Income/(Loss)</b>	\$ (32,813)	\$ (159,934)	\$ 1,824,222	

**Kensington Police Protection & Community Services District  
Profit & Loss Budget Performance - Parks  
July-October 2024**

		Oct 24	Jul - Oct 24	Annual Budget	% of Budget
1	<b>Revenue</b>				
2	Parks Assessments	\$ -	\$ -	\$ 47,000	0.0%
3	Parks Rental Revenue	3,561	29,710	32,000	92.84%
4	KCC Annual Fees	-	-	29,000	0.0%
5	<b>Total Revenue</b>	<b>3,561</b>	<b>29,710</b>	<b>108,000</b>	<b>27.51%</b>
6	<b>Expense</b>				
7	Park/Rec Sal & Ben	2,302	21,152	68,896	30.7%
8	Park/Recreation Expenses				
9	Community Center Expenses	4,236	23,418	98,500	23.78%
10	Other Park Expenses	6,606	48,150	24,500	196.53%
11	<b>Total Park/Recreation Expenses</b>	<b>10,842</b>	<b>71,567</b>	<b>123,000</b>	<b>58.19%</b>
12	Bond Expense	-	-	30,500	0.0%
13	District Expenses	-	0	-	0.0%
14	<b>Total Expense</b>	<b>13,144</b>	<b>92,719</b>	<b>222,396</b>	<b>41.69%</b>
15	<b>Net Income/(Loss)</b>	<b>\$ (9,583)</b>	<b>\$ (63,009)</b>	<b>\$ (114,396)</b>	

**Kensington Police Protection & Community Services District  
Profit & Loss Budget Performance - Waste Management  
July-October 2024**

		Oct 24	Jul - Oct 24	Annual Budget	% of Budget
1	<b>Revenue</b>				
2	Interest and Admin Charges				
3	Franchise Fees	\$ -	\$ -	\$ 122,000	0.0%
4	Interest	-	-	-	0.0%
5	Total Interest and Admin Charges	-	-	122,000	0.0%
6	Waste Removal Revenue				
7	Waste Removal Franchise Fee	30,406	36,366	-	0.0%
8	Total Waste Removal Revenue	30,406	36,366	-	0.0%
9	Waste Management Grant	-	75,000	75,000	100.0%
10	<b>Total Revenue</b>	30,406	111,366	197,000	56.53%
11	<b>Expense</b>				
12	Waste Managment Expenses				
13	Waste Removal Franchise Fee Exp	-	15,585	51,000	30.56%
14	Waste Management Program Admin	-	-	31,000	0.0%
15	Other Waste Management Exp	-	-	5,000	0.0%
16	Consulting/Legal (Waste Mgmt)	-	-	40,000	0.0%
17	Waste Mgmt Grant Exp	4,253	20,597	75,000	27.46%
18	Total Waste Management Expenses	4,253	36,182	202,000	17.91%
19	<b>Total Expense</b>	4,253	36,182	202,000	17.91%
20	<b>Net Income/(Loss)</b>	<b>\$ 26,153</b>	<b>\$ 75,184</b>	<b>\$ (5,000)</b>	

**Kensington Police Protection & Community Services District**  
**Profit & Loss Budget Performance - Police**  
**July-October 2024**

	<b>Oct 24</b>	<b>Jul - Oct 24</b>	<b>Annual Budget</b>	<b>% of Budget</b>
1 <b>Revenue</b>				
2     Assessments	\$ -	\$ -	\$ 1,385,500	0.0%
3     Grant Revenue	103,892	104,407	210,000	49.72%
4     Reimbursements & Fees	536	4,401	6,000	73.35%
5     Other PD Grants	-	-	-	0.0%
6 <b>Total Revenue</b>	<b>104,428</b>	<b>108,808</b>	<b>1,601,500</b>	<b>6.79%</b>
7 <b>Expense</b>				
8     Police Salaries				
9         Officers Salaries	53,334	384,159	1,318,384	29.14%
10        Overtime	3,522	21,761	50,000	43.52%
11     Total Police Salaries	56,855	405,919	1,368,384	29.66%
12     Benefits	1,248	149,089	440,688	33.83%
13     Retirement	9,447	117,965	611,127	19.3%
14     Taxes & Worker's Comp	810	50,900	64,000	79.53%
15     Police Operating Expenses	850	25,616	78,000	32.84%
16     Cal-ID, ARIES, SunRidge, LEFTA	-	130,246	170,000	76.62%
17     Buiding & District Expenses	5,269	73,882	207,500	35.61%
18     Fleet Related Expenses	12,240	54,903	125,000	43.92%
19     Personnel Miscellaneous	5,372	25,783	123,000	20.96%
20     Prof Services & Insurance	-	69,847	80,000	87.31%
21     Police Misc Expense	(936)	936	-	0.0%
22 <b>Total Expense</b>	<b>91,156</b>	<b>1,105,084</b>	<b>3,267,699</b>	<b>33.82%</b>
23 <b>Net Income/(Loss)</b>	<b>\$ 13,272</b>	<b>\$ (996,275)</b>	<b>\$ (1,666,199)</b>	



**Kensington Police Protection & Community Services District  
Balance Sheet  
As of October 31, 2024**

		<b>Oct 31, 24</b>
	<b>ASSETS</b>	
1	<b>Current Assets</b>	
2	<b>Checking/Savings</b>	
3	Petty Cash	\$          100
4	Five Star Checking	134,127
5	Five Star Saving	53,705
6	CLASS - KCC Capital	31,416
7	CLASS - KPPCSD	1,584,280
8	LAIF-District	77,894
9	<b>Total Checking/Savings</b>	1,881,522
18	<b>Fixed Assets</b>	
19	Police Fixed Assets	1,018,526
20	Park/Rec Fixed Assets	6,443,959
21	Accumulated Depreciation	(1,823,223)
22	<b>Total Fixed Assets</b>	5,639,263
23	<b>Other Assets</b>	
24	Deferred Outflows - OPEB	694,408
25	Deferred Outflows - Pension	3,157,152
26	<b>Total Other Assets</b>	3,851,560
27	<b>TOTAL ASSETS</b>	<b>\$ 11,372,345</b>
28	<b>LIABILITIES &amp; EQUITY</b>	
29	<b>Liabilities</b>	
30	<b>Current Liabilities</b>	
31	Accounts Payable	\$          43,808
32	Credit Cards	1,061
33	Other Current Liabilities	18,082
34	<b>Total Current Liabilities</b>	62,951
35	<b>Long Term Liabilities</b>	
36	2020 Pension Obligation Bond	3,902,000
37	Compensated Absence/Vac Buyback	81,194
38	Community Center Loan	136,621
39	Vehicle Capital Lease	146,533
40	Net OPEB Liability	(138,185)
41	Net Pension Liability	738,199
42	Deferred Inflows - OPEB	340,223
43	Deferred Inflows - Pension	1,861,343
44	<b>Total Long Term Liabilities</b>	7,067,928
45	<b>Total Liabilities</b>	7,130,880
46	<b>Fund Balance</b>	4,241,466
47	<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 11,372,345</b>