

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

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	
100 · Petty Cash	\$ 100
101 · Five Star Checking	262,073
102 · Five Star Payroll	(841)
103 · Five Star Saving	1,242,066
104 · CLASS - KCC Capital	30,590
105 · CLASS - KPPCSD	1,529,478
110 · CCC Cash Accts	(1,347,368)
117b · Admin - Cash	39,296
130 · County Bond Accts	(34,929)
139 · LAIF-District	73,653
Total Checking/Savings	1,794,118
Accounts Receivable	1,845,315
Total Current Assets	3,639,433
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	12,915,528
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	23,239
Other Current Liabilities	478
Total Current Liabilities	23,717
Long Term Liabilities	
240 · 2020 Pension Obligation Bond	4,076,000
265 · Compensated Absence/Vac Buyback	91,962
290 · Community Center Loan	161,019
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	7,288,017
Total Liabilities	7,311,734
Equity	5,603,795
TOTAL LIABILITIES & EQUITY	\$ 12,915,528

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

	All Funds				
	Apr 24	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ 2,433,755	\$ 2,400,000	\$ 33,755	101%
402 · Special Tax-Police	-	685,470	685,000	470	100%
404 · Measure G Supplemental Tax PD	-	679,346	660,000	19,346	103%
410 · Police Fees/Service Charges	740	6,336	5,000	1,336	127%
414 · POST Reimbursement	-	7,757	10,000	(2,243)	78%
415 · COPS/Other PD Grants	-	266,108	195,000	71,108	136%
418 · Reimbursements/Refunds	-	9,060	-	9,060	100%
Total 400 · Property Tax Revenue	740	4,087,832	3,955,000	132,832	103%
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	-	181,055	180,000	1,055	101%
424 · Special Tax-L&L Parks	-	46,719	46,000	719	102%
427 · Community Center Revenue	4,294	51,313	50,000	1,313	103%
438 · Tennis Court Revenue	540	2,075	1,000	1,075	208%
439 · Other Community Center Revenue	100	31,421	-	31,421	100%
Total 420 · Park/Rec Activities Revenue	4,934	312,583	277,000	35,583	113%
431 · Unrealized Gains/Loss	-	9,950			
440 · District Activities Revenue					
448a · Franchise Fees Gross	-	-	120,000	(120,000)	0%
448b · less Franchise Fees Paid Out	-	-	-	-	0%
456 · Interest-District	8,980	53,511	10,000	43,511	535%
458 · Other District Revenue	-	26,794	68,500	(41,706)	39%
Total 440 · District Activities Revenue	8,980	80,305	198,500	(118,195)	40%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	8,082	85,642	-	85,642	100%
Total 460 · Waste Removal Revenue	8,082	85,642	-	85,642	100%
480 · Rental Revenue - KPFD	2,439	19,508	29,300	(9,792)	67%
Total Income	25,174	4,595,821	4,459,800	136,021	103%
Gross Profit	25,174	4,595,821	4,459,800	136,021	103%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	2,938	29,756	50,100	(20,344)	59%
503.2 · Incentive Pay- Education	701	7,810	4,100	3,710	190%
503.3 · Incentive Pay- POST Certificate	2,175	29,982	34,600	(4,618)	87%
502 · Salary - Officers - Other	73,561	737,595	1,141,400	(403,805)	65%
Total 502 · Salary - Officers	79,375	805,143	1,230,200	(425,057)	65%
506 · Overtime	14,153	142,347	120,000	22,347	119%
508 · Salary - Non-Sworn	5,704	53,733	53,900	(167)	100%
509 · Hiring Bonus	-	28,063	20,000	8,063	140%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	700	7,050	10,800	(3,750)	65%
521-A · Medical/Vision/Dental-Active	14,308	146,206	183,700	(37,494)	80%
521-R · Medical/Vision/Dental-Retired	10,333	126,035	145,400	(19,365)	87%
522 · Officer Life Insurance	447	4,930	8,500	(3,570)	58%
523 · SocialSecurity/Medicare-Police	1,405	15,142	20,300	(5,158)	75%
524 · Social Security - District	354	3,331	4,100	(769)	81%
527 · PERS - District Portion	14,744	172,515	269,700	(97,185)	64%
528 · PERS - Officers Portion	-	5,493	-	5,493	100%
529 · Pension Obln Bond Payment	-	330,926	330,900	26	100%
530 · Workers Comp	-	38,000	38,000	-	100%
531 · Unemployment	-	14,250	52,000	(37,750)	27%
Total 500 · Police Salary and Benefit Exp	141,521	1,893,165	2,508,100	(614,935)	75%
520 · In Lieu Health Expense	-	500	500	-	100%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	51	6,750	21,400	(14,650)	32%
553 · Police Equipment and Supplies	2,001	32,150	30,000	2,150	107%
554 · Traffic Safety	100	55,256	25,000	30,256	221%
560 · Crossing Guard	-	-	-	-	0%
561 · Fleet Expense	578	26,108	17,000	9,108	154%
562 · Vehicle Operation	4,221	39,087	30,000	9,087	130%

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

	All Funds				
	Apr 24	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	% of Budget
563 · Vehicle Lease	5,514	55,804	86,500	(30,696)	65%
564 · Annual Law Encfmt. Tec/Dispatch	3,483	159,154	160,000	(846)	99%
566 · Radio Maintenance	767	19,201	37,800	(18,599)	51%
567 · Alarm	-	4,806	4,000	806	120%
568 · Evidence	2,505	11,477	7,500	3,977	153%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	1,102	23,672	30,000	(6,328)	79%
571 · Records	75	675	38,800	(38,125)	2%
572 · Hiring	2,040	12,730	25,000	(12,270)	51%
574 · Reserve Officers	-	2,160	-	2,160	100%
576 · Dues and Subscriptions	-	1,610	7,000	(5,390)	23%
580 · Utilities - Police	2,259	26,898	27,000	(102)	100%
581 · Bldg Repairs/Maint.	-	9,810	10,000	(190)	98%
587 · IT Contract	4,997	54,987	43,300	11,687	127%
588 · Telephone	761	7,447	10,000	(2,553)	74%
591 · General Liability Insurance	-	55,288	55,000	288	101%
592 · Online Services/Business Accts	-	20	5,000	(4,980)	0%
593 · Volunteer Programs	-	1,483	7,500	(6,017)	20%
594 · Community Events	-	3,964	7,500	(3,536)	53%
595 · Legal/Consulting - Police	-	15,966	9,000	6,966	177%
597 · Police Bldg. Lease	5,651	75,667	66,000	9,667	115%
597.1 · Bldg Maintenance/Repair	-	-	10,000	(10,000)	0%
597.2 · Utilities	-	-	-	-	0%
597.3 · Janitorial - Police Building	1,150	9,993	14,000	(4,007)	71%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%
Total 550 · Police Operating Expenses	37,257	712,160	792,300	(80,140)	90%
589 · Police Misc Expense	-	800			
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	3,423	24,061	86,000	(61,939)	28%
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	3,423	24,666	104,600	(79,934)	24%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	-	1,629	2,500	(871)	65%
642 · Utilities-Community Center	739	10,313	13,000	(2,687)	79%
643 · Janitorial Supplies	-	1,815	1,500	315	121%
644 · Landscaping	2,775	27,250	30,000	(2,750)	91%
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%
640 · Community Center Expenses - Other	-	4,088	-	4,088	100%
Total 640 · Community Center Expenses	3,514	48,318	58,400	(10,082)	83%
650 · Park					
651 · General Maintenance	580	6,500	30,000	(23,500)	22%
652 · Repairs	750	4,032	-	4,032	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	323	13,269	-	13,269	100%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	-	8,271	10,000	(1,729)	83%
674 · Tennis Court Maint/Repair	220	571	-	571	100%
Total 650 · Park	1,873	45,002	52,000	(6,998)	87%
Total 635 · Park/Recreation Expenses	5,387	93,320	110,400	(17,080)	85%
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	-	35,540	51,400	(15,860)	69%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0%
753 · Other Waste Management Exp	-	9,509	3,040	6,469	313%
Total 750 · Waste Management Expenses	-	45,048	122,930	(77,882)	37%
800 · District Expenses					
807 · Salaries	21,903	215,434	259,400	(43,966)	83%
808 · Payroll Taxes	2,792	6,891	19,800	(12,909)	35%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	249	10,530	7,500	3,030	140%

