

Kensington Police Protection & Community Services District
Transaction List by Date
July 12, 2023

Type	Date	Num	Name	Memo	Account	Class	Clr	Split	Amount
Jul 12, 23									
Bill Pmt -Check	07/12/2023	30116	AFLAC	M1F02 June billing period	101 · Five Star Checking			210 · Accounts Payable	-489.14
Bill Pmt -Check	07/12/2023	30117	All City Management, Inc.	May 28, 2023 - June 10, 2023	101 · Five Star Checking			210 · Accounts Payable	-1,102.82
Bill Pmt -Check	07/12/2023	30118	Amazon	A1297SCF5R73DC	101 · Five Star Checking			210 · Accounts Payable	-786.50
Bill Pmt -Check	07/12/2023	30119	Amit H. Nath	Travel and meal reimbursement for PC	101 · Five Star Checking			210 · Accounts Payable	-928.00
Bill Pmt -Check	07/12/2023	30120	AT&T - CalNET 3	Statement 06/03/23-07/02/23 for BAN	101 · Five Star Checking			210 · Accounts Payable	-2.97
Bill Pmt -Check	07/12/2023	30121	AT&T CalNET 3	BAN 9391062077 Stmt 06/03/2023-0	101 · Five Star Checking			210 · Accounts Payable	-920.81
Bill Pmt -Check	07/12/2023	30122	Bay Area News Group	2010129 Classified Ad for Park Asse	101 · Five Star Checking			210 · Accounts Payable	-754.20
Bill Pmt -Check	07/12/2023	30123	C & J Cleaning Services	June 2023	101 · Five Star Checking			210 · Accounts Payable	-2,950.00
Bill Pmt -Check	07/12/2023	30124	C. L. E. A.	July 2023 Billing	101 · Five Star Checking			210 · Accounts Payable	-216.00
Bill Pmt -Check	07/12/2023	30125	CC SDA	Dues Assessed for Fiscal Year 2023-	101 · Five Star Checking			210 · Accounts Payable	-150.00
Bill Pmt -Check	07/12/2023	30126	City of El Cerrito	Household: 30555 Invoice 215313 &	101 · Five Star Checking			210 · Accounts Payable	-2,142.00
Bill Pmt -Check	07/12/2023	30127	Comcast	8155 40 044 0278610	101 · Five Star Checking			210 · Accounts Payable	-195.64
Bill Pmt -Check	07/12/2023	30128	David Aranda		101 · Five Star Checking			210 · Accounts Payable	-2,632.75
Bill Pmt -Check	07/12/2023	30129	Delta Dental	05-0491200004	101 · Five Star Checking			210 · Accounts Payable	-1,326.97
Bill Pmt -Check	07/12/2023	30130	Department of Justice	155717	101 · Five Star Checking			210 · Accounts Payable	-132.00
Bill Pmt -Check	07/12/2023	30131	DH Distribution	Invoice 2741	101 · Five Star Checking			210 · Accounts Payable	-2,124.49
Bill Pmt -Check	07/12/2023	30132	Eide Bailly LLP		101 · Five Star Checking			210 · Accounts Payable	-39,938.15
Bill Pmt -Check	07/12/2023	30133	Galls Incorporated		101 · Five Star Checking			210 · Accounts Payable	-146.34
Bill Pmt -Check	07/12/2023	30134	Great America Financial Services	015-1439943-000	101 · Five Star Checking			210 · Accounts Payable	-241.79
Bill Pmt -Check	07/12/2023	30135	Major Alarm	15004603	101 · Five Star Checking			210 · Accounts Payable	-30.50
Bill Pmt -Check	07/12/2023	30136	Minuteman Press		101 · Five Star Checking			210 · Accounts Payable	-150.26
Bill Pmt -Check	07/12/2023	30137	Mobile Modular	R1031374	101 · Five Star Checking			210 · Accounts Payable	-5,630.25
Bill Pmt -Check	07/12/2023	30138	NBS Government Finance Group	INV# 202306-2181 & INV# 202306-2	101 · Five Star Checking			210 · Accounts Payable	-2,621.13
Bill Pmt -Check	07/12/2023	30139	Nicolay Consulting Group, Inc	Acturial consulting services and deliv	101 · Five Star Checking			210 · Accounts Payable	-4,000.00
Bill Pmt -Check	07/12/2023	30140	PG&E	1525420294-6	101 · Five Star Checking			210 · Accounts Payable	-1,044.66
Bill Pmt -Check	07/12/2023	30141	Professional Tree Care Company	Invoice 31598 & 31599	101 · Five Star Checking			210 · Accounts Payable	-57,950.00
Bill Pmt -Check	07/12/2023	30142	Renne Public Law Group	Legal services rendered through June	101 · Five Star Checking			210 · Accounts Payable	-2,992.50
Bill Pmt -Check	07/12/2023	30143	Rubiconn LLC	July Billing	101 · Five Star Checking			210 · Accounts Payable	-4,482.00
Bill Pmt -Check	07/12/2023	30144	S.D.R.M.A.		101 · Five Star Checking			210 · Accounts Payable	-150,873.37
Bill Pmt -Check	07/12/2023	30145	Stericycle, Inc	1000464965	101 · Five Star Checking			210 · Accounts Payable	-411.40
Bill Pmt -Check	07/12/2023	30146	Streamline		101 · Five Star Checking			210 · Accounts Payable	-249.00
Bill Pmt -Check	07/12/2023	30147	Sun Ridge Systems, Inc	Annual support services from July 1, ;	101 · Five Star Checking			210 · Accounts Payable	-8,696.00
Bill Pmt -Check	07/12/2023	30148	TransUnion	813540	101 · Five Star Checking			210 · Accounts Payable	-75.00
Bill Pmt -Check	07/12/2023	30149	US Bank CCard	4866 9145 5552 5747	101 · Five Star Checking			210 · Accounts Payable	-3,331.44
Bill Pmt -Check	07/12/2023	30150	USbancorp	1783852 Contract# 077-0000620-00C	101 · Five Star Checking			210 · Accounts Payable	-3,309.54
Bill Pmt -Check	07/12/2023	30151	Vision Service Plan	00102808	101 · Five Star Checking			210 · Accounts Payable	-129.24
Bill Pmt -Check	07/12/2023	30152	Wex Bank - Chevron	0496-00-526644-0	101 · Five Star Checking			210 · Accounts Payable	-962.90
Bill Pmt -Check	07/12/2023	30153	Wex Bank - Exxon	369-677-649-5	101 · Five Star Checking			210 · Accounts Payable	-1,886.64
Jul 12, 23									
Bill Pmt -Check	07/12/2023	30154	Eide Bailly LLP	Inv# EI01535715	101 Five Star Checking			210 Accounts Payable	-6.750
Total Paid Amount:									-312,756.40

