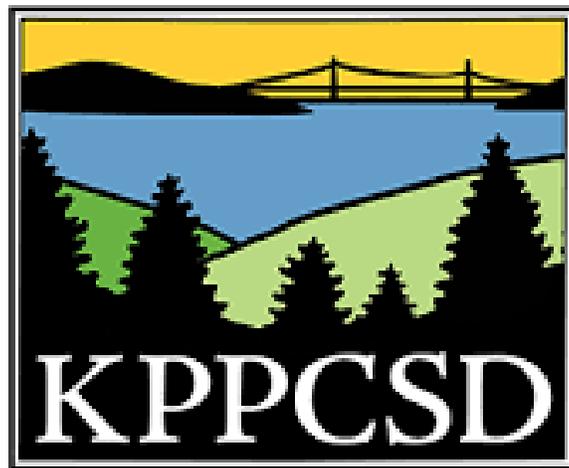
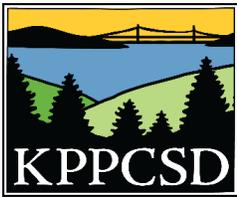


**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**



**MONTHLY FINANCIALS  
FOR THE PERIOD JULY 1, 2025 THROUGH SEPTEMBER 30, 2025**

Reports for Management Purposes (Unaudited)

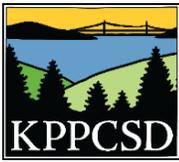


**Kensington Police Protection & Community Services District**  
**Balance Sheet Unaudited**  
 For Period July 1, 2025 to September 30, 2025

Line	ASSETS	
1	Current Assets	
2	Bank Accounts	
3	100 Petty Cash	100
4	101 Five Star Checking	195,073
5	103 Five Star Saving	5,970
6	104 CLASS - KCC Capital	63,675
7	105 CLASS - KPPCSD	1,848,695
8	106 Checking FSA	4,879
9	107 CLASS - PATHS	35,210
10	139 LAIF-District	80,541
11	Amazon Credit	1,373
12	Total Bank Accounts	<u>\$ 2,235,517</u>
13	Other Current Assets	
14	153 Prepaid Expenses	335,292
15	Total Other Current Assets	<u>\$ 335,292</u>
16	Total Current Assets	<u>\$ 2,570,808</u>
17	Fixed Assets	
18	160 Police Fixed Assets	
19	161 Police Bldg Improvements	200,061
20	162 Patrol Cars	494,913
21	163 Patrol Cars Accessories	43,673
22	165 Personal Police Equipment	72,587
23	166 Police Traffic Equipment	19,008
24	167 Station Equipment-Police	65,694
25	168 Office Furn & Equip	11,333
26	169 Computer Equip	111,257
27	Total 160 Police Fixed Assets	<u>\$ 1,018,526</u>
28	170 Park/Rec Fixed Assets	
29	171 Land	2,808,347
30	172 Community Center Building	2,310,260
31	173 Community Center Improvements	158,833
32	174 Park Improvements	919,380
33	178 Pk/R Furn & Fixtures	50,600
34	188 Construction in Progress	11,817
35	Total 170 Park/Rec Fixed Assets	<u>\$ 6,259,238</u>
36	189 Accumulated Depreciation	<u>(1,992,625)</u>
37	Total Fixed Assets	<u>\$ 5,285,139</u>
38	Other Assets	