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

	All Funds				
	Apr 24	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	% of Budget
816 · Office Supplies	1,255	3,768	2,000	1,768	188%
817 · Postage	-	1,381	-	1,381	100%
818 · Mileage Reimbursement	61	851	-	851	100%
819 · Dues/Subscriptions	-	15,612	11,000	4,612	142%
820 · Copier Contract	572	3,928	-	3,928	100%
825 · Board Continuing Ed/Conferences	-	5,065	8,000	(2,935)	63%
830 · Legal (District/Personnel)	4,104	70,409	25,000	45,409	282%
831 · Training and Travel Admin	1,661	14,991	18,700	(3,709)	80%
835 · Consulting	10,808	31,458	50,000	(18,543)	63%
840 · Accounting/Audit	17,907	73,102	95,000	(21,898)	77%
850 · Insurance	-	45,000	45,000	-	100%
851 · Workers Comp	-	1,569	1,500	69	105%
861 · LAFCO	-	1,455	2,000	(545)	73%
870 · County Expenditures	-	6,471	25,000	(18,529)	26%
891 · COVID	-	-	-	-	0%
898 · Other Expenses	779	2,295	5,000	(2,705)	46%
Total 800 · District Expenses	62,092	510,210	624,900	(114,690)	82%
950 · Capital Outlay					
963 · Patrol Car Accessories	-	68,922	-	68,922	100%
967 · Station Equipment	-	(136)	-	(136)	100%
968 · Office Furn/Eq	-	(690)	-	(690)	100%
974 · Other Park Improvements	-	46,009	80,000	(33,991)	58%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	-	115,427	80,000	35,427	144%
997 · Payroll Expenses	287	3,362	-	3,362	100%
Total Expense	249,966	3,398,659	4,343,730	(945,071)	78%
Net Ordinary Income	(224,792)	1,197,162	116,070	1,081,092	1,031%
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	-	-	30,500	(30,500)	0%
Total 700 · Bond Expense	-	-	30,500	(30,500)	0%
Total Other Expense	-	-	30,500	(30,500)	0%
Net Other Income	-	-	(30,500)	30,500	0%
Net Income	\$ (224,792)	\$ 1,197,162	\$ 85,570	\$ 1,111,592	1,399%

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

	General Fund				
	Apr 24	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ 2,433,755	\$ 2,400,000	\$ 33,755	101%
418 · Reimbursements/Refunds	-	586	-	586	100%
Total 400 · Property Tax Revenue	-	2,434,341	2,400,000	34,341	101%
440 · District Activities Revenue					
456 · Interest-District	8,980	50,994	10,000	40,994	510%
458 · Other District Revenue	-	25,816	68,500	(42,684)	38%
Total 440 · District Activities Revenue	8,980	76,810	78,500	(1,690)	98%
480 · Rental Revenue - KPFD	2,439	19,508	29,300	(9,792)	67%
Total Income	11,419	2,530,659	2,507,800	22,859	101%
Gross Profit	11,419	2,530,659	2,507,800	22,859	101%
Expense					
800 · District Expenses					
807 · Salaries	21,903	215,434	259,400	(43,966)	83%
808 · Payroll Taxes	2,792	6,891	19,800	(12,909)	35%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	249	10,530	7,500	3,030	140%
816 · Office Supplies	1,255	3,768	2,000	1,768	188%
817 · Postage	-	1,381	-	1,381	100%
818 · Mileage Reimbursement	61	851	-	851	100%
819 · Dues/Subscriptions	-	15,612	11,000	4,612	142%
820 · Copier Contract	572	3,928	-	3,928	100%
825 · Board Continuing Ed/Conferences	-	5,065	8,000	(2,935)	63%
830 · Legal (District/Personnel)	4,104	70,409	25,000	45,409	282%
831 · Training and Travel Admin	1,661	14,991	18,700	(3,709)	80%
835 · Consulting	10,808	31,458	50,000	(18,543)	63%
840 · Accounting/Audit	17,907	73,102	95,000	(21,898)	77%
850 · Insurance	-	45,000	45,000	-	100%
851 · Workers Comp	-	1,569	1,500	69	105%
861 · LAFCO	-	1,455	2,000	(545)	73%
870 · County Expenditures	-	6,461	25,000	(18,539)	26%
898 · Other Expenses	779	2,294	5,000	(2,706)	46%
Total 800 · District Expenses	62,092	510,199	624,900	(114,701)	82%
997 · Payroll Expenses	287	3,362	-	3,362	100%
Total Expense	62,378	513,561	624,900	(111,339)	82%
Net Ordinary Income	(50,960)	2,017,098	1,882,900	134,198	107%
Net Income	\$ (50,960)	\$ 2,017,098	\$ 1,882,900	\$ 134,198	107%

