

**Kensington Police Protection & Community Services District**  
**Balance Sheet**  
**As of October 31, 2023 (Unaudited)**

	<b>Oct 31, 23</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100 · Petty Cash	\$ 100
101 · Five Star Checking	208,003
103 · Five Star Saving	1,352
110 · CCC Cash Accts	339,316
117b · Admin - Cash	25,883
133b · Resv - Cash	93,430
134 · CCC LAIF Accounts	645,510
<b>Total Checking/Savings</b>	1,313,594
<b>Accounts Receivable</b>	3,618,072
<b>Other Current Assets</b>	4,093
<b>Total Current Assets</b>	4,935,758
<b>Fixed Assets</b>	5,516,690
<b>Other Assets</b>	3,171,324
<b>TOTAL ASSETS</b>	<b>13,623,772</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	53,776
<b>Credit Cards</b>	4,898
<b>Other Current Liabilities</b>	(576)
<b>Total Current Liabilities</b>	58,098
<b>Long Term Liabilities</b>	
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
<b>Total Long Term Liabilities</b>	6,989,131
<b>Total Liabilities</b>	7,047,229
<b>Equity</b>	6,576,543
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 13,623,772</b>

Kensington Police Protection & Community Services District  
 Profit & Loss Budget vs. Actual  
 October 2023 (Unaudited)

	All Funds				
	Oct 23	Jul - Oct 23	Budget	\$ Under Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ 2,228,041	\$ 2,400,000	\$ (171,959)	92.84%
402 · Special Tax-Police	-	685,470	685,000	470	100.07%
404 · Measure G Supplemental Tax PD	-	679,346	660,000	19,346	102.93%
410 · Police Fees/Service Charges	774	2,385	5,000	(2,615)	47.71%
414 · POST Reimbursement	1,178	5,687	10,000	(4,313)	56.87%
415 · COPS/Other PD Grants	86,159	86,159	195,000	(108,841)	44.18%
418 · Reimbursements/Refunds	454	897			
<b>Total 400 · Property Tax Revenue</b>	<b>88,564</b>	<b>3,687,985</b>	<b>3,955,000</b>	<b>(267,015)</b>	<b>93.25%</b>
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	-	-	180,000	(180,000)	0.0%
424 · Special Tax-L&L Parks	-	46,719	46,000	719	101.56%
427 · Community Center Revenue	5,784	20,033	50,000	(29,967)	40.07%
438 · Tennis Court Revenue	239	749	1,000	(251)	74.9%
439 · Other Community Center Revenue	900	900			
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>6,923</b>	<b>68,401</b>	<b>277,000</b>	<b>(208,599)</b>	<b>24.69%</b>
440 · District Activities Revenue					
448a · Franchise Fees Gross	-	-	120,000	(120,000)	0.0%
448b · less Franchise Fees Paid Out	-	-	-	-	0.0%
456 · Interest-District	4	5,645	10,000	(4,355)	56.45%
458 · Other District Revenue	6,456	6,456	68,500	(62,044)	9.43%
<b>Total 440 · District Activities Revenue</b>	<b>6,460</b>	<b>12,101</b>	<b>198,500</b>	<b>(186,399)</b>	<b>6.1%</b>
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	6,918	17,515	-	17,515	0.0%
<b>Total 460 · Waste Removal Revenue</b>	<b>6,918</b>	<b>17,515</b>	<b>-</b>	<b>17,515</b>	<b>0.0%</b>
480 · Rental Revenue - KPFD	2,439	9,754	29,300	(19,546)	33.29%
<b>Total Income</b>	<b>111,305</b>	<b>3,795,756</b>	<b>4,459,800</b>	<b>(664,044)</b>	<b>85.11%</b>
<b>Gross Profit</b>	<b>111,305</b>	<b>3,795,756</b>	<b>4,459,800</b>	<b>(664,044)</b>	<b>85.11%</b>
<b>Expense</b>					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	3,451	13,327	50,100	(36,773)	26.6%
503.2 · Incentive Pay- Education	865	3,702	4,100	(398)	90.28%
503.3 · Incentive Pay- POST Certificate	3,558	15,512	34,600	(19,088)	44.83%
502 · Salary - Officers - Other	88,954	344,338	1,141,400	(797,062)	30.17%
<b>Total 502 · Salary - Officers</b>	<b>96,828</b>	<b>376,879</b>	<b>1,230,200</b>	<b>(853,321)</b>	<b>30.64%</b>
506 · Overtime	18,578	56,465	120,000	(63,535)	47.05%
508 · Salary - Non-Sworn	6,550	21,891	53,900	(32,009)	40.61%
509 · Hiring Bonus	-	11,000	20,000	(9,000)	55.0%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0.0%
516 · Uniform Allowance	800	3,100	10,800	(7,700)	28.7%
521-A · Medical/Vision/Dental-Active	(932)	(3,480)	183,700	(187,180)	-1.89%
521-R · Medical/Vision/Dental-Retired	659	1,319	145,400	(144,081)	0.91%
522 · Officer Life Insurance	104	1,614	8,500	(6,886)	18.98%
523 · SocialSecurity/Medicare-Police	1,742	6,655	20,300	(13,645)	32.78%
524 · Social Security - District	406	1,357	4,100	(2,743)	33.1%
527 · PERS - District Portion	17,774	71,067	269,700	(198,633)	26.35%
529 · Pension Obln Bond Payment	-	78,463	330,900	(252,437)	23.71%
530 · Workers Comp	-	38,000	38,000	-	100.0%
531 · Unemployment	-	4,950	52,000	(47,050)	9.52%
<b>Total 500 · Police Salary and Benefit Exp</b>	<b>142,509</b>	<b>669,280</b>	<b>2,508,100</b>	<b>(1,838,820)</b>	<b>26.69%</b>
520 · In Lieu Health Expense	-	750	500	250	150.0%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	-	1,292	21,400	(20,108)	6.04%
553 · Police Equipment and Supplies	534	3,791	30,000	(26,209)	12.64%
554 · Traffic Safety	-	5,308	25,000	(19,692)	21.23%
561 · Fleet Expense	6,656	7,958	17,000	(9,042)	46.81%
562 · Vehicle Operation	3,238	12,139	30,000	(17,861)	40.46%
563 · Vehicle Lease	3,310	21,813	86,500	(64,687)	25.22%
564 · Annual Law Encfmt. Tec/Dispatch	6,882	161,848	160,000	1,848	101.16%

