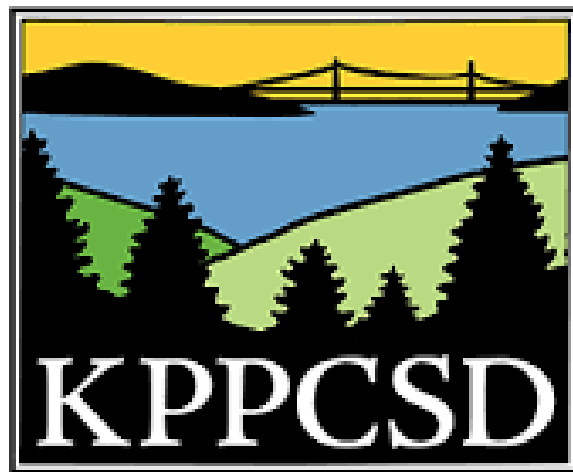


**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**



**MONTHLY FINANCIALS  
FOR THE PERIOD JULY 1, 2024 THROUGH JANUARY 31, 2025**



**Kensington Police Protection & Community Services District**  
**Balance Sheet Unaudited**  
 For Period July 2024 to January 2025

Line	Account	
1	<b>ASSETS</b>	
2	<b>Current Assets</b>	
3	<b>Bank Accounts</b>	
4	100 Petty Cash	100
5	101 Five Star Checking	28,372
6	103 Five Star Saving	352,635
7	104 CLASS - KCC Capital	61,866
8	105 CLASS - KPPCSD	2,521,563
9	139 LAIF-District	78,800
10	<b>Total Bank Accounts</b>	<u>719</u>
11	<b>Total Current Assets</b>	<b>3,044,054</b>
12	<b>Fixed Assets</b>	3,044,054
13	<b>160 Police Fixed Assets</b>	
14	161 Police Bldg Improvements	-
15	162 Patrol Cars	200,061
16	163 Patrol Cars Accessories	494,913
17	165 Personal Police Equipment	43,673
18	166 Police Traffic Equipment	72,587
19	167 Station Equipment-Police	19,008
20	168 Office Furn & Equip	65,694
21	169 Computer Equip	11,333
22	<b>Total 160 Police Fixed Assets</b>	<u>111,257</u>
23	<b>170 Park/Rec Fixed Assets</b>	1,018,526
24	171 Land	196,538
25	172 Community Center Building	2,808,347
26	173 Community Center Improvements	2,310,260
27	174 Park Improvements	158,833
28	178 Pk/R Furn & Fixtures	919,380
29	<b>Total 170 Park/Rec Fixed Assets</b>	<u>50,600</u>
30	<b>189 Accumulated Depreciation</b>	6,443,959
31	<b>Total Fixed Assets</b>	<u>(1,823,223)</u>
32	<b>Other Assets</b>	5,639,263
33	<b>190 Deferred Outflows - OPEB</b>	
34	<b>191 Deferred Outflows - Pension</b>	694,408
35	<b>Total Other Assets</b>	<u>3,157,152</u>
36	<b>TOTAL ASSETS</b>	<b>3,851,560</b>
37	<b>LIABILITIES AND EQUITY</b>	12,534,877
38	<b>Liabilities</b>	

39	<b>Current Liabilities</b>	
40	<b>Accounts Payable</b>	
41	210 Accounts Payable	
42	<b>Total Accounts Payable</b>	<u>9,374</u>
43	<b>Credit Cards</b>	9,374
44	213 Cal Card #12227	
45	216 Amazon Capital	-
46	<b>Total Credit Cards</b>	<u>256</u>
47	<b>Other Current Liabilities</b>	256
48	220 Payroll Liabilities	40
49	231 AFLAC	679
50	<b>Total 220 Payroll Liabilities</b>	<u>719</u>
51	<b>Total Other Current Liabilities</b>	<u>975</u>
52	<b>Total Current Liabilities</b>	<u>10,349</u>
53	<b>Long-Term Liabilities</b>	
54	240 2020 Pension Obligation Bond	-
55	241 2020 POB - ST Portion	181,000
56	242 2020 POB - LT Portion	3,721,000
57	<b>Total 240 2020 Pension Obligation Bond</b>	<u>3,902,000</u>
58	265 Compensated Absence/Vac Buyback	81,194
59	290 Community Center Loan	
60	291 Community Center Loan - ST	25,325
61	292 Community Center Loan - LT	111,296
62	<b>Total 290 Community Center Loan</b>	<u>136,621</u>
63	293 Vehicle Capital Lease	146,533
64	295 Net OPEB Liability	(138,185)
65	296 Net Pension Liability	738,199
66	297 Deferred Inflows - OPEB	340,223
67	298 Deferred Inflows - Pension	1,861,343
68	<b>Total Long-Term Liabilities</b>	<u>7,067,928</u>
69	<b>Total Liabilities</b>	<u>7,078,278</u>
70	<b>Equity</b>	
71	350 Invest. in Assets	5,164,503
72	390 Retained Earnings	388,466
73	395 Prior Period Adjustment	(162,591)
74	Net Income	66,222
75	<b>Total Equity</b>	<u>5,456,600</u>
76	<b>TOTAL LIABILITIES AND EQUITY</b>	<u>12,534,877</u>