39	190 Deferred Outflows - OPEB	115,679
40	191 Deferred Outflows - Pension	1,063,572
41	Total Other Assets	<u>\$ 1,179,251</u>
42	<b>TOTAL ASSETS</b>	<b>\$ 9,035,199</b>
43	<b>LIABILITIES AND EQUITY</b>	
44	Liabilities	
45	Current Liabilities	
46	Accounts Payable	
47	210 Accounts Payable	76,487
48	Total Accounts Payable	<u>\$ 76,487</u>
49	Other Current Liabilities	
50	220 Payroll Liabilities	
51	225 PERS - (District Portion)	
52	226 PERS (Officers Portion)	
53	229 KPOA Dues, Legal Def., Survivor	1,680
54	231 AFLAC	39
55	Total 220 Payroll Liabilities	<u>\$ 1,719</u>
56	802 FSA Liability (Lively)	
57	517 FSA Liability - Police	4,945
58	806 FSA Liability - Adm	(67)
59	Total 802 FSA Liability (Lively)	<u>\$ 4,879</u>
60	Total Other Current Liabilities	<u>\$ 6,597</u>
61	Total Current Liabilities	<u>\$ 83,085</u>
62	Long-Term Liabilities	
63	240 2020 Pension Obligation Bond	
64	241 2020 POB - ST Portion	188,000
65	242 2020 POB - LT Portion	3,533,000
66	Total 240 2020 Pension Obligation Bond	<u>\$ 3,721,000</u>
67	265 Compensated Absence/Vac Buyback	166,664
68	290 Community Center Loan	
69	291 Community Center Loan - ST	26,318
70	292 Community Center Loan - LT	85,009
71	Total 290 Community Center Loan	<u>\$ 111,327</u>
72	293 Vehicle Capital Lease	146,533
73	295 Net OPEB Liability	(748,239)
74	296 Net Pension Liability	1,061,775
75	297 Deferred Inflows - OPEB	157,210
76	298 Deferred Inflows - Pension	697,377
77	Total Long-Term Liabilities	<u>\$ 5,313,648</u>
78	Total Liabilities	<u>\$ 5,396,732</u>
79	Equity	
80	350 Invest. in Assets	5,164,503
81	390 Retained Earnings	(522,045)
82	395 Prior Period Adjustment	(162,591)

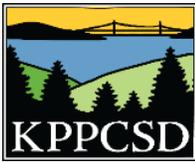
83	Net Income		(841,400)
84	Total Equity	\$	<u>3,638,467</u>
85	TOTAL LIABILITIES AND EQUITY	\$	<u>9,035,199</u>



**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: General Fund Unaudited**  
 For Period July 1, 2025 to September 30, 2025

Line	Account	Sep-25	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	400 Property Tax Revenue				
3	401 Levy Tax - Co. Prop. 1%			2,575,000	0%
4	Total 400 Property Tax Revenue	\$ -	\$ -	\$ 2,575,000	0%
5	440 Interest and Admin Charges				
6	456 Interest	7,678	27,818	75,000	37%
7	458 Other District Rev - Allocation			25,844	0%
8	Total 440 Interest and Admin Charges	\$ 7,678	\$ 27,818	\$ 100,844	28%
9	Total Income	\$ 7,678	\$ 27,818	\$ 2,675,844	1%
10	Gross Profit	\$ 7,678	\$ 27,818	\$ 2,675,844	1%
11	Expenses				
12	500.1 Benefits				
13	550.6 FSA Expenses	100	300		
14	Total 500.1 Benefits	100	300		
14	800 District Expenses				
15	815 Admin Communications	2,025	3,105	10,000	31%
16	816 Office Supplies	370	1,962	4,000	49%
17	817 Printing and Postage	21	163	7,500	2%
18	818 Mileage Reimbursement		376	1,000	38%
19	819 Dues/Subscriptions	3,421	5,467	20,000	27%
20	820 Copier Contract	320	980	4,000	25%
21	825 Board Continuing Ed/Conferences			4,000	0%
22	831 Training and Travel Admin	1,162	3,725	15,000	25%
23	870 County Expenditures			5,000	0%
24	898 Other Expenses	350	350	5,000	7%
25	Total 800 District Expenses	7,668	16,127	75,500	21%
26	800.2 Salaries & Benefits				
27	807 Salaries	17,453	51,441	277,644	19%
28	808 Payroll Taxes	1,331	3,926	21,239	18%
29	Total 800.2 Salaries & Benefits	18,784	55,367	298,883	19%
30	800.3 Professional Services				
31	830 Legal (District/Personnel)	5,823	15,174	45,000	34%
32	835 Consulting	6,400	30,130	25,000	121%
33	840 Accounting/Audit	2,205	17,710	75,000	24%
34	Total 800.3 Professional Services	14,428	63,014	145,000	43%
35	800.4 Insurances & LAFCO				
36	850 Insurance	\$ 4,857	\$ 14,570	\$ 56,000	26%

37	<b>851 Workers Compensation</b>	210	631	6,000	<b>11%</b>
38	<b>861 LAFCO</b>	\$	1,850	\$	2,000
39	<b>Total 800.4 Insurances &amp; LAFCO</b>	<b>\$ 5,067</b>	<b>\$ 17,051</b>	<b>\$ 64,000</b>	<b>27%</b>
40	<b>997 Payroll Expense</b>	\$	191	\$	11,216
41	<b>Total Expenses</b>	<b>46,238</b>	<b>163,076</b>	<b>597,383</b>	<b>27%</b>
42	<b>Net Operating Income</b>	<b>\$ (38,559)</b>	<b>\$ (135,258)</b>	<b>\$ 2,078,461</b>	<b>-7%</b>
43	<b>Net Income</b>	<b>(38,559)</b>	<b>(135,258)</b>	<b>2,078,461</b>	<b>-7%</b>