Kensington Police Protection & Community Services District  
Profit & Loss Budget vs. Actual  
October 2023 (Unaudited)

	All Funds				
	Oct 23	Jul - Oct 23	Budget	\$ Under Budget	% of Budget
567 · Alarm	-	-	4,000	(4,000)	0.0%
568 · Evidence	550	3,058	7,500	(4,442)	40.77%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0.0%
570 · Training and Travel Exp	2,826	11,344	30,000	(18,656)	37.81%
571 · Records	75	225	38,800	(38,575)	0.58%
572 · Hiring	259	3,492	25,000	(21,508)	13.97%
576 · Dues and Subscriptions	840	980	7,000	(6,020)	14.0%
580 · Utilities - Police	7,355	19,724	27,000	(7,276)	73.05%
581 · Bldg Repairs/Maint.	1,550	2,707	10,000	(7,293)	27.07%
587 · IT Contract	-	-	43,300	(43,300)	0.0%
588 · Telephone	9,921	9,921	10,000	(79)	99.21%
591 · General Liability Insurance	-	52,942	55,000	(2,058)	96.26%
592 · Online Services/Business Accts	-	20	5,000	(4,980)	0.4%
593 · Volunteer Programs	-	-	7,500	(7,500)	0.0%
594 · Community Events	-	2,928	7,500	(4,572)	39.03%
595 · Legal/Consulting - Police	-	1,271	9,000	(7,729)	14.13%
597 · Police Bldg. Lease	5,630	25,092	66,000	(40,908)	38.02%
597.1 · Bldg Maintenance/Repair	-	2,127	10,000	(7,873)	21.27%
597.2 · Utilities	-	-	-	-	0.0%
597.3 · Janitorial - Police Building	1,047	3,106	14,000	(10,894)	22.19%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0.0%
<b>Total 550 · Police Operating Expenses</b>	<b>50,673</b>	<b>353,086</b>	<b>754,500</b>	<b>(401,414)</b>	<b>46.8%</b>
<b>600 · Park/Rec Sal &amp; Ben</b>					
601 · Park & Rec Administrator	1,591	8,744	86,000	(77,256)	10.17%
602 · Custodial/Cleaning Services	-	1,780	12,000	(10,220)	14.83%
623 · Social Security/Medicare - Dist	-	-	6,600	(6,600)	0.0%
600 · Park/Rec Sal & Ben - Other	625	625	-	-	-
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>2,216</b>	<b>11,149</b>	<b>104,600</b>	<b>(93,451)</b>	<b>10.66%</b>
<b>635 · Park/Recreation Expenses</b>					
<b>640 · Community Center Expenses</b>					
641 · General Maintenance	-	8,887	2,500	6,387	355.49%
642 · Utilities-Community Center	256	4,321	13,000	(8,679)	33.24%
643 · Janitorial Supplies	-	1,017	1,500	(483)	67.78%
644 · Landscaping	-	-	30,000	(30,000)	0.0%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97.28%
646 · Community Center Repairs	-	463	10,000	(9,537)	4.63%
647 · Legal/Consulting	582	582	-	-	-
640 · Community Center Expenses - Other	-	3,648	-	-	-
<b>Total 640 · Community Center Expenses</b>	<b>838</b>	<b>20,279</b>	<b>58,400</b>	<b>(38,121)</b>	<b>34.72%</b>
<b>650 · Park</b>					
651 · General Maintenance	905	3,047	30,000	(26,953)	10.16%
652 · Repairs	-	915	-	915	100.0%
653 · Landscaping	-	360	-	-	-
656 · Utilities	496	9,762	-	9,762	100.0%
657 · General Liab./Workers Comp	-	12,000	12,000	-	100.0%
658 · Levy Administration	-	4,128	10,000	(5,872)	41.29%
674 · Tennis Court Maint/Repair	-	351	-	-	-
<b>Total 650 · Park</b>	<b>1,401</b>	<b>30,563</b>	<b>52,000</b>	<b>(21,437)</b>	<b>58.78%</b>
<b>Total 635 · Park/Recreation Expenses</b>	<b>2,239</b>	<b>50,842</b>	<b>110,400</b>	<b>(59,558)</b>	<b>46.05%</b>
<b>750 · Waste Management Expenses</b>					
751 · Waste Removal Franchise Fee Exp	2,965	7,506	51,400	(43,894)	14.6%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0.0%
753 · Other Waste Management Exp	(56)	536	3,040	(2,504)	17.64%
<b>Total 750 · Waste Management Expenses</b>	<b>2,909</b>	<b>8,043</b>	<b>122,930</b>	<b>(114,887)</b>	<b>6.54%</b>
<b>800 · District Expenses</b>					
807 · Salaries	21,723	80,217	259,400	(179,183)	30.92%
808 · Payroll Taxes	1,778	6,792	19,800	(13,008)	34.31%
809 · Benefits	-	-	50,000	(50,000)	0.0%
815 · Admin Communications	249	3,524	7,500	(3,976)	46.98%
816 · Office Supplies	-	709	2,000	(1,291)	35.44%
817 · Postage	-	435	-	-	-
818 · Mileage Reimbursement	52	280	-	280	100.0%

**Kensington Police Protection & Community Services District**  
**Profit & Loss Budget vs. Actual**  
**October 2023 (Unaudited)**