**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: General Fund Unaudited**  
 For Period July 2024 to January 2025

Line	Account	25-Jan	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	400 Property Tax Revenue				
3	401 Levy Tax - Co. Prop. 1%		1,424,251	2,522,000	56%
4	<b>Total 400 Property Tax Revenue</b>	<b>\$ -</b>	<b>\$ 1,424,251</b>	<b>\$ 2,522,000</b>	<b>56%</b>
5	440 Interest and Admin Charges				
6	456 Interest	11,984	63,343	30,000	211%
7	458 Other District Rev - Allocation	661	32,041	31,000	103%
8	<b>Total 440 Interest and Admin Charges</b>	<b>\$ 12,646</b>	<b>\$ 95,384</b>	<b>\$ 61,000</b>	<b>156%</b>
9	480 General Fund Rental Revenue		7,316		
10	<b>Total Income</b>	<b>\$ 12,646</b>	<b>\$ 1,526,950</b>	<b>\$ 2,583,000</b>	<b>59%</b>
11	<b>Gross Profit</b>	<b>\$ 12,646</b>	<b>\$ 1,526,950</b>	<b>\$ 2,583,000</b>	<b>59%</b>
12	Expenses				
13	4000 Reconciliation Discrepancies		(450)		
14	500.1 Benefits				
15	550.6 FSA Expenses		2,589		
16	<b>Total 500.1 Benefits</b>	<b>\$ -</b>	<b>\$ 2,589</b>	<b>\$ -</b>	
17	800 District Expenses				
18	815 Admin Communications	1,981	7,525	9,500	79%
19	816 Office Supplies	452	2,405	3,000	80%
20	817 Postage	1,216	1,596	2,500	64%
21	818 Mileage Reimbursement	92	530	1,000	53%
22	819 Dues/Subscriptions	178	17,148	18,000	95%
23	820 Copier Contract	649	2,439	3,500	70%
24	825 Board Continuing Ed/Conferences		0	6,000	0%
25	831 Training and Travel Admin		5,972	15,000	40%
26	860 Election		0	8,000	0%
27	870 County Expenditures		0	25,000	0%
28	898 Other Expenses	52	(281)	5,000	-6%
29	<b>Total 800 District Expenses</b>	<b>\$ 4,621</b>	<b>\$ 37,335</b>	<b>\$ 96,500</b>	<b>39%</b>
30	800.2 Salaries & Benefits				
31	807 Salaries	17,135	121,952	273,000	45%
32	808 Payroll Taxes	1,306	9,068	19,278	47%
33	<b>Total 800.2 Salaries &amp; Benefits</b>	<b>\$ 18,440</b>	<b>\$ 131,020</b>	<b>\$ 292,278</b>	<b>45%</b>
34	800.3 Professional Services				
35	830 Legal (District/Personnel)	4,098	27,802	35,000	79%
36	835 Consulting	4,346	84,430	100,000	84%
37	840 Accounting/Audit	15,022	99,417	160,000	62%