From: Cindy Byerrum <cbyerrum@eidebailly.com>
Sent: Saturday, August 5, 2023 10:30 AM
To: David Aranda <DAranda@kppcsd.org>; Mike Gancasz <MGancasz@kppcsd.org>
Cc: Kamiko Tsuchida <ktsuchida@eidebailly.com>; Adrian Concepcion <aconcepcion@eidebailly.com>; James Ramsey <jramsey@eidebailly.com>
Subject: FY 23 FS and July 23

Good morning all,

Attached are the financials for FY 23 and July 23.

First file:

1. *Balance Sheet YE 6/30/23*
2. *Budget to Actual for all funds, YE 6/30/23*
3. *Income Statement by Fund, YE 6/30/23*

Things to note:

1. Credit card payable is negative because Karn is not finished coding the statements
2. All audit adjustments, accruals, property tax true up has not been performed yet.
3. No pension or retiree health entries (GASB 68 and 75) have been prepared.
4. No adjustments for leases and software contracts have been recorded (GASB 87 and 96)
5. The Waste Management transfer to General Fund has not been done.

That said, the year ended pretty well. The District budgeted at \$565K loss as a whole and only has a \$222K loss. This is primarily due to vacancies in the Police department (saving \$200K), not making the budgeted \$150K payment to the medical trust, fleet savings, vacancies and lower expenses in the Parks fund, and lower than planned capital outlay spending. The savings were offset somewhat by higher than planned and unusual accounting and legal costs that the District should not incur to such an extent in the future.

Second file

1. *Balance Sheet 7/31/23*
2. *Total budget to actual for month end 7/31/23*
3. *Budget to actual for month end 7/31/23 by fund*

No property taxes received yet, so all the funds look negative. Worker's comp and liability insurance 100% paid. Annual dispatch fee paid in July. No activity in the Waste Management fund to date.

Please let me know if you have any other questions.

Cindy Byerrum, MPA, CPA
Partner
Government Advisory Services
Eide Bailly LLP
909-204-8858 (cell)



WHAT INSPIRES YOU, INSPIRES US.

Balance Sheet

As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
100 · Petty Cash	100.00
101 · Five Star Checking	270,022.23
102 · Five Star Payroll	15.00
103 · Five Star Saving	300,872.52
110 · CCC Cash Accts	1,108,207.89
117b · Admin - Cash	25,883.16
133b · Resv - Cash	93,430.00
134 · CCC LAIF Accounts	640,361.03
Total Checking/Savings	<u>2,438,891.83</u>
Accounts Receivable	201,061.34
Other Current Assets	18,724.31
Total Current Assets	<u>2,658,677.48</u>
Fixed Assets	
160 · Police Fixed Assets	823,753.49
170 · Park/Rec Fixed Assets	6,230,721.22
189 · Accumulated Depreciation	-1,537,784.61
Total Fixed Assets	<u>5,516,690.10</u>
Other Assets	
190 · Deferred Outflows - OPEB	420,721.00
191 · Deferred Outflows - Pension	423,477.00
194 · Net Pension Asset	2,327,970.00
Total Other Assets	<u>3,172,168.00</u>
TOTAL ASSETS	<u><u>11,347,535.58</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
210 · Accounts Payable	122,017.92
Total Accounts Payable	<u>122,017.92</u>
Credit Cards	-10,590.82
Other Current Liabilities	
220 · Payroll Liabilities	15,130.79
Total Other Current Liabilities	<u>15,130.79</u>
Total Current Liabilities	<u>126,557.89</u>
Long Term Liabilities	
240 · 2020 Pension Obligation Bond	4,244,000.00
265 · Compensated Absence/Vac Buyback	95,792.82
290 · Community Center Loan	161,053.53
293 · Vehicle Capital Lease	133,987.35
295 · Net OPEB Liability	579,377.00
297 · Deferred Inflows - OPEB	507,406.00
298 · Deferred Inflows - Pension	1,267,514.00
Total Long Term Liabilities	<u>6,989,130.70</u>
Total Liabilities	<u>7,115,688.59</u>
Equity	4,231,846.99
TOTAL LIABILITIES & EQUITY	<u><u>11,347,535.58</u></u>

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
July 2022 through June 2023

Draft - All Numbers Subject to Change
All Funds - Preliminary Before Audit Adjustments