	All Funds				
	Oct 23	Jul - Oct 23	Budget	\$ Under Budget	% of Budget
819 · Dues/Subscriptions	-	2,158	11,000	(8,842)	19.62%
820 · Copier Contract	425	1,889			
825 · Board Continuing Ed/Conferences	-	3,122	8,000	(4,878)	39.02%
830 · Legal (District/Personnel)	10,850	14,703	25,000	(10,297)	58.81%
831 · Training and Travel Admin	853	9,049	18,700	(9,651)	48.39%
835 · Consulting	2,025	2,025	50,000	(47,975)	4.05%
840 · Accounting/Audit	18,750	55,363	95,000	(39,637)	58.28%
850 · Insurance	-	45,000	45,000	-	100.0%
851 · Workers Comp	-	1,569	1,500	69	104.6%
861 · LAFCO	-	1,455	2,000	(545)	72.77%
870 · County Expenditures	-	-	25,000	(25,000)	0.0%
891 · COVID	-	-	-	-	0.0%
898 · Other Expenses	15,781	15,954	5,000	10,954	319.07%
<b>Total 800 · District Expenses</b>	<b>72,486</b>	<b>244,244</b>	<b>624,900</b>	<b>(380,656)</b>	<b>39.09%</b>
<b>950 · Capital Outlay</b>					
963 · Patrol Car Accessories	-	61,530	-	61,530	100.0%
967 · Station Equipment	-	(136)	-	(136)	100.0%
968 · Office Furn/Eq	-	(690)	-	(690)	100.0%
974 · Other Park Improvements	-	30,819	80,000	(49,181)	38.52%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100.0%
<b>Total 950 · Capital Outlay</b>	<b>-</b>	<b>92,845</b>	<b>80,000</b>	<b>12,845</b>	<b>116.06%</b>
997 · Payroll Expenses	531	1,398			
<b>Total Expense</b>	<b>273,563</b>	<b>1,431,637</b>	<b>4,305,930</b>	<b>(2,874,293)</b>	<b>33.25%</b>
<b>Net Ordinary Income</b>	<b>(162,259)</b>	<b>2,364,119</b>	<b>153,870</b>	<b>2,210,249</b>	<b>1,536.44%</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
700 · Bond Expense					
975 · Community Center Loan Repayment	-	-	30,500	(30,500)	0.0%
<b>Total 700 · Bond Expense</b>	<b>-</b>	<b>-</b>	<b>30,500</b>	<b>(30,500)</b>	<b>0.0%</b>
<b>Total Other Expense</b>	<b>-</b>	<b>-</b>	<b>30,500</b>	<b>(30,500)</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>-</b>	<b>-</b>	<b>(30,500)</b>	<b>30,500</b>	<b>0.0%</b>
<b>Net Income</b>	<b>\$ (162,259)</b>	<b>\$ 2,364,119</b>	<b>\$ 123,370</b>	<b>\$ 2,240,749</b>	<b>1,916.28%</b>

**Kensington Police Protection & Community Services District**  
**General Fund Profit & Loss Budget vs. Actual**  
**October 2023 (Unaudited)**

	General Fund				
	Oct 23	Jul - Oct 23	Budget	\$ Under Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ 2,228,041	\$ 2,400,000	\$ (171,959)	92.84%
402 · Special Tax-Police	-	685,470	-	685,470	100.0%