38	<b>Total 800.3 Professional Services</b>	<b>\$ 23,465</b>	<b>\$ 211,649</b>	<b>\$ 295,000</b>	<b>72%</b>
39	<b>800.4 Insurances &amp; LAFCO</b>				
40	<b>850 Insurance</b>		55,308	55,000	101%
41	<b>851 Workers Compensation</b>		4,395	3,000	147%
42	<b>861 LAFCO</b>		1,547	2,000	77%
43	<b>Total 800.4 Insurances &amp; LAFCO</b>	<b>\$ -</b>	<b>\$ 61,250</b>	<b>\$ 60,000</b>	<b>102%</b>
44	<b>997 Payroll Expense</b>	178	12,579	15,000	84%
45	<b>Total Expenses</b>	<b>\$ 46,705</b>	<b>\$ 455,972</b>	<b>\$ 758,778</b>	<b>60%</b>
46	<b>Net Operating Income</b>	<b>\$ (34,059)</b>	<b>\$ 1,070,979</b>	<b>\$ 1,824,222</b>	<b>59%</b>
47	<b>Other Income</b>				
48	<b>1001 Transfer In</b>		4,587,994		
49	<b>Total Other Income</b>	<b>\$ -</b>	<b>\$ 4,587,994</b>	<b>\$ -</b>	
50	<b>Other Expenses</b>				
51	<b>1000 Transfer out</b>		4,592,871		
52	<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ 4,592,871</b>	<b>\$ -</b>	
53	<b>Net Other Income</b>	<b>\$ -</b>	<b>\$ (4,877)</b>	<b>\$ -</b>	
54	<b>Net Income</b>	<b>\$ (34,059)</b>	<b>\$ 1,066,102</b>	<b>\$ 1,824,222</b>	<b>58%</b>



**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: Police Fund Unaudited**  
 For Period July 2024 to January 2025

Line	Account	25-Jan	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	400.1 Assessments				
3	402 Special Tax-Police		377,322	685,500	55%
4	404 Measure G Supplemental Tax		388,038	700,000	55%
5	Total 400.1 Assessments	\$ -	\$ 765,360	\$ 1,385,500	55%
6	400.2 Grant Revenue				
7	414 POST Reimbursement	437	1,205	10,000	12%
8	415 SLESF	15,783	158,507	200,000	79%
9	Total 400.2 Grant Revenue	\$ 16,220	\$ 159,712	\$ 210,000	76%
10	400.3 Reimbursements & Fees		0		
11	410 Police Fees/Service Charges	840	8,105	6,000	135%
12	418 Reimbursements/Refunds		499		
13	Total 400.3 Reimbursements & Fees	\$ 840	\$ 8,604	\$ 6,000	143%
14	422 Other PD Grants		41,000		
15	Total Income	\$ 17,060	\$ 974,676	\$ 1,601,500	61%
16	Gross Profit	\$ 17,060	\$ 974,676	\$ 1,601,500	61%
17	Expenses				
18	500 Police Salaries				
19	502 Officers Salaries				
20	502.1 Officers Salary	110,469	665,563	1,230,532	54%
21	503 Holiday Pay	3,493	24,850	46,000	54%
22	503.4 Incentive Pay-Longevity Pay	804	5,224		
23	504 Incentive Pay- Education	1,061	6,895	15,000	46%
24	505 Incentive Pay- POST Certificate	2,194	17,303	26,852	64%
25	Total 502 Officers Salaries	\$ 118,020	\$ 719,834	\$ 1,318,384	55%
26	506 Overtime	4,752	41,257	50,000	83%
27	Total 500 Police Salaries	\$ 122,772	\$ 761,092	\$ 1,368,384	56%
28	500.1 Benefits				
29	509 Hiring Bonus	4,000	14,000	12,000	117%
30	516 Uniform Allowance	900	5,800	12,000	48%
31	520 In Lieu Health Expense	(2,500)	0	0	
32	521-A Medical/Vision/Dental-Active	17,569	136,335	265,243	51%
33	521-R Medical/Vision/Dental-Retired	9,925	78,575	145,445	54%
34	522 Officer Life Insurance	868	4,467	6,000	74%
35	Total 500.1 Benefits	\$ 30,761	\$ 239,178	\$ 440,688	54%
36	500.2 Taxes & Worker's Comp				
37	523 Medicare	1,751	11,246	19,000	59%