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

	Police Fund				
	Apr 24	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
402 · Special Tax-Police	\$ -	\$ 685,470	\$ 685,000	\$ 470	100%
404 · Measure G Supplemental Tax PD		679,346	660,000	19,346	103%
410 · Police Fees/Service Charges	740	6,336	5,000	1,336	127%
414 · POST Reimbursement	-	7,757	10,000	(2,243)	78%
415 · COPS/Other PD Grants	-	266,108	195,000	71,108	136%
418 · Reimbursements/Refunds	-	8,474	-	8,474	100%
Total 400 · Property Tax Revenue	740	1,653,491	1,555,000	98,491	106%
431 · Unrealized Gains/Loss	-	9,950	-	9,950	100%
440 · District Activities Revenue					
458 · Other District Revenue	-	978	-	978	100%
Total 440 · District Activities Revenue	-	978	-	978	100%
Total Income	740	1,664,419	1,555,000	109,419	107%
Gross Profit	740	1,664,419	1,555,000	109,419	107%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	2,938	29,756	50,100	(20,344)	59%
503.2 · Incentive Pay- Education	701	7,810	4,100	3,710	190%
503.3 · Incentive Pay- POST Certificate	2,175	29,982	34,600	(4,618)	87%
502 · Salary - Officers - Other	73,561	737,595	1,141,400	(403,805)	65%
Total 502 · Salary - Officers	79,375	805,143	1,230,200	(425,057)	65%
506 · Overtime	14,153	142,347	120,000	22,347	119%
508 · Salary - Non-Sworn	5,704	53,733	53,900	(167)	100%
509 · Hiring Bonus	-	28,063	20,000	8,063	140%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	700	7,050	10,800	(3,750)	65%
521-A · Medical/Vision/Dental-Active	14,308	146,206	183,700	(37,494)	80%
521-R · Medical/Vision/Dental-Retired	10,333	126,035	145,400	(19,365)	87%
522 · Officer Life Insurance	447	4,930	8,500	(3,570)	58%
523 · SocialSecurity/Medicare-Police	1,405	15,142	20,300	(5,158)	75%
524 · Social Security - District	354	3,331	4,100	(769)	81%
527 · PERS - District Portion	14,744	172,515	269,700	(97,185)	64%
528 · PERS - Officers Portion	-	5,493	-	5,493	100%
529 · Pension Obln Bond Payment	-	330,926	330,900	26	100%
530 · Workers Comp	-	38,000	38,000	-	100%
531 · Unemployment	-	14,250	52,000	(37,750)	27%
Total 500 · Police Salary and Benefit Exp	141,521	1,893,165	2,508,100	(614,935)	75%
520 · In Lieu Health Expense	-	500	500	-	100%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	51	6,750	21,400	(14,650)	32%
553 · Police Equipment and Supplies	2,001	32,150	30,000	2,150	107%
554 · Traffic Safety	100	55,256	25,000	30,256	221%
561 · Fleet Expense	578	26,108	17,000	9,108	154%
562 · Vehicle Operation	4,221	39,087	30,000	9,087	130%
563 · Vehicle Lease	5,514	55,804	86,500	(30,696)	65%
564 · Annual Law Enfcm. Tec/Dispatch	3,483	159,154	160,000	(846)	99%
566 · Radio Maintenance	767	19,201	37,800	(18,599)	51%
567 · Alarm	-	4,806	4,000	806	120%
568 · Evidence	2,505	11,477	7,500	3,977	153%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	1,102	23,672	30,000	(6,328)	79%
571 · Records	75	675	38,800	(38,125)	2%
572 · Hiring	2,040	12,730	25,000	(12,270)	51%
574 · Reserve Officers	-	2,160	-	2,160	100%
576 · Dues and Subscriptions	-	1,610	7,000	(5,390)	23%
580 · Utilities - Police	2,259	26,898	27,000	(102)	100%
581 · Bldg Repairs/Maint.	-	9,810	10,000	(190)	98%
587 · IT Contract	4,997	54,987	43,300	11,687	127%
588 · Telephone	761	7,447	10,000	(2,553)	74%
591 · General Liability Insurance	-	55,288	55,000	288	101%

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

	Police Fund				
	April 24	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	% of Budget
592 · Online Services/Business Accts	-	20	5,000	(4,980)	0%
593 · Volunteer Programs	-	1,483	7,500	(6,017)	20%
594 · Community Events	-	3,964	7,500	(3,536)	53%
595 · Legal/Consulting - Police	-	15,966	9,000	6,966	177%
597 · Police Bldg. Lease	5,651	75,667	66,000	9,667	115%
597.1 · Bldg Maintenance/Repair	-	-	10,000	(10,000)	0%
597.3 · Janitorial - Police Building	1,150	9,993	14,000	(4,007)	71%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%
Total 550 · Police Operating Expenses	37,257	712,160	792,300	(80,140)	90%
589 · Police Misc Expense	-	800	-	800	100%
950 · Capital Outlay					
963 · Patrol Car Accessories	-	68,922	-	68,922	100%
967 · Station Equipment	-	(136)	-	(136)	100%
968 · Office Furn/Eq	-	(690)	-	(690)	100%
Total 950 · Capital Outlay	-	68,095	-	68,095	100%
Total Expense	178,778	2,674,721	3,300,900	(626,179)	81%
Net Ordinary Income	(178,039)	(1,010,302)	(1,745,900)	735,598	58%
Net Income	\$ (178,039)	\$ (1,010,302)	\$ (1,745,900)	\$ 735,598	58%

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

	Parks Fund				
	Apr 24	Jul '23 - Apr 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	-	46,719	46,000	719	102%
427 · Community Center Revenue	4,294	51,313	50,000	1,313	103%
438 · Tennis Court Revenue	540	2,075	1,000	1,075	208%
439 · Other Community Center Revenue	100	31,421	-	31,421	100%
Total 420 · Park/Rec Activities Revenue	4,934	312,583	277,000	35,583	113%
Total Income	4,934	312,583	277,000	35,583	113%
Gross Profit	4,934	312,583	277,000	35,583	113%
Expense					
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	3,423	24,061	86,000	(61,939)	28%
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	3,423	24,666	104,600	(79,934)	24%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	-	1,629	2,500	(871)	65%
642 · Utilities-Community Center	739	10,313	13,000	(2,687)	79%
643 · Janitorial Supplies	-	1,815	1,500	315	121%
644 · Landscaping	2,775	27,250	30,000	(2,750)	91%
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%
640 · Community Center Expenses - Other	-	4,088	-	4,088	100%
Total 640 · Community Center Expenses	3,514	48,318	58,400	(10,082)	83%
650 · Park					
651 · General Maintenance	580	6,500	30,000	(23,500)	22%
652 · Repairs	750	4,032	-	4,032	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	323	13,269	-	13,269	100%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	-	8,271	10,000	(1,729)	83%
674 · Tennis Court Maint/Repair	220	572	-	572	100%
Total 650 · Park	1,873	45,003	52,000	(6,997)	87%
Total 635 · Park/Recreation Expenses	5,387	93,321	110,400	(17,079)	85%
950 · Capital Outlay					
974 · Other Park Improvements	-	46,009	80,000	(33,991)	58%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	-	47,332	80,000	(32,668)	59%
Total Expense	8,810	165,319	295,000	(129,681)	56%
Net Ordinary Income	(3,876)	147,264	(18,000)	165,264	-818%
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	-	-	30,500	(30,500)	0%
Total 700 · Bond Expense	-	-	30,500	(30,500)	0%
Total Other Expense	-	-	30,500	(30,500)	0%
Net Other Income	-	-	(30,500)	30,500	0%
Net Income	\$ (3,876)	\$ 147,264	\$ (48,500)	\$ 195,764	-304%

