

SEPTEMBER 2019
MONTHLY REPORTS

- a) Unaudited Profit and Loss Budget Performance Report for August 31, 2019 Pg. 2
(Report does not reflect FY 2018-19 year-end adjustments, which will be made by the District's CPA, Deborah Russell, within a few weeks)

KPPCSD
Unaudited Profit & Loss Budget Performance
August 2019

| | Aug 19 | Budget | Jul - Aug 19 | YTD Budget | Annual Budget |
|--|-------------------|-------------|-------------------|-------------|---------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 400 · Police Activities Revenue | | | | | |
| 401 · Levy Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 402 · Special Tax-Police | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 403 · Misc Tax-Police | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 404 · Measure G Supplemental Tax Rev | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 409 · Asset seizure forfeit/WEST NET | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 · Police Fees/Service Charges | 20.00 | 0.00 | 400.00 | 0.00 | 0.00 |
| 411 · Kensington Hilltop Srvc Reimb | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 412 · Special Assignment Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 413 · West County Crossing Guard Reim | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 414 · POST Reimbursement | 391.07 | 0.00 | 393.23 | 0.00 | 0.00 |
| 415 · Grants-Police | 17,916.49 | 0.00 | 17,916.49 | 0.00 | 0.00 |
| 416 · Interest-Police | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 418 · Misc Police Income | 745.85 | 0.00 | 1,629.51 | 0.00 | 0.00 |
| 419 · Supplemental W/C Reimb (4850) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 400 · Police Activities Revenue | 19,073.41 | 0.00 | 20,339.23 | 0.00 | 0.00 |
| 420 · Park/Rec Activities Revenue | | | | | |
| 427 · Community Center Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 438 · Misc Park/Rec Rev | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 439 · Contributions for Community Ctr | 0.00 | 0.00 | 250.00 | 0.00 | 0.00 |
| Total 420 · Park/Rec Activities Revenue | 0.00 | 0.00 | 250.00 | 0.00 | 0.00 |
| 440 · District Activities Revenue | | | | | |
| 448a · Franchise Fees Gross | 4,780.92 | 0.00 | 30,002.41 | 0.00 | 0.00 |
| 448b · less Franchise Fees Paid Out | -1,954.68 | 0.00 | -4,635.14 | 0.00 | 0.00 |
| 456 · Interest-District | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 458 · Misc District Revenue | 3.60 | 0.00 | 12.35 | 0.00 | 0.00 |
| Total 440 · District Activities Revenue | 2,829.84 | 0.00 | 25,379.62 | 0.00 | 0.00 |
| Total Income | 21,903.25 | 0.00 | 45,968.85 | 0.00 | 0.00 |
| Expense | | | | | |
| 500 · Police Sal & Ben | | | | | |