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Income				
400 · Property Tax Revenue				
401 · Levy Tax Police- Co. Prop. 1%	\$ 2,313,726	\$ 2,201,900	\$ 111,826	105.1%
402 · Special Tax-Police	685,470	720,000	-34,530	95.2%
404 · Measure G Supplemental Tax PD	651,974	652,300	-326	100.0%
410 · Police Fees/Service Charges	9,478	12,000	-2,522	79.0%
414 · POST Reimbursement	13,065	125,000	-111,935	10.5%
415 · COPS/Other PD Grants	196,495	175,000	21,495	112.3%
418 · Reimbursements/Refunds	0	6,000	-6,000	0.0%
400 · Property Tax Revenue - Other	0	20	-20	0.0%
Total 400 · Property Tax Revenue	3,870,209	3,892,220	-22,011	99.4%
420 · Park/Rec Activities Revenue				
424 · Special Tax-L&L Parks	44,359	44,400	-41	99.9%
427 · Community Center Revenue	61,573	57,700	3,873	106.7%
438 · Tennis Court Revenue	1,435	1,500	-65	95.7%
439 · Other Community Center Revenue	456	15,000	-14,544	3.0%
Total 420 · Park/Rec Activities Revenue	107,823	118,600	-10,777	90.9%
440 · District Activities Revenue				
448a · Franchise Fees Gross	0	108,250	-108,250	0.0%
448b · less Franchise Fees Paid Out	0	-46,393	46,393	0.0%
456 · Interest-District	13,068	5,000	8,068	261.4%
458 · Other District Revenue	35,048	9,700	25,348	361.3%
Total 440 · District Activities Revenue	48,116	76,557	-28,441	62.9%
460 · Waste Removal Revenue				
461 · Waste Removal Franchise Fee	114,399	110,000	4,399	104.0%
Total 460 · Waste Removal Revenue	114,399	110,000	4,399	104.0%
480 · Rental Revenue - KPFD	26,824			
Total Income	4,167,371	4,197,377	-30,006	99.3%
Gross Profit	4,167,371	4,197,377	-30,006	99.3%
Expense				
500 · Police Salary and Benefit Exp				
502 · Salary - Officers	989,104	1,187,300	-198,196	83.3%
506 · Overtime	123,413	100,000	23,413	123.4%
508 · Salary - Non-Sworn	60,902	68,100	-7,198	89.4%
509 · Hiring Bonus	25,000	20,000	5,000	125.0%
516 · Uniform Allowance	9,176	0	9,176	100.0%
521-A · Medical/Vision/Dental-Active	141,763	172,700	-30,937	82.1%
521-R · Medical/Vision/Dental-Retired	167,523	160,400	7,123	104.4%
521-T · Medical/Vision/Dental-Trust	0	151,500	-151,500	0.0%
522 · Officer Life Insurance	4,900	10,100	-5,200	48.5%
523 · SocialSecurity/Medicare-Police	22,288	15,300	6,988	145.7%
524 · Social Security - District	3,584	11,600	-8,016	30.9%
527 · PERS - District Portion	215,994	233,750	-17,756	92.4%
529 · Pension Obln Bond Payment	249,697	331,450	-81,753	75.3%
530 · Workers Comp	39,533	44,900	-5,367	88.0%
548 · GASB 75 - Expense	3,800	0	3,800	100.0%
Total 500 · Police Salary and Benefit Exp	2,056,678	2,507,100	-450,422	82.0%
520 · In Lieu Health Expense	5,750			
550 · Police Operating Expenses				
552 · Office Supplies and Expenses	11,335	13,300	-1,965	85%
553 · Police Equipment and Supplies	26,432	28,500	-2,068	93%
554 · Traffic Safety	14,792	32,000	-17,208	46%
560 · Crossing Guard	21,566	17,800	3,766	121%

Kensington Police Protection & Community Services District

Profit & Loss Budget vs. Actual

July 2022 through June 2023

Draft - All Numbers Subject to Change
All Funds - Preliminary Before Audit Adjustments

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
561 · Fleet Expense	44,888	91,500	-46,612	49%
562 · Vehicle Operation	8,062	0	8,062	100%
563 · Vehicle Lease	47,515	21,478	26,036	221%
564 · Annual Law Encfmt. Tec/Dispatch	222,536	193,300	29,236	115%
568 · Evidence	24,295	6,000	18,295	405%
570 · Training and Travel Exp	32,196	25,000	7,196	129%
571 · Records	300	6,000	-5,700	5%
572 · Hiring	11,874	20,000	-8,126	59%
574 · Reserve Officers	200	3,500	-3,300	6%
576 · Dues and Subscriptions	6,661	5,000	1,661	133%
580 · Utilities - Police	14,366	0	14,366	100%
581 · Bldg Repairs/Maint.	437	0	437	100%
587 · IT Contract	303	0	303	100%
588 · Telephone	21,467	30,300	-8,833	71%
591 · General Liability Insurance	40,177	42,100	-1,923	95%
592 · Online Services/Business Accts	417	9,200	-8,783	5%
593 · Volunteer Programs	1,542	2,500	-958	62%
594 · Community Events	2,108	5,000	-2,892	42%
595 · Legal/Consulting - Police	29,134	9,000	20,134	324%
597 · Police Bldg. Lease	66,719	48,000	18,719	139%
597.1 · Bldg Maintenance/Repair	4,303	3,500	803	123%
597.2 · Utilities	0	13,500	-13,500	0%
597.3 · Janitorial - Police Building	7,178	7,200	-22	100%
599 · Police Taxes Administration	1,049	5,500	-4,451	19%
Total 550 · Police Operating Expenses	661,853	639,178	22,675	104%
600 · Park/Rec Sal & Ben				
601 · Park & Rec Administrator	31,020	41,500	-10,480	75%
602 · Custodial/Cleaning Services	12,700	45,000	-32,300	28%
623 · Social Security/Medicare - Dist	0	10,800	-10,800	0%
Total 600 · Park/Rec Sal & Ben	43,720	97,300	-53,580	45%
635 · Park/Recreation Expenses				
640 · Community Center Expenses				
641 · General Maintenance	28,595	3,000	25,595	953%
642 · Utilities-Community Center	13,653	19,500	-5,847	70%
643 · Janitorial Supplies	1,640	1,200	440	137%
644 · Landscaping	29,430	13,000	16,430	226%
645 · General Liab./Workers Comp	9,390	3,500	5,890	268%
646 · Community Center Repairs	5,104	7,500	-2,396	68%
647 · Legal/Consulting	6,768	25,000	-18,232	27%
649 · Interest Expense	7,046	0	7,046	100%
640 · Community Center Expenses - Other	64	0	64	100%
Total 640 · Community Center Expenses	101,690	72,700	28,990	140%
650 · Park				
651 · General Maintenance	33,431	35,400	-1,969	94%
652 · Repairs	9,897	12,000	-2,103	82%
653 · Landscaping	10,610	55,000	-44,390	19%
656 · Utilities	10,110	2,400	7,710	421%
657 · General Liab/Workers Comp	9,390	9,600	-210	98%
658 · Levy Administration	10,003	9,500	503	105%
659 · Other Park Expenses	0	500	-500	0%
674 · Tennis Court Maint/Repair	2,124	500	1,624	425%
Total 650 · Park	85,566	124,900	-39,334	69%
Total 635 · Park/Recreation Expenses	187,255	197,600	-10,345	95%
750 · Waste Management Expenses				
751 · Waste Removal Franchise Fee Exp	49,100	47,300	1,800	104%