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

	Waste Management Fund				
	Apr 24	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
440 · District Activities Revenue					
448a · Franchise Fees Gross	\$ -	\$ -	\$ 120,000	\$ (120,000)	0%
456 · Interest-District	-	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	8,082	85,642	-	85,642	100%
Total 460 · Waste Removal Revenue	8,082	85,642	-	85,642	100%
Total Income	8,082	88,160	120,000	(31,840)	73%
Gross Profit	8,082	88,160	120,000	(31,840)	73%
Expense					
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	-	35,540	51,400	(15,860)	69%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0%
753 · Other Waste Management Exp	-	9,519	3,040	6,479	313%
Total 750 · Waste Management Expenses	-	45,058	122,930	(77,872)	37%
Total Expense	-	45,058	122,930	(77,872)	37%
Net Ordinary Income	8,082	43,101	(2,930)	46,031	-1,471%
Net Income	\$ 8,082	\$ 43,101	\$ (2,930)	\$ 46,031	-1,471%

Kensington Police Protection & Community Services District
Transaction List by Date
May 22, 2024

Type	Date	Num	Adj	Name	Memo	Account	Class	Clr	Split	Debit	Credit
May 22, 24	Bill Pmt -Check	05/22/2024	30622	Advanced Systems Group LLC	C10169	101 · Five Star Checking			210 · Accounts Payable		675.00
	Bill Pmt -Check	05/22/2024	30623	AFLAC	M1F02 INV# 787990 April billing peric	101 · Five Star Checking			210 · Accounts Payable		915.84
	Bill Pmt -Check	05/22/2024	30624	Alan Kropp & Associates	INV#	101 · Five Star Checking			210 · Accounts Payable		12,000.00
	Bill Pmt -Check	05/22/2024	30625	Alert-All Corp.	KEN0382711	101 · Five Star Checking			210 · Accounts Payable		362.18
	Bill Pmt -Check	05/22/2024	30626	Alex Brown3	Reimbursement of tennis net purchas	101 · Five Star Checking			210 · Accounts Payable		220.00
	Bill Pmt -Check	05/22/2024	30627	Amazon	A1297SCF5R73DC (for April 2024 bil	101 · Five Star Checking			210 · Accounts Payable		738.18
	Bill Pmt -Check	05/22/2024	30628	AT&T (CC & etc)		101 · Five Star Checking			210 · Accounts Payable		390.00
	Bill Pmt -Check	05/22/2024	30629	AT&T CalNET 3	BAN 9391062077 Stmt 04/03/2024 -	101 · Five Star Checking			210 · Accounts Payable		925.21
	Bill Pmt -Check	05/22/2024	30630	Best Best & Krieger LLP	Professional services rendered throug	101 · Five Star Checking			210 · Accounts Payable		2,369.50
	Bill Pmt -Check	05/22/2024	30631	C & J Cleaning Services	April 2024	101 · Five Star Checking			210 · Accounts Payable		1,150.00
	Bill Pmt -Check	05/22/2024	30632	C. L. E. A.	May 2024 Billing	101 · Five Star Checking			210 · Accounts Payable		224.00
	Bill Pmt -Check	05/22/2024	30633	CC County Conservation & Developpr	March & April 2024	101 · Five Star Checking			210 · Accounts Payable		3,747.34
	Bill Pmt -Check	05/22/2024	30634	CCC Dept. of Information Technology	Acct# 9287	101 · Five Star Checking			210 · Accounts Payable		1,209.08
	Bill Pmt -Check	05/22/2024	30635	CCC Office of the Sheriff		101 · Five Star Checking			210 · Accounts Payable		594.63
	Bill Pmt -Check	05/22/2024	30636	Comcast	8155 40 044 0278610	101 · Five Star Checking			210 · Accounts Payable		326.28
	Bill Pmt -Check	05/22/2024	30637	Community Violence Solutions	Children's Interview Center FY 24-25	101 · Five Star Checking			210 · Accounts Payable		500.00
	Bill Pmt -Check	05/22/2024	30638	Delta Dental	05-0491200004	101 · Five Star Checking			210 · Accounts Payable		2,377.32
	Bill Pmt -Check	05/22/2024	30639	Department of Justice	155717	101 · Five Star Checking			210 · Accounts Payable		66.00
	Bill Pmt -Check	05/22/2024	30640	Dooley Enterprise, Inc.	000535	101 · Five Star Checking			210 · Accounts Payable		1,345.98
	Bill Pmt -Check	05/22/2024	30641	DuraTech USA, Inc.	Invoice# 6045	101 · Five Star Checking			210 · Accounts Payable		176.18
	Bill Pmt -Check	05/22/2024	30642	EBMUD		101 · Five Star Checking			210 · Accounts Payable		1,202.84
	Bill Pmt -Check	05/22/2024	30643	Eide Bailly LLP	Client # 266131	101 · Five Star Checking			210 · Accounts Payable		11,244.23
	Bill Pmt -Check	05/22/2024	30644	Fernando Herrera	Services rendered in May 2024	101 · Five Star Checking			210 · Accounts Payable		5,025.00
	Bill Pmt -Check	05/22/2024	30645	Ford Motor Credit Company LLC	Acct# 6110501 Ford vehicle 2023	101 · Five Star Checking			210 · Accounts Payable		904.82
	Bill Pmt -Check	05/22/2024	30646	Galls Incorporated	3524376	101 · Five Star Checking			210 · Accounts Payable		1,250.39
	Bill Pmt -Check	05/22/2024	30647	Great America Financial Services	015-1439943-000	101 · Five Star Checking			210 · Accounts Payable		247.57
	Bill Pmt -Check	05/22/2024	30648	Greg Harman	Coverage Period June 2024	101 · Five Star Checking			210 · Accounts Payable		349.40
	Bill Pmt -Check	05/22/2024	30649	Kanchana Borisuthiratana	Travel reimbursement from 04/23/24	101 · Five Star Checking			210 · Accounts Payable		1,338.19
	Bill Pmt -Check	05/22/2024	30650	LC Action Police Supply, LTD	INV# 38918	101 · Five Star Checking			210 · Accounts Payable		1,451.76
	Bill Pmt -Check	05/22/2024	30651	LEHR	INV# S1102259	101 · Five Star Checking			210 · Accounts Payable		33,179.90
	Bill Pmt -Check	05/22/2024	30652	Lynelle Lewis	Mileage reimbursement April & May	101 · Five Star Checking			210 · Accounts Payable		54.14
	Bill Pmt -Check	05/22/2024	30653	Major Alarm	150046003	101 · Five Star Checking			210 · Accounts Payable		69.00
	Bill Pmt -Check	05/22/2024	30654	Mobile Modular	R1031374	101 · Five Star Checking			210 · Accounts Payable		5,651.20
	Bill Pmt -Check	05/22/2024	30655	Nextiva, Inc.	AC# 3994083 Contract# 2751865	101 · Five Star Checking			210 · Accounts Payable		744.78
	Bill Pmt -Check	05/22/2024	30656	Nippon Life Insurance Company of Ar	GJ9600	101 · Five Star Checking			210 · Accounts Payable		91.00
	Bill Pmt -Check	05/22/2024	30657	Occupational Health Centers of Calif	INV# 82828794 & 82756056	101 · Five Star Checking			210 · Accounts Payable		1,295.00
	Bill Pmt -Check	05/22/2024	30658	PG&E		101 · Five Star Checking			210 · Accounts Payable		1,668.89
	Bill Pmt -Check	05/22/2024	30659	Precision Arms Gunsmithing and Sup	INV # 257	101 · Five Star Checking			210 · Accounts Payable		218.42
	Bill Pmt -Check	05/22/2024	30660	Principal Life Insurance	1129864-10001, for June	101 · Five Star Checking			210 · Accounts Payable		169.20
	Bill Pmt -Check	05/22/2024	30661	Ron DuPratt Ford	INV# 550680 - Repair (battery) for Fo	101 · Five Star Checking			210 · Accounts Payable		366.41
	Bill Pmt -Check	05/22/2024	30662	Rosa Ruiz	April 2024 reimbursement	101 · Five Star Checking			210 · Accounts Payable		44.67
	Bill Pmt -Check	05/22/2024	30663	Rubiconn LLC	May 2024 Billing	101 · Five Star Checking			210 · Accounts Payable		4,565.00
	Bill Pmt -Check	05/22/2024	30664	S.D.R.M.A.	Member# 6859	101 · Five Star Checking			210 · Accounts Payable		4,604.50
	Bill Pmt -Check	05/22/2024	30665	Smile Business Products, Inc.	KP01 INV# 1194237	101 · Five Star Checking			210 · Accounts Payable		103.15
	Bill Pmt -Check	05/22/2024	30666	SSD Alarm	Account # A000093 - Alarm services	101 · Five Star Checking			210 · Accounts Payable		1,087.05
	Bill Pmt -Check	05/22/2024	30667	Streamline	INV# 4E33FC18-0042	101 · Five Star Checking			210 · Accounts Payable		249.00
	Bill Pmt -Check	05/22/2024	30668	TransUnion	813540	101 · Five Star Checking			210 · Accounts Payable		75.00
	Bill Pmt -Check	05/22/2024	30669	US Bank CCard	4866 9145 5552 5747	101 · Five Star Checking			210 · Accounts Payable		4,397.36
	Bill Pmt -Check	05/22/2024	30670	USBancorp	Cust# 1783852	101 · Five Star Checking			210 · Accounts Payable		4,609.59
	Bill Pmt -Check	05/22/2024	30671	Veritone Inc.	PD Video Redaction Services Annual	101 · Five Star Checking			210 · Accounts Payable		2,400.00
	Bill Pmt -Check	05/22/2024	30672	Verizon Wireless	772287401-00001	101 · Five Star Checking			210 · Accounts Payable		769.37
	Bill Pmt -Check	05/22/2024	30673	Vision Service Plan	00102808	101 · Five Star Checking			210 · Accounts Payable		290.79
	Bill Pmt -Check	05/22/2024	30674	Wex Bank - Chevron	0496-00-526644-0	101 · Five Star Checking			210 · Accounts Payable		1,350.30
	Bill Pmt -Check	05/22/2024	30675	Wex Bank - Exxon	369-677-649-5	101 · Five Star Checking			210 · Accounts Payable		3,170.68
	Bill Pmt -Check	05/22/2024	30676	Fernando Herrera	Services rendered in May 2024	101 · Five Star Checking			210 · Accounts Payable		1,985.00