| 502 · Salary - Officers | 58,712.34 | 0.00 | 117,424.68 | 0.00 | 0.00 |
| 504 · Compensated Absences | 0.00 | 0.00 | 3,641.20 | 0.00 | 0.00 |
| 506 · Overtime | 10,434.59 | 0.00 | 31,235.35 | 0.00 | 0.00 |
| 508 · Salary - Non-Sworn | 2,358.69 | 0.00 | 4,544.20 | 0.00 | 0.00 |
| 516 · Uniform Allowance | 399.96 | 0.00 | 833.25 | 0.00 | 0.00 |
| 518 · Safety Equipment | 163.13 | 0.00 | 163.13 | 0.00 | 0.00 |
| 521-A · Medical/Vision/Dental-Active | 10,574.33 | 0.00 | 21,148.66 | 0.00 | 0.00 |
| 521-R · Medical/Vision/Dental-Retired | 14,385.93 | 0.00 | 29,542.18 | 0.00 | 0.00 |
| 521-T · Medical/Vision/Dental-Trust | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 522 · Insurance - Police | 0.00 | 0.00 | 171.50 | 0.00 | 0.00 |
| 523 · Social Security/Medicare | 1,357.03 | 0.00 | 2,882.89 | 0.00 | 0.00 |
| 524 · Social Security - District | 1,490.58 | 0.00 | 2,832.51 | 0.00 | 0.00 |
| 527 · PERS - District Portion | 10,952.36 | 0.00 | 264,555.92 | 0.00 | 0.00 |
| 528 · PERS - Officers Portion | 1,582.70 | 0.00 | 3,165.40 | 0.00 | 0.00 |
| 530 · Workers Comp | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 500 · Police Sal & Ben | 112,411.64 | 0.00 | 482,140.87 | 0.00 | 0.00 |
| 550 · Other Police Expenses | | | | | |
| 552 · Expendable Police Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 553 · Range/Ammunition Supplies | 0.00 | 0.00 | 4,981.68 | 0.00 | 0.00 |
| 560 · Crossing Guard | 0.00 | 0.00 | 346.50 | 0.00 | 0.00 |
| 562 · Vehicle Operation | 2,313.33 | 0.00 | 4,331.64 | 0.00 | 0.00 |
| 564 · Communications (RPD) | 100,324.03 | 0.00 | 101,704.19 | 0.00 | 0.00 |
| 566 · Radio Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 568 · Prisoner/Case Exp./Booking | 861.89 | 0.00 | 990.89 | 0.00 | 0.00 |
| 570 · Training | 1,611.47 | 0.00 | 3,577.44 | 0.00 | 0.00 |
| 572 · Recruiting | 6,249.00 | 0.00 | 6,498.00 | 0.00 | 0.00 |
| 574 · Reserve Officers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 576 · Misc. Dues, Meals & Travel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580 · Utilities - Police | 42.77 | 0.00 | 1,691.03 | 0.00 | 0.00 |
| 581 · Bldg Repairs/Maint. | 0.00 | 0.00 | 18.39 | 0.00 | 0.00 |
| 582 · Expendable Office Supplies | 271.95 | 0.00 | 714.52 | 0.00 | 0.00 |
| 588 · Telephone(+Rich. Line) | 397.68 | 0.00 | 780.01 | 0.00 | 0.00 |
| 590 · Housekeeping | 233.36 | 0.00 | 592.67 | 0.00 | 0.00 |
| 592 · Publications | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 594 · Community Policing | 0.00 | 0.00 | 388.90 | 0.00 | 0.00 |
| 595 · Legal/Consulting - Police | 59,130.93 | 0.00 | 62,890.93 | 0.00 | 0.00 |
| 596 · WEST-NET/CAL I.D. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