Kensington Police Protection & Community Services District

Profit & Loss Budget vs. Actual

July 2022 through June 2023

Draft - All Numbers Subject to Change
All Funds - Preliminary Before Audit Adjustments

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
752 · Waste Management Program Admin	0	3,000	-3,000	0%
753 · Other Waste Management Exp	225	500	-275	45%
Total 750 · Waste Management Expenses	49,325	50,800	-1,475	97%
800 · District Expenses				
807 · Salaries	350,917	384,200	-33,283	91%
808 · Payroll Taxes	32,800	57,700	-24,900	57%
809 · Benefits	0	50,500	-50,500	0%
810 · IT Contract	7,097	27,800	-20,703	26%
815 · Admin Communications	8,106	4,300	3,806	189%
816 · Office Supplies	4,793	1,600	3,193	300%
817 · Postage	624	700	-76	89%
818 · Mileage Reimbursement	553	400	153	138%
819 · Dues/Subscriptions	7,836	10,600	-2,764	74%
820 · Copier Contract	5,282	6,600	-1,318	80%
825 · Board Continuing Ed/Conferences	282	12,500	-12,218	2%
830 · Legal (District/Personnel)	186,841	45,000	141,841	415%
831 · Training and Travel Admin	19,477	6,500	12,977	300%
835 · Consulting	44,287	35,000	9,287	127%
840 · Accounting/Audit	239,585	75,000	164,585	319%
850 · Insurance	36,595	31,900	4,695	115%
851 · Workers Comp	13,178	4,500	8,678	293%
860 · Election	7,630	7,500	130	102%
861 · LAFCO	1,505	2,100	-595	72%
870 · County Expenditures	22,409	25,000	-2,591	90%
890 · Waste/Recycle	510	0	510	100%
898 · Other Expenses	27,055	1,000	26,055	2,705%
Total 800 · District Expenses	1,017,360	790,400	226,960	129%
950 · Capital Outlay				
963 · Patrol Car Accessories	29,956	15,000	14,956	200%
965 · Personal Police Equipment-Asset	0	15,000	-15,000	0%
966 · Police Traffic Equipment	0	25,000	-25,000	0%
967 · Station Equipment	50,235	50,000	235	100%
968 · Office Furn/Eq	25,438	50,000	-24,563	51%
969 · Computer Equipment	20,756	25,000	-4,244	83%
970 · Upgrade Phone System	10,214	25,000	-14,786	41%
972 · Park Buildings Improvement	0	95,000	-95,000	0%
974 · Other Park Improvements	99,715	25,000	74,715	399%
978 · Pk/Rec Furn/Eq	21,800	25,000	-3,200	87%
983 · Building Temporary Relocation	108,788	100,000	8,788	109%
Total 950 · Capital Outlay	366,901	450,000	-83,099	82%
997 · Payroll Expenses	603			
Total Expense	4,389,445	4,732,378	-342,933	93%
	-222,075	-535,001		
Other Expense				
700 · Bond Expense				
975 · Community Center Loan Repayment	0	30,600		
Total 700 · Bond Expense	0	30,600		
Total Other Expense	0	30,600		
	0	-30,600		
Net Income / (Loss)	\$ (222,075)	\$ (565,601)		

Kensington Police Protection & Community Services District

Profit & Loss by Class

July 2022 through June 2023

	General Fund	Parks	Waste Management Fund	Police	TOTAL
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ 2,313,726	\$ -	\$ -	\$ -	\$ 2,313,726
402 · Special Tax-Police	-	-	-	685,470	685,470
404 · Measure G Supplemental Tax PD	-	-	-	651,974	651,974
410 · Police Fees/Service Charges	-	-	-	9,478	9,478
414 · POST Reimbursement	-	-	-	13,065	13,065
415 · COPS/Other PD Grants	-	-	-	196,495	196,495
Total 400 · Property Tax Revenue	2,313,726	-	-	1,556,483	3,870,209
420 · Park/Rec Activities Revenue					
424 · Special Tax-L&L Parks	-	44,359	-	-	44,359
427 · Community Center Revenue	-	61,573	-	-	61,573
438 · Tennis Court Revenue	-	1,435	-	-	1,435
439 · Other Community Center Revenue	-	456	-	-	456
Total 420 · Park/Rec Activities Revenue	-	107,823	-	-	107,823
440 · District Activities Revenue					
456 · Interest-District	13,068	-	-	-	13,068
458 · Other District Revenue	35,048	-	-	-	35,048
Total 440 · District Activities Revenue	48,116	-	-	-	48,116
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	-	-	114,399	-	114,399
Total 460 · Waste Removal Revenue	-	-	114,399	-	114,399
480 · Rental Revenue - KPFD	26,824	-	-	-	26,824
Total Income	2,388,666	107,823	114,399	1,556,483	4,167,371
Gross Profit	2,388,666	107,823	114,399	1,556,483	4,167,371
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers	-	-	-	989,104	989,104
506 · Overtime	-	-	-	123,413	123,413
508 · Salary - Non-Sworn	-	-	-	60,902	60,902
509 · Hiring Bonus	-	-	-	25,000	25,000
516 · Uniform Allowance	-	-	-	9,176	9,176
521-A · Medical/Vision/Dental-Active	-	-	-	141,763	141,763
521-R · Medical/Vision/Dental-Retired	-	-	-	167,523	167,523
522 · Officer Life Insurance	-	-	-	4,900	4,900