Total Paid Amount: 126,536.32



Account Number: [REDACTED]

KPPCSD

Account Summary

Average Monthly Yield: 5.3943%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,529,478.35	750,000.00	0.00	8,980.63	36,184.63	1,989,445.47	2,288,458.98

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
05/01/2024	Beginning Balance			1,529,478.35	
05/13/2024	Contribution	750,000.00			4547
05/31/2024	Income Dividend Reinvestment	8,980.63			
05/31/2024	Ending Balance			2,288,458.98	



Account Statement

May 31, 2024

Page 2 of 4

Account Number: [REDACTED]

KCC Capital

Account Summary

Average Monthly Yield: 6.3943%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	30,589.57	0.00	0.00	139.76	683.85	30,594.08	30,729.33

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
05/01/2024	Beginning Balance			30,589.57	
05/31/2024	Income Dividend Reinvestment	139.76			
05/31/2024	Ending Balance			30,729.33	

Kensington Police Protection & Community Services District
Balance Sheet
As of May 31, 2024 (Unaudited)

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100 · Petty Cash	\$ 100
101 · Five Star Checking	125,817
103 · Five Star Saving	344,934
104 · CLASS - KCC Capital	30,729
105 · CLASS - KPPCSD	2,288,459
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	2,767,761
Accounts Receivable	598,245
Total Current Assets	3,366,006
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	12,642,100
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	7,884
Credit Cards	(1,181)
Other Current Liabilities	20
Total Current Liabilities	6,722
Long Term Liabilities	
240 · 2020 Pension Obligation Bond	4,076,000
265 · Compensated Absence/Vac Buyback	91,962
290 · Community Center Loan	161,019
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	7,288,017
Total Liabilities	7,294,739
Equity	5,347,361
TOTAL LIABILITIES & EQUITY	\$ 12,642,100

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
May 31, 2024 (Unaudited)