404 · Measure G Supplemental Tax PD	-	679,346	-	679,346	100.0%
<b>Total 400 · Property Tax Revenue</b>	<b>-</b>	<b>3,592,857</b>	<b>2,400,000</b>	<b>1,192,857</b>	<b>149.7%</b>
440 · District Activities Revenue					
456 · Interest-District	4	5,645	10,000	(4,355)	56.45%
458 · Other District Revenue	6,456	6,456	68,500	(62,044)	9.43%
<b>Total 440 · District Activities Revenue</b>	<b>6,460</b>	<b>12,101</b>	<b>78,500</b>	<b>(66,399)</b>	<b>15.42%</b>
480 · Rental Revenue - KPFD	2,439	9,754	29,300	(19,546)	33.29%
<b>Total Income</b>	<b>8,899</b>	<b>3,614,712</b>	<b>2,507,800</b>	<b>1,106,912</b>	<b>144.14%</b>
<b>Gross Profit</b>	<b>8,899</b>	<b>3,614,712</b>	<b>2,507,800</b>	<b>1,106,912</b>	<b>144.14%</b>
<b>Expense</b>					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers	(216)	(216)	-	(216)	100.0%
<b>Total 500 · Police Salary and Benefit Exp</b>	<b>(216)</b>	<b>(216)</b>	<b>-</b>	<b>(216)</b>	<b>100.0%</b>
800 · District Expenses					
807 · Salaries	21,723	80,217	259,400	(179,183)	30.92%
808 · Payroll Taxes	1,778	6,792	19,800	(13,008)	34.31%
809 · Benefits	-	-	50,000	(50,000)	0.0%
815 · Admin Communications	249	3,524	7,500	(3,976)	46.98%
816 · Office Supplies	-	709	2,000	(1,291)	35.44%
817 · Postage	-	435	-	-	-
818 · Mileage Reimbursement	52	280	-	280	100.0%
819 · Dues/Subscriptions	-	2,158	11,000	(8,842)	19.62%
820 · Copier Contract	425	1,889	-	-	-
825 · Board Continuing Ed/Conferences	-	3,122	8,000	(4,878)	39.02%
830 · Legal (District/Personnel)	10,850	14,703	25,000	(10,297)	58.81%
831 · Training and Travel Admin	853	9,049	18,700	(9,651)	48.39%
835 · Consulting	2,025	2,025	50,000	(47,975)	4.05%
840 · Accounting/Audit	18,750	55,363	95,000	(39,637)	58.28%
850 · Insurance	-	45,000	45,000	-	100.0%
851 · Workers Comp	-	1,569	1,500	69	104.6%
861 · LAFCO	-	1,455	2,000	(545)	72.77%
870 · County Expenditures	-	-	25,000	(25,000)	0.0%
898 · Other Expenses	15,781	15,954	5,000	10,954	319.07%
<b>Total 800 · District Expenses</b>	<b>72,486</b>	<b>244,244</b>	<b>624,900</b>	<b>(380,656)</b>	<b>39.09%</b>
997 · Payroll Expenses	531	1,398	-	1,398	100.0%
<b>Total Expense</b>	<b>72,801</b>	<b>245,426</b>	<b>624,900</b>	<b>(379,474)</b>	<b>39.28%</b>
<b>Net Ordinary Income</b>	<b>(63,902)</b>	<b>3,369,286</b>	<b>1,882,900</b>	<b>1,486,386</b>	<b>178.94%</b>
<b>Net Income</b>	<b>\$ (63,902)</b>	<b>\$ 3,369,286</b>	<b>\$ 1,882,900</b>	<b>\$ 1,486,386</b>	<b>178.94%</b>