Kensington Police Protection & Community Services District

Profit & Loss by Class

July 2022 through June 2023

	General Fund	Parks	Waste Management Fund	Police	TOTAL
523 · SocialSecurity/Medicare-Police	-	-	-	22,288	22,288
524 · Social Security - District	-	-	-	3,584	3,584
527 · PERS - District Portion	-	-	-	215,994	215,994
529 · Pension Obln Bond Payment	-	-	-	249,697	249,697
530 · Workers Comp	-	-	-	39,533	39,533
548 · GASB 75 - Expense	-	-	-	3,800	3,800
Total 500 · Police Salary and Benefit Exp	-	-	-	2,056,678	2,056,678
520 · In Lieu Health Expense	-	-	-	5,750	5,750
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	-	-	-	11,335	11,335
553 · Police Equipent and Supplies	-	-	-	26,432	26,432
554 · Traffic Safety	-	-	-	14,792	14,792
560 · Crossing Guard	-	-	-	21,566	21,566
561 · Fleet Expense	-	-	-	44,888	44,888
562 · Vehicle Operation	-	-	-	8,062	8,062
563 · Vehicle Lease	-	-	-	47,515	47,515
564 · Annual Law Enfcmnt. Tec/Dispatch	-	-	-	222,536	222,536
568 · Evidence	-	-	-	24,295	24,295
570 · Training and Travel Exp	-	-	-	32,196	32,196
571 · Records	-	-	-	300	300
572 · Hiring	-	-	-	11,874	11,874
574 · Reserve Officers	-	-	-	200	200
576 · Dues and Subscriptions	-	-	-	6,661	6,661
580 · Utilities - Police	-	-	-	14,366	14,366
581 · Bldg Repairs/Maint.	-	-	-	437	437
587 · IT Contract	-	-	-	303	303
588 · Telephone	-	-	-	21,467	21,467
591 · General Liability Insurance	-	-	-	40,177	40,177
592 · Online Services/Business Accts	-	-	-	417	417
593 · Volunteer Programs	-	-	-	1,542	1,542
594 · Community Events	-	-	-	2,108	2,108
595 · Legal/Consulting - Police	-	-	-	29,134	29,134
597 · Police Bldg. Lease	-	-	-	66,719	66,719
597.1 · Bldg Maintenance/Repair	-	-	-	4,303	4,303
597.3 · Janitorial - Police Building	-	-	-	7,178	7,178
599 · Police Taxes Administration	-	-	-	1,049	1,049

Kensington Police Protection & Community Services District

Profit & Loss by Class

July 2022 through June 2023

	General Fund	Parks	Waste Management Fund	Police	TOTAL
816 · Office Supplies	4,793	-	-	-	4,793
817 · Postage	624	-	-	-	624
818 · Mileage Reimbursement	553	-	-	-	553
819 · Dues/Subscriptions	7,671	-	-	164	7,836
820 · Copier Contract	5,282	-	-	-	5,282
825 · Board Continuing Ed/Conferences	282	-	-	-	282
830 · Legal (District/Personnel)	186,841	-	-	-	186,841
831 · Training and Travel Admin	19,477	-	-	-	19,477
835 · Consulting	44,287	-	-	-	44,287
840 · Accounting/Audit	239,585	-	-	-	239,585
850 · Insurance	37,560	-	-	(964)	36,595
851 · Workers Comp	13,178	-	-	-	13,178
860 · Election	7,630	-	-	-	7,630
861 · LAFCO	1,505	-	-	-	1,505
870 · County Expenditures	22,409	-	-	-	22,409
890 · Waste/Recycle	510	-	-	-	510
898 · Other Expenses	27,055	-	0	-	27,055
Total 800 · District Expenses	1,018,161	-	0	(800)	1,017,360
950 · Capital Outlay					
963 · Patrol Car Accessories	-	-	-	29,956	29,956
967 · Station Equipment	-	-	-	50,091	50,235
968 · Office Furn/Eq	-	-	-	25,438	25,438
969 · Computer Equipment	-	-	-	20,756	20,756
970 · Upgrade Phone System	-	-	-	10,214	10,214
974 · Other Park Improvements	-	99,715	-	-	99,715
978 · Pk/Rec Furn/Eq	-	21,800	-	-	21,800
983 · Building Temporary Relocation	-	-	-	108,788	108,788
Total 950 · Capital Outlay	-	121,515	-	245,243	366,901
997 · Payroll Expenses	603	-	-	-	603
Total Expense	1,018,763	352,490	49,325	2,968,724	4,389,445
Net Income / (Loss)	\$ 1,369,903	\$ (244,667)	\$ 65,074	\$ (1,412,241)	\$ (222,075)

Balance Sheet

As of July 31, 2023

Jul 31, 23

ASSETS

Current Assets

Checking/Savings

100 · Petty Cash	\$	100.00
101 · Five Star Checking		84,209
102 · Five Star Payroll		-279
103 · Five Star Saving		100,873
110 · CCC Cash Accts		1,108,208
117b · Admin - Cash		25,883
133b · Resv - Cash		93,430
134 · CCC LAIF Accounts		640,361

Total Checking/Savings 2,052,784

Accounts Receivable 201,061

Other Current Assets 18,724

Total Current Assets 2,272,570

Fixed Assets

160 · Police Fixed Assets		823,753
170 · Park/Rec Fixed Assets		6,230,721
189 · Accumulated Depreciation		-1,537,785

Total Fixed Assets 5,516,690

Other Assets

190 · Deferred Outflows - OPEB		420,721
191 · Deferred Outflows - Pension		423,477
194 · Net Pension Asset		2,327,970

Total Other Assets 3,172,168

TOTAL ASSETS 10,961,428

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable		145,696
Credit Cards		-10,670
Other Current Liabilities		
220 · Payroll Liabilities		648

Total Other Current Liabilities 648

Total Current Liabilities 135,673

Long Term Liabilities

240 · 2020 Pension Obligation Bond		4,244,000
265 · Compensated Absence/Vac Buyback		95,793
290 · Community Center Loan		161,054
293 · Vehicle Capital Lease		133,987
295 · Net OPEB Liability		579,377
297 · Deferred Inflows - OPEB		507,406
298 · Deferred Inflows - Pension		1,267,514