	All Funds				
	May 24	Jul '23 - May 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ 2,433,755	\$ 2,400,000	\$ 33,755	101%
402 · Special Tax-Police	-	685,470	685,000	470	100%
404 · Measure G Supplemental Tax PD	-	679,346	660,000	19,346	103%
410 · Police Fees/Service Charges	216	6,552	5,000	1,552	131%
414 · POST Reimbursement	-	7,757	10,000	(2,243)	78%
415 · COPS/Other PD Grants	-	266,108	195,000	71,108	136%
418 · Reimbursements/Refunds	-	9,060	-	9,060	100%
Total 400 · Property Tax Revenue	216	4,088,048	3,955,000	133,048	103%
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	-	181,055	180,000	1,055	101%
424 · Special Tax-L&L Parks	-	46,719	46,000	719	102%
427 · Community Center Revenue	1,260	52,573	50,000	2,573	105%
438 · Tennis Court Revenue	132	2,207	1,000	1,207	221%
439 · Other Community Center Revenue	-	31,421	-	31,421	100%
Total 420 · Park/Rec Activities Revenue	1,392	313,975	277,000	36,975	113%
431 · Unrealized Gains/Loss	-	9,950			
440 · District Activities Revenue					
448a · Franchise Fees Gross	-	-	120,000	(120,000)	0%
448b · less Franchise Fees Paid Out	-	-	-	-	0%
456 · Interest-District	11,988	65,499	10,000	55,499	655%
458 · Other District Revenue	-	26,794	68,500	(41,706)	39%
Total 440 · District Activities Revenue	11,988	92,293	198,500	(106,207)	46%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	-	85,642	-	85,642	100%
Total 460 · Waste Removal Revenue	-	85,642	-	85,642	100%
480 · Rental Revenue - KPFD	-	19,508	29,300	(9,792)	67%
Total Income	13,595	4,609,416	4,459,800	149,616	103%
Gross Profit	13,595	4,609,416	4,459,800	149,616	103%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	3,144	32,900	50,100	(17,200)	66%
503.2 · Incentive Pay- Education	701	8,511	4,100	4,411	208%
503.3 · Incentive Pay- POST Certificate	2,175	32,156	34,600	(2,444)	93%
502 · Salary - Officers - Other	77,132	814,728	1,141,400	(326,672)	71%
Total 502 · Salary - Officers	83,152	888,295	1,230,200	(341,905)	72%
506 · Overtime	6,957	149,304	120,000	29,304	124%
508 · Salary - Non-Sworn	6,192	59,924	53,900	6,024	111%
509 · Hiring Bonus	2,000	30,063	20,000	10,063	150%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	750	7,800	10,800	(3,000)	72%
521-A · Medical/Vision/Dental-Active	17,558	163,764	183,700	(19,936)	89%
521-R · Medical/Vision/Dental-Retired	8,697	135,081	145,400	(10,319)	93%
522 · Officer Life Insurance	273	5,204	8,500	(3,296)	61%
523 · SocialSecurity/Medicare-Police	1,392	16,533	20,300	(3,767)	81%
524 · Social Security - District	384	3,715	4,100	(385)	91%
527 · PERS - District Portion	15,227	187,742	269,700	(81,958)	70%
528 · PERS - Officers Portion	-	5,493	-	5,493	100%
529 · Pension Obln Bond Payment	-	330,926	330,900	26	100%
530 · Workers Comp	-	38,000	38,000	-	100%
531 · Unemployment	-	14,250	52,000	(37,750)	27%
Total 500 · Police Salary and Benefit Exp	142,580	2,036,095	2,508,100	(472,005)	81%
520 · In Lieu Health Expense	-	500	500	-	100%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	4,120	10,871	21,400	(10,529)	51%
553 · Police Equipment and Supplies	-	32,094	30,000	2,094	107%
554 · Traffic Safety	-	57,556	25,000	32,556	230%
560 · Crossing Guard	-	-	-	-	0%
561 · Fleet Expense	375	26,554	17,000	9,554	156%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
May 31, 2024 (Unaudited)

	All Funds				
	May 24	Jul '23 - May 24	YTD Budget	\$ Over Budget	% of Budget
562 · Vehicle Operation	4,521	43,608	30,000	13,608	145%
563 · Vehicle Lease	5,514	61,319	86,500	(25,181)	71%
564 · Annual Law Enfcm. Tec/Dispatch	-	159,154	160,000	(846)	99%
566 · Radio Maintenance	-	19,211	37,800	(18,589)	51%
567 · Alarm	1,087	5,893	4,000	1,893	147%
568 · Evidence	-	11,867	7,500	4,367	158%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	-	24,150	30,000	(5,850)	81%
571 · Records	75	750	38,800	(38,050)	2%
572 · Hiring	2,035	14,977	25,000	(10,023)	60%
574 · Reserve Officers	-	2,160	-	2,160	100%
576 · Dues and Subscriptions	210	1,840	7,000	(5,160)	26%
580 · Utilities - Police	2,812	29,710	27,000	2,710	110%
581 · Bldg Repairs/Maint.	-	9,810	10,000	(190)	98%
587 · IT Contract	4,547	59,534	43,300	16,234	137%
588 · Telephone	769	8,216	10,000	(1,784)	82%
591 · General Liability Insurance	-	55,288	55,000	288	101%
592 · Online Services/Business Accts	-	20	5,000	(4,980)	0%
593 · Volunteer Programs	362	1,845	7,500	(5,655)	25%
594 · Community Events	500	4,809	7,500	(2,691)	64%
595 · Legal/Consulting - Police	1,465	17,431	9,000	8,431	194%
597 · Police Bldg. Lease	-	75,667	66,000	9,667	115%
597.1 · Bldg Maintenance/Repair	-	-	10,000	(10,000)	0%
597.2 · Utilities	-	-	-	-	0%
597.3 · Janitorial - Police Building	1,219	11,479	14,000	(2,521)	82%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%
Total 550 · Police Operating Expenses	29,612	745,810	792,300	(46,490)	94%
589 · Police Misc Expense	-	800	-	800	100%
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	6,504	58,060	86,000	(27,940)	68%
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	6,504	58,665	104,600	(45,935)	56%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	2,296	4,013	2,500	1,513	161%
642 · Utilities-Community Center	890	11,203	13,000	(1,797)	86%
643 · Janitorial Supplies	-	1,815	1,500	315	121%
644 · Landscaping	2,775	30,025	30,000	25	100%
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%
640 · Community Center Expenses - Other	-	4,088	-	4,088	100%
Total 640 · Community Center Expenses	5,961	54,367	58,400	(4,033)	93%
650 · Park					
651 · General Maintenance	2,250	8,751	30,000	(21,249)	29%
652 · Repairs	-	4,032	-	4,032	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	741	14,010	-	14,010	100%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	-	8,271	10,000	(1,729)	83%
674 · Tennis Court Maint/Repair	-	571	-	571	100%
Total 650 · Park	2,991	47,994	52,000	(4,006)	92%
Total 635 · Park/Recreation Expenses	8,953	102,362	110,400	(8,038)	93%
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	3,747	39,287	51,400	(12,113)	76%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0%
753 · Other Waste Management Exp	-	9,509	3,040	6,469	313%
Total 750 · Waste Management Expenses	3,747	48,796	122,930	(74,134)	40%
800 · District Expenses					
807 · Salaries	18,935	206,874	259,400	(52,526)	80%
808 · Payroll Taxes	1,941	8,832	19,800	(10,968)	45%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	1,173	11,703	7,500	4,203	156%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
May 31, 2024 (Unaudited)