38	530 Workers Compensation		45,000	45,000	100%
39	<b>Total 500.2 Taxes &amp; Worker's Comp</b>	<b>\$ 1,751</b>	<b>\$ 56,246</b>	<b>\$ 64,000</b>	<b>88%</b>
40	<b>500.3 Retirement</b>				
41	527 CalPERS District Share	18,673	174,126	280,227	62%
42	529 Pension Obligation Bond Payment		256,114	330,900	77%
43	<b>Total 500.3 Retirement</b>	<b>\$ 18,673</b>	<b>\$ 430,240</b>	<b>\$ 611,127</b>	<b>70%</b>
44	<b>550 Police Operating Expenses</b>				
45	519 Axon - Body Cam/Tasers/Storage	3,315	14,235	25,000	57%
46	554 Traffic Safety/Equipment		15,069	8,000	188%
47	568 Evidence, Investigation, Forens	515	1,281	8,000	16%
48	571 Records, PRA, and Redaction Sof	75	450	8,000	6%
49	575 Community Safety Cameras	14,899	14,899	15,000	99%
50	576 Law, Subscriptions, and Members	1,108	2,523	3,000	84%
51	593 Volunteer Programs	1,297	1,064	2,000	53%
52	594 Police & Community Events	560	3,776	4,000	94%
53	599 Police Taxes Administration		0	5,000	0%
54	<b>Total 550 Police Operating Expenses</b>	<b>\$ 21,770</b>	<b>\$ 53,297</b>	<b>\$ 78,000</b>	<b>68%</b>
55	<b>550.1 Buiding &amp; District Expenses</b>				
56	552 Office Supplies and Expenses	428	2,729	5,000	55%
57	567 Building Alarm, Fire, Security		4,996	5,000	100%
58	580 PG&E, EBMUD, and Phone	3,128	20,541	35,000	59%
59	581 Building Repairs and Maintenanc	264	4,839	5,000	97%
60	587 Rubicon IT Contract	3,934	31,024	50,000	62%
61	590 Janitorial	3,639	8,798	12,000	73%
62	592 Website Social Media Contracts		0	7,500	0%
63	597 Police Bldg. Lease	8,651	47,272	88,000	54%
64	<b>Total 550.1 Buiding &amp; District Expenses</b>	<b>\$ 20,044</b>	<b>\$ 120,200</b>	<b>\$ 207,500</b>	<b>58%</b>
65	<b>550.2 Fleet Related Expenses</b>				
66	561 Fleet Maintenance, Fuel, Toll,	3,902	37,880	53,000	71%
67	563 Vehicle Lease	5,523	41,919	50,000	84%
68	566 Radio Maintenance		10,488	12,000	87%
69	588 Police Fleet Cellular Contract	1,567	5,642	10,000	56%
70	<b>Total 550.2 Fleet Related Expenses</b>	<b>\$ 10,992</b>	<b>\$ 95,929</b>	<b>\$ 125,000</b>	<b>77%</b>
71	<b>550.3 Personnel Miscellaneous</b>				
72	553 Police Uniforms, Eqpmt, & Duty	5,376	10,047	15,000	67%
73	570 Training and Travel Exp	4,756	11,591	30,000	39%
74	572 Recruiting, Hiring, and Backgro	1,502	8,463	5,000	169%
75	572.1 Consulting - Bckgrnd/hiring/rec	11,611	35,141	70,000	50%
76	<b>Total 572 Recruiting, Hiring, and Backgro</b>	<b>\$ 13,113</b>	<b>\$ 43,604</b>	<b>\$ 75,000</b>	<b>58%</b>
77	574 Reserve Program		208	3,000	7%
78	<b>Total 550.3 Personnel Miscellaneous</b>	<b>\$ 23,245</b>	<b>\$ 65,451</b>	<b>\$ 123,000</b>	<b>53%</b>
79	<b>550.4 Prof Services &amp; Insurance</b>				
80	591 General Liability Insurance		65,000	65,000	100%
81	595 Legal & Lexipol	662	10,156	15,000	68%

82	<b>Total 550.4 Prof Services &amp; Insurance</b>	<b>\$ 662</b>	<b>\$ 75,156</b>	<b>\$ 80,000</b>	<b>94%</b>
83	<b>564 Cal-ID, ARIES, SunRidge, LEFTA</b>		130,246	170,000	77%
84	<b>589 Police Misc Expense</b>		1,076		
85	<b>Total Expenses</b>	<b>\$ 250,670</b>	<b>\$ 2,028,109</b>	<b>\$ 3,267,699</b>	<b>62%</b>
86	<b>Net Operating Income</b>	<b>\$ (233,610)</b>	<b>\$ (1,053,433)</b>	<b>\$ (1,666,199)</b>	<b>63%</b>
87	<b>Net Income</b>	<b>\$ (233,610)</b>	<b>\$ (1,053,433)</b>	<b>\$ (1,666,199)</b>	<b>63%</b>