Total Long Term Liabilities 6,989,131

Total Liabilities 7,124,804

Equity 3,836,624

TOTAL LIABILITIES & EQUITY \$ 10,961,428

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
400 · Property Tax Revenue				
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ 2,400,000	\$ (2,400,000)	0.0%
402 · Special Tax-Police	0	685,000	-685,000	0.0%
404 · Measure G Supplemental Tax PD	0	660,000	-660,000	0.0%
410 · Police Fees/Service Charges	315	5,000	-4,685	6.3%
414 · POST Reimbursement	0	10,000	-10,000	0.0%
415 · COPS/Other PD Grants	0	195,000	-195,000	0.0%
Total 400 · Property Tax Revenue	315	3,955,000	-3,954,685	0.01%
420 · Park/Rec Activities Revenue				
406 · Per Capita Park Grant	0	180,000	-180,000	0.0%
424 · Special Tax-L&L Parks	0	46,000	-46,000	0.0%
427 · Community Center Revenue	0	50,000	-50,000	0.0%
438 · Tennis Court Revenue	0	1,000	-1,000	0.0%
Total 420 · Park/Rec Activities Revenue	0	277,000	-277,000	0.0%
440 · District Activities Revenue				
448a · Franchise Fees Gross	0	120,000	-120,000	0.0%
448b · less Franchise Fees Paid Out	0	0	0	0.0%
456 · Interest-District	0	10,000	-10,000	0.0%
458 · Other District Revenue	4,877	68,500	-63,623	7.12%
Total 440 · District Activities Revenue	4,877	198,500	-193,623	2.46%
480 · Rental Revenue - KPFD	0	29,300	-29,300	0.0%
Total Income	5,192	4,459,800	-4,454,608	0.12%
Gross Profit	5,192	4,459,800	-4,454,608	0.12%
Expense				
500 · Police Salary and Benefit Exp				
502 · Salary - Officers				
503.1 · Holiday Pay	1,709	50,100	-48,391	3.41%
503.2 · Incentive Pay- Education	507	4,100	-3,593	12.37%
503.3 · Incentive Pay- POST Certificate	2,180	34,600	-32,420	6.3%
502 · Salary - Officers - Other	40,394	1,141,400	-1,101,006	3.54%
Total 502 · Salary - Officers	44,790	1,230,200	-1,185,410	3.64%
506 · Overtime	7,739	120,000	-112,261	6.45%
508 · Salary - Non-Sworn	2,141	53,900	-51,759	3.97%
509 · Hiring Bonus	0	20,000	-20,000	0.0%
510 · Vacation Cash Out	0	20,600	-20,600	0.0%
516 · Uniform Allowance	400	10,800	-10,400	3.7%
521-A · Medical/Vision/Dental-Active	490	183,700	-183,210	0.27%
521-R · Medical/Vision/Dental-Retired	0	145,400	-145,400	0.0%
522 · Officer Life Insurance	641	8,500	-7,859	7.54%
523 · SocialSecurity/Medicare-Police	783	20,300	-19,517	3.86%
524 · Social Security - District	133	4,100	-3,967	3.24%
527 · PERS - District Portion	8,476	269,700	-261,224	3.14%
529 · Pension Obln Bond Payment	0	330,900	-330,900	0.0%
530 · Workers Comp	38,000	38,000	0	100.0%
531 · Unemployment	0	52,000	-52,000	0.0%
Total 500 · Police Salary and Benefit Exp	103,592	2,508,100	-2,404,508	4.13%
520 · In Lieu Health Expense	250	500	-250	50.0%
550 · Police Operating Expenses				
552 · Office Supplies and Expenses	0	21,400	-21,400	0.0%
553 · Police Equipment and Supplies	1,077	30,000	-28,923	3.59%
554 · Traffic Safety	0	25,000	-25,000	0.0%
561 · Fleet Expense	327	17,000	-16,673	1.92%
562 · Vehicle Operation	2,850	30,000	-27,150	9.5%
563 · Vehicle Lease	4,610	86,500	-81,890	5.33%
564 · Annual Law Enfcm. Tec/Dispatch	142,374	160,000	-17,626	88.98%
566 · Radio Maintenance	0	37,800	-37,800	0.0%
567 · Alarm	0	4,000	-4,000	0.0%
568 · Evidence	0	7,500	-7,500	0.0%
569 · Emergency Preparedness	0	3,000	-3,000	0.0%
570 · Training and Travel Exp	928	30,000	-29,072	3.09%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
571 · Records	0	38,800	-38,800	0.0%
572 · Hiring	53	25,000	-24,947	0.21%
576 · Dues and Subscriptions	60	7,000	-6,940	0.86%
580 · Utilities - Police	2,636	27,000	-24,364	9.76%
581 · Bldg Repairs/Maint.	0	10,000	-10,000	0.0%
587 · IT Contract	0	43,300	-43,300	0.0%
588 · Telephone	0	10,000	-10,000	0.0%
591 · General Liability Insurance	52,942	55,000	-2,058	96.26%
592 · Online Services/Business Accts	0	5,000	-5,000	0.0%
593 · Volunteer Programs	0	7,500	-7,500	0.0%
594 · Community Events	0	7,500	-7,500	0.0%
595 · Legal/Consulting - Police	564	9,000	-8,436	6.27%
597 · Police Bldg. Lease	5,630	66,000	-60,370	8.53%
597.1 · Bldg Maintenance/Repair	0	10,000	-10,000	0.0%
597.2 · Utilities	0	0	0	0.0%
597.3 · Janitorial - Police Building	1,150	14,000	-12,850	8.21%
599 · Police Taxes Administration	0	5,000	-5,000	0.0%
Total 550 · Police Operating Expenses	215,200	792,300	-577,100	27.16%
600 · Park/Rec Sal & Ben				
601 · Park & Rec Administrator	1,278	86,000	-84,723	1.49%
602 · Custodial/Cleaning Services	0	12,000	-12,000	0.0%
623 · Social Security/Medicare - Dist	0	6,600	-6,600	0.0%
Total 600 · Park/Rec Sal & Ben	1,278	104,600	-103,323	1.22%
635 · Park/Recreation Expenses				
640 · Community Center Expenses				
641 · General Maintenance	2,870	2,500	370	114.79%
642 · Utilities-Community Center	2,386	13,000	-10,614	18.35%
643 · Janitorial Supplies	0	1,500	-1,500	0.0%
644 · Landscaping	0	30,000	-30,000	0.0%
645 · General Liab./Workers Comp	1,362	1,400	-38	97.28%
646 · Community Center Repairs	0	10,000	-10,000	0.0%
Total 640 · Community Center Expenses	6,617	58,400	-51,783	11.33%
650 · Park				
651 · General Maintenance	485	30,000	-29,515	1.62%
652 · Repairs	0	0	0	0.0%
656 · Utilities	121	0	121	100.0%
657 · General Liab./Workers Comp	12,000	12,000	0	100.0%
658 · Levy Administration	2,057	10,000	-7,943	20.57%
Total 650 · Park	14,663	52,000	-37,337	28.2%
Total 635 · Park/Recreation Expenses	21,280	110,400	-89,120	19.28%
750 · Waste Management Expenses				
751 · Waste Removal Franchise Fee Exp	0	51,400	-51,400	0.0%
752 · Waste Management Program Admin	0	68,490	-68,490	0.0%
753 · Other Waste Management Exp	0	3,040	-3,040	0.0%
Total 750 · Waste Management Expenses	0	122,930	-122,930	0.0%
800 · District Expenses				
807 · Salaries	6,083	259,400	-253,318	2.35%
808 · Payroll Taxes	563	19,800	-19,237	2.84%
809 · Benefits	0	50,000	-50,000	0.0%
815 · Admin Communications	1,508	7,500	-5,992	20.11%
816 · Office Supplies	0	2,000	-2,000	0.0%
818 · Mileage Reimbursement	50	0	50	100.0%
819 · Dues/Subscriptions	150	11,000	-10,850	1.36%
820 · Copier Contract	618			
825 · Board Continuing Ed/Conferences	0	8,000	-8,000	0.0%
830 · Legal (District/Personnel)	0	25,000	-25,000	0.0%
831 · Training and Travel Admin	2,920	18,700	-15,780	15.62%
835 · Consulting	0	50,000	-50,000	0.0%
840 · Accounting/Audit	0	95,000	-95,000	0.0%
850 · Insurance	45,000	45,000	0	100.0%
851 · Workers Comp	1,569	1,500	69	104.6%
861 · LAFCO	0	2,000	-2,000	0.0%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
 July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
870 · County Expenditures	0	25,000	-25,000	0.0%
891 · COVID	0	0	0	0.0%
898 · Other Expenses	60	5,000	-4,940	1.2%
Total 800 · District Expenses	58,521	624,900	-566,379	9.37%
950 · Capital Outlay				
974 · Other Park Improvements	0	80,000	-80,000	0.0%
Total 950 · Capital Outlay	0	80,000	-80,000	0.0%
997 · Payroll Expenses	294			
Total Expense	400,415	4,343,730	-3,943,315	9.22%
Net Ordinary Income	-395,223	116,070	-511,293	-340.5%
Other Income/Expense				
Other Expense				
700 · Bond Expense				
975 · Community Center Loan Repayment	0	30,500	-30,500	0.0%
Total 700 · Bond Expense	0	30,500	-30,500	0.0%
Total Other Expense	0	30,500	-30,500	0.0%
Net Other Income	0	-30,500	30,500	0.0%
Net Income / (Loss)	\$ (395,223)	\$ 85,570	\$ (480,793)	-461.87%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
 July 2023