	All Funds				
	May 24	Jul '23 - May 24	YTD Budget	\$ Over Budget	% of Budget
816 · Office Supplies	469	4,619	2,000	2,619	231%
817 · Postage	-	1,601	-	1,601	100%
818 · Mileage Reimbursement	99	949	-	949	100%
819 · Dues/Subscriptions	-	15,773	11,000	4,773	143%
820 · Copier Contract	222	4,149	-	4,149	100%
825 · Board Continuing Ed/Conferences	-	5,065	8,000	(2,935)	63%
826 · Board Meetings	7	7	-	7	100%
830 · Legal (District/Personnel)	5,509	75,918	25,000	50,918	304%
831 · Training and Travel Admin	1,102	16,093	18,700	(2,607)	86%
835 · Consulting	12,000	43,458	50,000	(6,543)	87%
840 · Accounting/Audit	-	73,102	95,000	(21,898)	77%
850 · Insurance	-	45,000	45,000	-	100%
851 · Workers Comp	-	1,569	1,500	69	105%
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	1,600	5,000	(3,400)	32%
Total 800 · District Expenses	41,499	524,239	624,900	(100,661)	84%
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	-	46,009	80,000	(33,991)	58%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	-	148,607	80,000	68,607	186%
997 · Payroll Expenses	294	2,815	-	2,815	100%
Total Expense	233,189	3,668,688	4,343,730	(675,042)	84%
Net Ordinary Income	(219,594)	940,729	116,070	824,659	810%
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	-	-	30,500	(30,500)	0%
Total 700 · Bond Expense	-	-	30,500	(30,500)	0%
Total Other Expense	-	-	30,500	(30,500)	0%
Net Other Income	-	-	(30,500)	30,500	0%
Net Income	\$ (219,594)	\$ 940,729	\$ 85,570	\$ 855,159	1,099%

Kensington Police Protection & Community Services District
General Fund Profit & Loss Budget vs. Actual
May 31, 2024 (Unaudited)

	General Fund				
	May 24	Jul '23 - May 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ 2,433,755	\$ 2,400,000	\$ 33,755	101%
418 · Reimbursements/Refunds	-	586	-	586	100%
Total 400 · Property Tax Revenue	-	2,434,341	2,400,000	34,341	101%
440 · District Activities Revenue					
456 · Interest-District	11,988	62,982	10,000	52,982	630%
458 · Other District Revenue	-	25,816	68,500	(42,684)	38%
Total 440 · District Activities Revenue	11,988	88,798	78,500	10,298	113%
480 · Rental Revenue - KPFD	-	19,508	29,300	(9,792)	67%
Total Income	11,988	2,542,647	2,507,800	34,847	101%
Gross Profit	11,988	2,542,647	2,507,800	34,847	101%
Expense					
800 · District Expenses					
807 · Salaries	18,935	206,874	259,400	(52,526)	80%
808 · Payroll Taxes	1,941	8,832	19,800	(10,968)	45%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	1,173	11,703	7,500	4,203	156%
816 · Office Supplies	469	4,619	2,000	2,619	231%
817 · Postage	-	1,601	-	1,601	100%
818 · Mileage Reimbursement	99	949	-	949	100%
819 · Dues/Subscriptions	-	15,773	11,000	4,773	143%
820 · Copier Contract	222	4,149	-	4,149	100%
825 · Board Continuing Ed/Conferences	-	5,065	8,000	(2,935)	63%
826 · Board Meetings	7	7	-	7	100%
830 · Legal (District/Personnel)	5,509	75,918	25,000	50,918	304%
831 · Training and Travel Admin	1,102	16,093	18,700	(2,607)	86%
835 · Consulting	12,000	43,458	50,000	(6,543)	87%
840 · Accounting/Audit	-	73,102	95,000	(21,898)	77%
850 · Insurance	-	45,000	45,000	-	100%
851 · Workers Comp	-	1,569	1,500	69	105%
861 · LAFCO	-	1,455	2,000	(545)	73%
870 · County Expenditures	-	6,469	25,000	(18,531)	26%
898 · Other Expenses	44	1,600	5,000	(3,400)	32%
Total 800 · District Expenses	41,499	524,236	624,900	(100,664)	84%
997 · Payroll Expenses	294	2,815	-	2,815	100%
Total Expense	41,793	527,051	624,900	(97,849)	84%
Net Ordinary Income	(29,805)	2,015,596	1,882,900	132,696	107%
Net Income	\$ (29,805)	\$ 2,015,596	\$ 1,882,900	\$ 132,696	107%

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
May 31, 2024 (Unaudited)