**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: Police Fund Unaudited**  
 For Period July 1, 2025 to September 30, 2025

Line	Account	Sep-25	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	400.1 Assessments				
3	402 Special Tax-Police			685,500	0%
4	404 Measure G Supplemental Tax			700,000	0%
5	Total 400.1 Assessments	\$ -	\$ -	\$ 1,385,500	0%
6	400.2 Grant Revenue				
7	414 POST Reimbursement		1,626	5,000	33%
8	415 SLESF			200,000	0%
9	Total 400.2 Grant Revenue	\$ -	\$ 1,626	\$ 205,000	1%
10	400.3 Reimbursements & Fees				
11	410 Police Fees/Service Charges	1,425	3,854	10,000	39%
12	418 CERBT Reimbursements/Refunds	310	378	121,100	0%
13	Total 400.3 Reimbursements & Fees	\$ 1,735	\$ 4,232	\$ 131,100	3%
14	Total Income	\$ 1,735	\$ 5,858	\$ 1,721,600	0%
15	Gross Profit	\$ 1,735	\$ 5,858	\$ 1,721,600	0%
16	Expenses				
17	500 Police Salaries				
18	502 Officers Salaries				
19	502.1 Officers Salary	114,695	297,192	1,353,586	22%
20	503 Holiday Pay	4,282	10,593	48,500	22%
21	503.4 Incentive Pay-Longevity Pay	844	2,110	7,500	28%
22	504 Incentive Pay- Education	1,323	3,297	15,000	22%
23	505 Incentive Pay- POST Certificate	3,488	8,547	30,000	28%
24	Total 502 Officers Salaries	\$ 124,632	\$ 321,738	\$ 1,454,586	22%
25	506 Overtime	13,072	31,321	75,000	42%
	508 Salary - Non-Sworn				
26	548 GASB 75 - Expense		3,200		
27	Total 500 Police Salaries	\$ 137,704	\$ 356,258	\$ 1,529,586	23%
28	500.1 Benefits				
29	509 Hiring Bonus	4,000	4,000	8,000	50%
30	516 Uniform Allowance	100	250	2,400	10%
31	521-A Medical/Vision/Dental-Active	24,980	60,484	240,000	25%
32	521-R Medical/Vision/Dental-Retired	9,509	29,742	121,000	25%
33	522 Officer Life Insurance	320	1,628	6,500	25%
34	Total 500.1 Benefits	\$ 38,909	\$ 96,103	\$ 377,900	25%
35	500.2 Taxes & Worker's Comp				
36	523 Medicare	1,975	4,984	20,000	25%