	General Fund		
	Jul 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
400 · Property Tax Revenue			
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ 2,400,000	0.0%
Total 400 · Property Tax Revenue	0	2,400,000	0.0%
440 · District Activities Revenue			
456 · Interest-District	0	10,000	0.0%
458 · Other District Revenue	4,877	68,500	7.12%
Total 440 · District Activities Revenue	4,877	78,500	6.21%
480 · Rental Revenue - KPF	0	29,300	0.0%
Total Income	4,877	2,507,800	0.19%
Gross Profit	4,877	2,507,800	0.19%
Expense			
800 · District Expenses			
807 · Salaries	6,083	259,400	2.35%
808 · Payroll Taxes	563	19,800	2.84%
809 · Benefits	0	50,000	0.0%
815 · Admin Communications	1,508	7,500	20.11%
816 · Office Supplies	0	2,000	0.0%
818 · Mileage Reimbursement	50	0	100.0%
819 · Dues/Subscriptions	150	11,000	1.36%
820 · Copier Contract	618		
825 · Board Continuing Ed/Conferences	0	8,000	0.0%
830 · Legal (District/Personnel)	0	25,000	0.0%
831 · Training and Travel Admin	2,920	18,700	15.62%
835 · Consulting	0	50,000	0.0%
840 · Accounting/Audit	0	95,000	0.0%
850 · Insurance	45,000	45,000	100.0%
851 · Workers Comp	1,569	1,500	104.6%
861 · LAFCO	0	2,000	0.0%
870 · County Expenditures	0	25,000	0.0%
898 · Other Expenses	60	5,000	1.2%
Total 800 · District Expenses	58,521	624,900	9.37%
997 · Payroll Expenses	294		
Total Expense	58,815	624,900	9.41%
Net Income / (Loss)	\$ (53,938)	\$ 1,882,900	

Kensington Police Protection & Community Services District
Police Budget vs. Actual