KPPCSD
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August 2019

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|--|--------------------|-------------|--------------------|-------------|---------------|
| 599 - Police Taxes Administration | 0.00 | 0.00 | 949.34 | 0.00 | 0.00 |
| Total 550 - Other Police Expenses | 171,436.41 | 0.00 | 190,456.13 | 0.00 | 0.00 |
| 600 - Park/Rec Sal & Ben | | | | | |
| 601 - Park & Rec Administrator | 786.11 | 0.00 | 1,514.61 | 0.00 | 0.00 |
| 602 - Custodian | 0.00 | 0.00 | 520.00 | 0.00 | 0.00 |
| 623 - Social Security/Medicare - Dist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 600 - Park/Rec Sal & Ben | 786.11 | 0.00 | 2,034.61 | 0.00 | 0.00 |
| 635 - Park/Recreation Expenses | | | | | |
| 640 - Community Center Expenses | | | | | |
| 642 - Utilities-Community Center | 769.19 | 0.00 | 1,260.21 | 0.00 | 0.00 |
| 643 - Janitorial Supplies | 119.51 | 0.00 | 125.55 | 0.00 | 0.00 |
| 646 - Community Center Repairs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 648 - Community Center Equip Maint | 238.97 | 0.00 | 238.97 | 0.00 | 0.00 |
| Total 640 - Community Center Expenses | 1,127.67 | 0.00 | 1,624.73 | 0.00 | 0.00 |
| 660 - Annex Expenses | | | | | |
| 662 - Utilities - Annex | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 666 - Annex Repairs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 668 - Misc Annex Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 660 - Annex Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 670 - Gardening Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 672 - Kensington Park O&M | 6,775.00 | 0.00 | 11,453.85 | 0.00 | 0.00 |
| 674 - Park Construction Exp | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 678 - Misc Park/Rec Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 635 - Park/Recreation Expenses | 7,902.67 | 0.00 | 13,078.58 | 0.00 | 0.00 |
| 800 - District Expenses | | | | | |
| 808 - District Salaries | 20,896.73 | 0.00 | 39,626.87 | 0.00 | 0.00 |
| 809 - District Payroll Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 810 - Computer Maintenance | 1,089.00 | 0.00 | 2,178.00 | 0.00 | 0.00 |
| 815 - Website Maintenance | 285.20 | 0.00 | 622.45 | 0.00 | 0.00 |
| 820 - Cannon Copier Contract | 370.72 | 0.00 | 741.44 | 0.00 | 0.00 |
| 830 - Legal (District/Personnel) | 102,859.21 | 0.00 | 126,062.21 | 0.00 | 0.00 |
| 835 - Consulting | 29,129.60 | 0.00 | 29,129.60 | 0.00 | 0.00 |
| 840 - Accounting | 12,855.00 | 0.00 | 12,855.00 | 0.00 | 0.00 |
| 850 - Insurance | 0.00 | 0.00 | 47.50 | 0.00 | 0.00 |
| 860 - Election | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 865 - Police Bldg. Lease | 3,050.25 | 0.00 | 6,100.50 | 0.00 | 0.00 |
| 870 - County Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 890 - Waste/Recycle | 200.00 | 0.00 | 300.00 | 0.00 | 0.00 |
| 898 - Misc. Expenses | 1,949.05 | 0.00 | 4,101.32 | 0.00 | 0.00 |
| 899 - Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 800 - District Expenses | 172,684.76 | 0.00 | 221,764.89 | 0.00 | 0.00 |
| 950 - Capital Outlay | | | | | |
| 965 - Personal Police Equipment-Asset | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 966 - Police Traffic Equipment | 420.00 | 0.00 | 420.00 | 0.00 | 0.00 |
| 968 - Office Furn/Eq | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 969 - Computer Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 971 - Park Land | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 972 - Park Buildings Improvement | 81,084.00 | 0.00 | 86,553.76 | 0.00 | 0.00 |
| 974 - Other Park Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 978 - Pk/Rec Furn/Eq | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 950 - Capital Outlay | 81,504.00 | 0.00 | 86,973.76 | 0.00 | 0.00 |
| Total Expense | 546,725.59 | 0.00 | 996,448.84 | 0.00 | 0.00 |
| Net Ordinary Income | -524,822.34 | 0.00 | -950,479.99 | 0.00 | 0.00 |
| Other Income/Expense | | | | | |
| Other Expense | | | | | |
| 700 - Bond Issue Expenses | | | | | |
| 710 - Bond Admin. | 0.00 | 0.00 | 2,669.49 | 0.00 | 0.00 |
| 715 - Bond Interest Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 730 - Bond Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 700 - Bond Issue Expenses | 0.00 | 0.00 | 2,669.49 | 0.00 | 0.00 |
| 995 - Loss/(Gain) - Asset Disposition | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

KPPCSD
Unaudited Profit & Loss Budget Performance
August 2019

Accrual Basis

| | Aug 19 | Budget | Jul - Aug 19 | YTD Budget | Annual Budget |
|---------------------|-------------|--------|--------------|------------|---------------|
| Total Other Expense | 0.00 | 0.00 | 2,669.49 | 0.00 | 0.00 |
| Net Other Income | 0.00 | 0.00 | -2,669.49 | 0.00 | 0.00 |
| Net Income | -524,822.34 | 0.00 | -953,149.48 | 0.00 | 0.00 |