37	530 Workers Compensation	6,917	20,750	84,000	25%
38	<b>Total 500.2 Taxes &amp; Worker's Comp</b>	<b>\$ 8,892</b>	<b>\$ 25,734</b>	<b>\$ 104,000</b>	<b>25%</b>
39	<b>500.3 Retirement</b>				
40	527 CalPERS District Share	21,817	56,014	290,000	19%
41	529 Pension Obligation Bond Payment			330,900	0%
42	<b>Total 500.3 Retirement</b>	<b>\$ 21,817</b>	<b>\$ 56,014</b>	<b>\$ 620,900</b>	<b>9%</b>
43	<b>550 Police Operating Expenses</b>				
44	519 Axon - Body Cam/Tasers/Storage	1,939	4,717	25,000	19%
45	554 Traffic Safety/Equipment	1,245	7,759	15,000	52%
46	568 Evidence, Investigation, Forens	20	92	8,500	1%
47	571 Records, PRA, and Redaction Sof	75	150	5,000	3%
48	575 Community Safety Cameras			15,000	0%
49	576 Law, Subscriptions, and Members	646	1,813	3,000	60%
50	594 Community Events & Volunteer Programs	161	3,416	8,000	43%
51	<b>Total 550 Police Operating Expenses</b>	<b>\$ 4,086</b>	<b>\$ 17,947</b>	<b>\$ 79,500</b>	<b>23%</b>
52	<b>550.1 Buiding &amp; District Expenses</b>				
53	552 Office Supplies and Expenses	366	581	6,500	9%
54	567 Building Alarm, Fire, Security		785	6,500	12%
55	580 PG&E, EBMUD, and Phone	3,678	9,081	35,000	26%
56	581 Building Repairs and Maintenanc			6,000	0%
57	587 IT Contract City of San Pablo	756	1,512	50,000	3%
58	590 Janitorial	1,291	3,730	13,000	29%
59	592 Website Social Media Contracts	46	135	1,000	14%
60	597 Police Bldg. Lease		5,489	88,000	6%
61	<b>Total 550.1 Buiding &amp; District Expenses</b>	<b>\$ 6,137</b>	<b>\$ 21,313</b>	<b>\$ 206,000</b>	<b>10%</b>
62	<b>550.2 Fleet Related Expenses</b>				
63	561 Fleet Maintenance, Fuel, Toll,	7,649	29,136	55,650	52%
64	563 Vehicle Lease	4,610	13,829	15,000	92%
65	566 Radio Maintenance	874	2,622	15,000	17%
66	588 Police Fleet Cellular Contract	878	2,423	10,000	24%
67	<b>Total 550.2 Fleet Related Expenses</b>	<b>\$ 14,011</b>	<b>\$ 48,010</b>	<b>\$ 95,650</b>	<b>50%</b>
68	<b>550.3 Personnel Miscellaneous</b>				
69	553 Police Uniforms, Eqpmt, & Duty	3,197	8,319	15,000	55%
70	570 Training and Travel Exp	(1,229)	290	25,000	1%
71	572 Recruiting, Hiring, and Backgro	66	66	7,500	1%
72	574 Reserve Program			4,000	0%
73	598 Consulting - Bckgrnd/hiring/rec	7,255	11,593	60,000	19%
74	<b>Total 550.3 Personnel Miscellaneous</b>	<b>\$ 9,289</b>	<b>\$ 20,267</b>	<b>\$ 111,500</b>	<b>18%</b>
75	<b>550.4 Prof Services &amp; Insurance</b>				
76	591 General Liability Insurance	5,833	17,500	70,000	25%
77	595 Legal & Lexipol	366	765	13,000	6%
78	<b>Total 550.4 Prof Services &amp; Insurance</b>	<b>\$ 6,199</b>	<b>\$ 18,265</b>	<b>\$ 83,000</b>	<b>22%</b>
79	564 Cal-ID, ARIES, SunRidge, LEFTA	16,093	41,326	180,000	23%
81	963 Patrol Car Accessories		5,519	12,678	44%

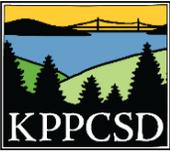
82	<b>967 Station Equipment</b>				12,000	0%		
83	<b>991 Capitalized Items - Contra</b>				50,000	0%		
84	<b>Total 950 Capital Outlay</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>5,519</b>	<b>\$</b>	<b>74,678</b>	<b>7%</b>
	<b>Total Expenses</b>	<b>\$</b>	<b>263,137</b>	<b>\$</b>	<b>706,756</b>	<b>\$</b>	<b>3,462,714</b>	<b>20%</b>
	<b>Net Operating Income</b>	<b>\$</b>	<b>(261,402)</b>	<b>\$</b>	<b>(700,898)</b>	<b>\$</b>	<b>(1,741,114)</b>	<b>40%</b>
	<b>Net Income</b>	<b>\$</b>	<b>(261,402)</b>	<b>\$</b>	<b>(700,898)</b>	<b>\$</b>	<b>(1,741,114)</b>	<b>40%</b>



**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: Parks Unaudited**  
 For Period July 1, 2025 to September 30, 2025