July 2023

Police

	Jul 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
400 · Property Tax Revenue			
402 · Special Tax-Police	\$ -	\$ 685,000	0.0%
404 · Measure G Supplemental Tax PD	0	660,000	0.0%
410 · Police Fees/Service Charges	315	5,000	6.3%
414 · POST Reimbursement	0	10,000	0.0%
415 · COPS/Other PD Grants	0	195,000	0.0%
Total 400 · Property Tax Revenue	315	1,555,000	0.02%
Total Income	315	1,555,000	0.02%
	315	1,555,000	0.02%
Expense			
500 · Police Salary and Benefit Exp			
502 · Salary - Officers			
503.1 · Holiday Pay	1,709	50,100	3.41%
503.2 · Incentive Pay- Education	507	4,100	12.37%
503.3 · Incentive Pay- POST Certificate	2,180	34,600	6.3%
502 · Salary - Officers - Other	40,394	1,141,400	3.54%
Total 502 · Salary - Officers	44,790	1,230,200	3.64%
506 · Overtime	7,739	120,000	6.45%
508 · Salary - Non-Sworn	2,141	53,900	3.97%
509 · Hiring Bonus	0	20,000	0.0%
510 · Vacation Cash Out	0	20,600	0.0%
516 · Uniform Allowance	400	10,800	3.7%
521-A · Medical/Vision/Dental-Active	490	183,700	0.27%
521-R · Medical/Vision/Dental-Retired	0	145,400	0.0%
522 · Officer Life Insurance	641	8,500	7.54%
523 · SocialSecurity/Medicare-Police	783	20,300	3.86%
524 · Social Security - District	133	4,100	3.24%
527 · PERS - District Portion	8,476	269,700	3.14%
529 · Pension Obln Bond Payment	0	330,900	0.0%
530 · Workers Comp	38,000	38,000	100.0%
531 · Unemployment	0	52,000	0.0%
Total 500 · Police Salary and Benefit Exp	103,592	2,508,100	4.13%
520 · In Lieu Health Expense	250	500	50.0%
550 · Police Operating Expenses			
552 · Office Supplies and Expenses	0	21,400	0.0%
553 · Police Equipment and Supplies	1,077	30,000	3.59%
554 · Traffic Safety	0	25,000	0.0%
561 · Fleet Expense	327	17,000	1.92%
562 · Vehicle Operation	2,850	30,000	9.5%
563 · Vehicle Lease	4,610	86,500	5.33%
564 · Annual Law Enfcmnt. Tec/Dispatch	142,374	160,000	88.98%
566 · Radio Maintenance	0	37,800	0.0%
567 · Alarm	0	4,000	0.0%
568 · Evidence	0	7,500	0.0%
569 · Emergency Preparedness	0	3,000	0.0%

**Kensington Police Protection & Community Services District
 Police Budget vs. Actual**

July 2023

Police

	Jul 23	Budget	% of Budget
570 · Training and Travel Exp	928	30,000	3.09%
571 · Records	0	38,800	0.0%
572 · Hiring	53	25,000	0.21%
576 · Dues and Subscriptions	60	7,000	0.86%
580 · Utilities - Police	2,636	27,000	9.76%
581 · Bldg Repairs/Maint.	0	10,000	0.0%
587 · IT Contract	0	43,300	0.0%
588 · Telephone	0	10,000	0.0%
591 · General Liability Insurance	52,942	55,000	96.26%
592 · Online Services/Business Accts	0	5,000	0.0%
593 · Volunteer Programs	0	7,500	0.0%
594 · Community Events	0	7,500	0.0%
595 · Legal/Consulting - Police	564	9,000	6.27%
597 · Police Bldg. Lease	5,630	66,000	8.53%
597.1 · Bldg Maintenance/Repair	0	10,000	0.0%
597.3 · Janitorial - Police Building	1,150	14,000	8.21%
599 · Police Taxes Administration	0	5,000	0.0%
Total 550 · Police Operating Expenses	215,200	792,300	27.16%
Total Expense	319,042	3,300,900	9.67%
Net Income / (Loss)	\$ (318,727)	\$ (1,745,900)	18.26%

Kensington Police Protection & Community Services District
Parks - Budget vs. Actual
 July 2023

	Parks	
	Jul 23	Budget
Ordinary Income/Expense		
Income		
420 · Park/Rec Activities Revenue		
406 · Per Capita Park Grant	0.00	180,000
424 · Special Tax-L&L Parks	0.00	46,000
427 · Community Center Revenue	0.00	50,000
438 · Tennis Court Revenue	0.00	1,000
Total 420 · Park/Rec Activities Revenue	<u>0.00</u>	<u>277,000</u>
Total Income	<u>0.00</u>	<u>277,000</u>
Gross Profit	0.00	277,000
Expense		
600 · Park/Rec Sal & Ben		
601 · Park & Rec Administrator	1,277.50	86,000
602 · Custodial/Cleaning Services	0.00	12,000
623 · Social Security/Medicare - Dist	0.00	6,600
Total 600 · Park/Rec Sal & Ben	<u>1,277.50</u>	<u>104,600</u>
635 · Park/Recreation Expenses		
640 · Community Center Expenses		
641 · General Maintenance	2,869.75	2,500
642 · Utilities-Community Center	2,385.70	13,000
643 · Janitorial Supplies	0.00	1,500
644 · Landscaping	0.00	30,000
645 · General Liab./Workers Comp	1,361.89	1,400
646 · Community Center Repairs	0.00	10,000
Total 640 · Community Center Expenses	<u>6,617.34</u>	<u>58,400</u>
650 · Park		
651 · General Maintenance	485.00	30,000
656 · Utilities	120.79	0
657 · General Liab/Workers Comp	12,000.00	12,000
658 · Levy Administration	2,057.26	10,000
Total 650 · Park	<u>14,663.05</u>	<u>52,000</u>
Total 635 · Park/Recreation Expenses	<u>21,280.39</u>	<u>110,400</u>
950 · Capital Outlay		
974 · Other Park Improvements	0.00	80,000
Total 950 · Capital Outlay	<u>0.00</u>	<u>80,000</u>
Total Expense	<u>22,557.89</u>	<u>295,000</u>
Other Income/Expense		
Other Expense		
700 · Bond Expense		
975 · Community Center Loan Repayment	0.00	30,500
Total 700 · Bond Expense	<u>0.00</u>	<u>30,500</u>
Net Income / (Loss)	<u>\$ (22,558)</u>	<u>\$ (48,500)</u>

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
 July 2023

	Waste Management Fund		
	Jul 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
440 · District Activities Revenue			
448a · Franchise Fees Gross	0.00	\$ 120,000	0.0%
Total 440 · District Activities Revenue	<u>0.00</u>	<u>120,000</u>	<u>0.0%</u>
Total Income	<u>0.00</u>	<u>120,000</u>	<u>0.0%</u>
Gross Profit	0.00	120,000	0.0%
Expense			
750 · Waste Managment Expenses			
751 · Waste Removal Franchise Fee Exp	0.00	51,400	0.0%
752 · Waste Management Program Admin	0.00	68,490	0.0%
753 · Other Waste Management Exp	0.00	3,040	0.0%
Total 750 · Waste Managment Expenses	<u>0.00</u>	<u>122,930</u>	<u>0.0%</u>
Total Expense	<u>0.00</u>	<u>122,930</u>	<u>0.0%</u>
Net Ordinary Income (Loss)	0.00	\$ (2,930)	0.0%