Ordinary Income/Expense	Police Fund				
	May 24	Jul '23 - May 24	YTD Budget	\$ Over Budget	% of Budget
Income					
400 · Property Tax Revenue					
402 · Special Tax-Police	\$ -	\$ 685,470	\$ 685,000	\$ 470	100%
404 · Measure G Supplemental Tax PD	-	679,346	660,000	19,346	103%
410 · Police Fees/Service Charges	216	6,552	5,000	1,552	131%
414 · POST Reimbursement	-	7,757	10,000	(2,243)	78%
415 · COPS/Other PD Grants	-	266,108	195,000	71,108	136%
418 · Reimbursements/Refunds	-	8,474	-	8,474	100%
Total 400 · Property Tax Revenue	216	1,653,707	1,555,000	98,707	106%
431 · Unrealized Gains/Loss	-	9,950	-	9,950	100%
440 · District Activities Revenue					
458 · Other District Revenue	-	978	-	978	100%
Total 440 · District Activities Revenue	-	978	-	978	100%
Total Income	216	1,664,635	1,555,000	109,635	107%
Gross Profit					
	216	1,664,635	1,555,000	109,635	107%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	3,144	32,900	50,100	(17,200)	66%
503.2 · Incentive Pay- Education	701	8,511	4,100	4,411	208%
503.3 · Incentive Pay- POST Certificate	2,175	32,156	34,600	(2,444)	93%
502 · Salary - Officers - Other	77,132	814,728	1,141,400	(326,672)	71%
Total 502 · Salary - Officers	83,152	888,295	1,230,200	(341,905)	72%
506 · Overtime	6,957	149,304	120,000	29,304	124%
508 · Salary - Non-Sworn	6,192	59,924	53,900	6,024	111%
509 · Hiring Bonus	2,000	30,063	20,000	10,063	150%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	750	7,800	10,800	(3,000)	72%
521-A · Medical/Vision/Dental-Active	17,558	163,764	183,700	(19,936)	89%
521-R · Medical/Vision/Dental-Retired	8,697	135,081	145,400	(10,319)	93%
522 · Officer Life Insurance	273	5,204	8,500	(3,296)	61%
523 · SocialSecurity/Medicare-Police	1,392	16,533	20,300	(3,767)	81%
524 · Social Security - District	384	3,715	4,100	(385)	91%
527 · PERS - District Portion	15,227	187,742	269,700	(81,958)	70%
528 · PERS - Officers Portion	-	5,493	-	5,493	100%
529 · Pension Obln Bond Payment	-	330,926	330,900	26	100%
530 · Workers Comp	-	38,000	38,000	-	100%
531 · Unemployment	-	14,250	52,000	(37,750)	27%
Total 500 · Police Salary and Benefit Exp	142,580	2,036,095	2,508,100	(472,005)	81%
520 · In Lieu Health Expense	-	500	500	-	100%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	4,120	10,871	21,400	(10,529)	51%
553 · Police Equipment and Supplies	-	32,094	30,000	2,094	107%
554 · Traffic Safety	-	57,556	25,000	32,556	230%
561 · Fleet Expense	375	26,554	17,000	9,554	156%
562 · Vehicle Operation	4,521	43,608	30,000	13,608	145%
563 · Vehicle Lease	5,514	61,319	86,500	(25,181)	71%
564 · Annual Law Enfcmnt. Tec/Dispatch	-	159,154	160,000	(846)	99%
566 · Radio Maintenance	-	19,211	37,800	(18,589)	51%
567 · Alarm	1,087	5,893	4,000	1,893	147%
568 · Evidence	-	11,867	7,500	4,367	158%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	-	24,150	30,000	(5,850)	81%
571 · Records	75	750	38,800	(38,050)	2%
572 · Hiring	2,035	14,977	25,000	(10,023)	60%
574 · Reserve Officers	-	2,160	-	2,160	100%
576 · Dues and Subscriptions	210	1,840	7,000	(5,160)	26%
580 · Utilities - Police	2,812	29,710	27,000	2,710	110%
581 · Bldg Repairs/Maint.	-	9,810	10,000	(190)	98%
587 · IT Contract	4,547	59,534	43,300	16,234	137%
588 · Telephone	769	8,216	10,000	(1,784)	82%
591 · General Liability Insurance	-	55,288	55,000	288	101%
592 · Online Services/Business Accts	-	20	5,000	(4,980)	0%
593 · Volunteer Programs	362	1,845	7,500	(5,655)	25%

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
May 31, 2024 (Unaudited)

	Police Fund				
	May 24	Jul '23 - May 24	YTD Budget	\$ Over Budget	% of Budget
594 · Community Events	500	4,809	7,500	(2,691)	64%
595 · Legal/Consulting - Police	1,465	17,431	9,000	8,431	194%
597 · Police Bldg. Lease	-	75,667	66,000	9,667	115%
597.1 · Bldg Maintenance/Repair	-	-	10,000	(10,000)	0%
597.3 · Janitorial - Police Building	1,219	11,479	14,000	(2,521)	82%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%
Total 550 · Police Operating Expenses	29,612	745,810	792,300	(46,490)	94%
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	172,192	2,884,480	3,300,900	(416,420)	87%
Net Ordinary Income	(171,976)	(1,219,844)	(1,745,900)	526,056	70%
Net Income	\$ (171,976)	\$ (1,219,844)	\$ (1,745,900)	\$ 526,056	70%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
May 31, 2024 (Unaudited)

	Parks Fund				
	May 24	Jul '23 - May 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	-	46,719	46,000	719	102%
427 · Community Center Revenue	1,260	52,573	50,000	2,573	105%
438 · Tennis Court Revenue	132	2,207	1,000	1,207	221%
439 · Other Community Center Revenue	-	31,421	-	31,421	100%
Total 420 · Park/Rec Activities Revenue	1,392	313,975	277,000	36,975	113%
Total Income	1,392	313,975	277,000	36,975	113%
Gross Profit	1,392	313,975	277,000	36,975	113%
Expense					
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	6,504	58,060	86,000	(27,940)	68%
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	6,504	58,665	104,600	(45,935)	56%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	2,296	4,013	2,500	1,513	161%
642 · Utilities-Community Center	890	11,203	13,000	(1,797)	86%
643 · Janitorial Supplies	-	1,815	1,500	315	121%
644 · Landscaping	2,775	30,025	30,000	25	100%
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%
640 · Community Center Expenses - Other	-	4,088	-	4,088	100%
Total 640 · Community Center Expenses	5,961	54,367	58,400	(4,033)	93%
650 · Park					
651 · General Maintenance	2,250	8,751	30,000	(21,249)	29%
652 · Repairs	-	4,032	-	4,032	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	741	14,010	-	14,010	100%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	-	8,271	10,000	(1,729)	83%
674 · Tennis Court Maint/Repair	-	571	-	571	100%
Total 650 · Park	2,991	47,994	52,000	(4,006)	92%
Total 635 · Park/Recreation Expenses	8,953	102,362	110,400	(8,038)	93%
950 · Capital Outlay					
974 · Other Park Improvements	-	46,009	80,000	(33,991)	58%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	-	47,332	80,000	(32,668)	59%
Total Expense	15,457	208,359	295,000	(86,641)	71%
Net Ordinary Income	(14,065)	105,616	(18,000)	123,616	-587%
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	-	-	30,500	(30,500)	0%
Total 700 · Bond Expense	-	-	30,500	(30,500)	0%
Total Other Expense	-	-	30,500	(30,500)	0%
Net Other Income	-	-	(30,500)	30,500	0%
Net Income	\$ (14,065)	\$ 105,616	\$ (48,500)	\$ 154,116	-218%

Kensington Police Protection & Community Services District
Waste Management Profit & Loss Budget vs. Actual
May 31, 2024 (Unaudited)

	Waste Management Fund				
	May 24	Jul '23 - May 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
440 · District Activities Revenue					
448a · Franchise Fees Gross	\$ -	\$ -	\$ 120,000	\$ (120,000)	0%
456 · Interest-District	-	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	-	85,642	-	85,642	100%
Total 460 · Waste Removal Revenue	-	85,642	-	85,642	100%
Total Income	-	88,160	120,000	(31,840)	73%
Gross Profit	-	88,160	120,000	(31,840)	73%
Expense					
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	3,747	39,287	51,400	(12,113)	76%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0%
753 · Other Waste Management Exp	-	9,512	3,040	6,472	313%
Total 750 · Waste Management Expenses	3,747	48,799	122,930	(74,131)	40%
Total Expense	3,747	48,799	122,930	(74,131)	40%
Net Ordinary Income	(3,747)	39,361	(2,930)	42,291	-1,343%
Net Income	\$ (3,747)	\$ 39,361	\$ (2,930)	\$ 42,291	-1,343%