Line	Account	Sep-25	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	420 Parks Grant Revenue				
3	406 Per Capita Park Grant				
4	Total 420 Parks Grant Revenue	\$ -	\$ -	\$ -	
5	420.1 Parks Assessments				
6	424 Special Tax-L&L Parks			49,000	0%
7	Total 420.1 Parks Assessments	\$ -	\$ -	\$ 49,000	0%
8	420.2 Parks Rental Revenue				
9	427 Community Center Revenue	3,348	12,098	38,000	32%
10	438 Tennis Court Revenue	56	412	2,500	16%
11	439 Other Community Center Revenue		900		
12	Total 420.2 Parks Rental Revenue	\$ 3,404	\$ 13,410	\$ 40,500	33%
13	471 KCC Annual Fees		0	30,000	0%
14	Total Income	\$ 3,404	\$ 13,410	\$ 119,500	11%
15	Gross Profit	\$ 3,404	\$ 13,410	\$ 119,500	11%
16	Expenses				
17	600 Park/Rec Sal & Ben				
18	601 Park & Rec Administrator	1,764	4,671	24,600	19%
19	602 Custodial Salary	2,982	6,981	43,500	16%
20	623 Social Security/Medicare - Dist	362	885	5,210	17%
21	Total 600 Park/Rec Sal & Ben	\$ 5,107	\$ 12,537	\$ 73,310	17%
22	635 Park/Recreation Expenses				
23	640 Parks Expenses				
24	641 General Maintenance	4,270	9,660	25,000	39%
25	642 Utilities-Community Center	4,815	6,931	28,000	25%
26	643 Janitorial Supplies	731	731	2,500	29%
27	644 Landscaping	2,525	7,770	36,000	22%
29	645 Workers Comp	167	500	4,000	13%
30	646 Community Center Repairs	3,755	4,745	10,000	47%
31	647 Legal/Consulting			3,000	0%
32	Total 640 Parks Expenses	\$ 16,262	\$ 30,336	\$ 108,500	28%
33	650 Other Park Expenses				
34	657 General Liability	1,677	4,177	15,000	28%
35	658 Levy Administration	721	2,164	9,000	24%
36	659 Other Park Expenses	258	6,479	10,000	65%
37	674 Tennis Court Maint/Repair			1,000	0%
38	Total 650 Other Park Expenses	\$ 2,657	\$ 12,821	\$ 35,000	37%

39	Total 635 Park/Recreation Expenses	\$ 18,919	\$ 43,157	\$ 143,500	30%
40	Total Expenses	\$ 24,026	\$ 55,694	\$ 216,810	26%
41	Net Operating Income	\$ (20,622)	\$ (42,284)	\$ (97,310)	43%
42	Other Income				
43	474 PATH Dedicated Capital Revenue		35,000		
44	Total Other Income	\$ -	\$ 35,000		
45	Other Expenses				
46	700 Bond Expense				
47	975 Community Center Loan Repayment			30,500	0%
48	Total 700 Bond Expense	\$ -	\$ -	\$ 30,500	0%
49	Total Other Expenses	\$ -	\$ -	\$ 30,500	0%
50	Net Other Income	\$ -	\$ 35,000	\$ (30,500)	-115%
51	Net Income	\$ (20,622)	\$ (7,284)	\$ (127,810)	6%



**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: Waste Management Unaudited**  
 For Period July 1, 2025 to September 30, 2025

Line	Account	Sep-25	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	<b>440 Interest and Admin Charges</b>				
3	<b>448 Franchise Fees</b>	5,322	8,854	120,000	7%
4	<b>Total 440 Interest and Admin Charges</b>	<b>\$ 5,322</b>	<b>\$ 8,854</b>	<b>\$ 120,000</b>	<b>7%</b>
5	<b>Total Income</b>	<b>\$ 5,322</b>	<b>\$ 8,854</b>	<b>\$ 120,000</b>	<b>7%</b>
6	<b>Gross Profit</b>	<b>\$ 5,322</b>	<b>\$ 8,854</b>	<b>\$ 120,000</b>	<b>7%</b>
8	Expenses				
9	<b>750 Waste Management Expenses</b>		0		
10	<b>751 Waste Removal Franchise Fee Exp</b>	2,281	3,752	51,000	7%
11	<b>752 Waste Management Program Admin</b>		0	25,844	0%
12	<b>753 Other Waste Management Exp</b>		700	5,000	14%
13	<b>754 Consulting/Legal (Waste Mgmt)</b>		0	10,000	0%
14	<b>799 Waste Mgmt Grant Exp</b>	945	2,363	25,000	9%
15	<b>Total 750 Waste Management Expenses</b>	<b>\$ 3,226</b>	<b>\$ 6,814</b>	<b>\$ 116,844</b>	<b>6%</b>
16	<b>Total Expenses</b>	<b>\$ 3,226</b>	<b>\$ 6,814</b>	<b>\$ 116,844</b>	<b>6%</b>
17	<b>Net Operating Income</b>	<b>\$ 2,096</b>	<b>\$ 2,040</b>	<b>\$ 3,156</b>	<b>65%</b>
18	<b>Net Income</b>	<b>\$ 2,096</b>	<b>\$ 2,040</b>	<b>\$ 3,156</b>	<b>65%</b>