**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: Parks Unaudited**  
 For Period July 2024 to January 2025

Line	Account	25-Jan	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	420.1 Parks Assessments				
3	424 Special Tax-L&L Parks		25,144	47,000	53%
4	Total 420.1 Parks Assessments	\$ -	\$ 25,144	\$ 47,000	53%
5	420.2 Parks Rental Revenue				
6	427 Community Center Revenue	2,363	24,433	30,000	81%
7	438 Tennis Court Revenue	368	1,844	2,000	92%
8	439 Other Community Center Revenue		12,569		
9	Total 420.2 Parks Rental Revenue	\$ 2,731	\$ 38,846	\$ 32,000	121%
10	470 KCC Reserves		30,000	30,000	100%
11	471 KCC Annual Fees		14,848	29,000	51%
12	Total Income	\$ 2,731	\$ 108,838	\$ 138,000	79%
13	Gross Profit	\$ 2,731	\$ 108,838	\$ 138,000	79%
14	Expenses				
15	600 Park/Rec Sal & Ben				
16	601 Park & Rec Administrator	1,938	9,234	21,000	44%
17	602 Custodial Salary	2,160	19,575	43,000	46%
18	623 Social Security/Medicare - Dist	310	2,428	4,896	50%
19	Total 600 Park/Rec Sal & Ben	\$ 4,408	\$ 31,237	\$ 68,896	45%
20	635 Park/Recreation Expenses				
21	640 Parks Expenses				
22	641 General Maintenance	2,150	14,642	25,000	59%
23	642 Utilities-Community Center	2,299	20,622	25,000	82%
24	643 Janitorial Supplies	46	1,315	2,500	53%
25	644 Landscaping	2,775	25,145	34,000	74%
26	645 Workers Comp		3,000	3,000	100%
27	646 Community Center Repairs	4,072	4,372	4,000	109%
28	647 Legal/Consulting		0	5,000	0%
29	Total 640 Parks Expenses	\$ 11,343	\$ 69,097	\$ 98,500	70%
30	650 Other Park Expenses				
31	657 General Liability		15,000	15,000	100%
32	658 Levy Administration		6,400	7,500	85%
33	659 Other Park Expenses	8	11,692	1,000	1169%
34	674 Tennis Court Maint/Repair	18	200	1,000	20%
35	Total 650 Other Park Expenses	\$ 26	\$ 33,291	\$ 24,500	136%
36	Total 635 Park/Recreation Expenses	\$ 11,368	\$ 102,388	\$ 123,000	83%
37	950 Capital Outlay				

38	978 Pk/Rec Furn/Eq			(638)				
39	Total 950 Capital Outlay	\$	-	\$	(638)	\$	-	
40	Total Expenses	\$	15,776	\$	132,986	\$	191,896	69%
41	Net Operating Income	\$	(13,045)	\$	(24,149)	\$	(53,896)	45%
42	Other Expenses							
43	700 Bond Expense			0				
44	975 Community Center Loan Repayment			0	30,500		0%	
45	Total 700 Bond Expense	\$	-	\$	-	\$	30,500	0%
46	Total Other Expenses	\$	-	\$	-	\$	30,500	0%
47	Net Other Income	\$	-	\$	-	\$	(30,500)	0%
48	Net Income	\$	(13,045)	\$	(24,149)	\$	(84,396)	29%



**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: Waste Management Unaudited**  
 For Period July 2024 to January 2025

Line	Account	25-Jan	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	440 Interest and Admin Charges				
3	448 Franchise Fees	9,343	51,898	120,000	43%
4	Total 440 Interest and Admin Charges	\$ 9,343	\$ 51,898	\$ 120,000	43%
5	460 Waste Removal Revenue				
6	455 Waste Management Interest		0	2,000	0%
7	Total 460 Waste Removal Revenue	\$ -	\$ -	\$ 2,000	0%
8	481 Waste Management Grant		75,000	75,000	100%
9	Total Income	\$ 9,343	\$ 126,898	\$ 197,000	64%
10	Gross Profit	\$ 9,343	\$ 126,898	\$ 197,000	64%
11	Expenses				
12	750 Waste Managment Expenses				
13	751 Waste Removal Franchise Fee Exp	2,433	22,024	51,000	43%
14	752 Waste Management Program Admin		0	31,000	0%
15	753 Other Waste Management Exp	2,014	2,014	5,000	40%
16	754 Consulting/Legal (Waste Mgmt)	90	181	40,000	0%
17	799 Waste Mgmt Grant Exp	2,486	24,978	75,000	33%
18	Total 750 Waste Management Expenses	\$ 7,024	\$ 49,196	\$ 202,000	24%
19	Total Expenses	\$ 7,024	\$ 49,196	\$ 202,000	24%
20	Net Operating Income	\$ 2,320	\$ 77,701	\$ (5,000)	-1554%
21	Net Income	\$ 2,320	\$ 77,701	\$ (5,000)	-1554%