**Kensington Police Protection & Community Services District**  
**Police Profit & Loss Budget vs. Actual**  
**October 2023 (Unaudited)**

	Police Fund				
	Oct 23	Jul - Oct 23	Budget	\$ Under Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
400 · Property Tax Revenue					
402 · Special Tax-Police	\$ -	\$ -	\$ 685,000	\$ (685,000)	0.0%
404 · Measure G Supplemental Tax PD			660,000	(660,000)	0.0%
410 · Police Fees/Service Charges	774	2,385	5,000	(2,615)	47.71%
414 · POST Reimbursement	1,178	5,687	10,000	(4,313)	56.87%
415 · COPS/Other PD Grants	86,159	86,159	195,000	(108,841)	44.18%
418 · Reimbursements/Refunds	454	897	-	897	100.0%
<b>Total 400 · Property Tax Revenue</b>	<b>88,564</b>	<b>95,128</b>	<b>1,555,000</b>	<b>(1,459,872)</b>	<b>6.12%</b>
<b>Total Income</b>	<b>88,564</b>	<b>95,128</b>	<b>1,555,000</b>	<b>(1,459,872)</b>	<b>6.12%</b>
<b>Gross Profit</b>	<b>88,564</b>	<b>95,128</b>	<b>1,555,000</b>	<b>(1,459,872)</b>	<b>6.12%</b>
<b>Expense</b>					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	3,451	13,327	50,100	(36,773)	26.6%
503.2 · Incentive Pay- Education	865	3,702	4,100	(398)	90.28%
503.3 · Incentive Pay- POST Certificate	3,558	15,512	34,600	(19,088)	44.83%
502 · Salary - Officers - Other	89,169	344,554	1,141,400	(796,846)	30.19%
<b>Total 502 · Salary - Officers</b>	<b>97,044</b>	<b>377,094</b>	<b>1,230,200</b>	<b>(853,106)</b>	<b>30.65%</b>
506 · Overtime	18,578	56,465	120,000	(63,535)	47.05%
508 · Salary - Non-Sworn	6,550	21,891	53,900	(32,009)	40.61%
509 · Hiring Bonus	-	11,000	20,000	(9,000)	55.0%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0.0%
516 · Uniform Allowance	800	3,100	10,800	(7,700)	28.7%
521-A · Medical/Vision/Dental-Active	(932)	(3,480)	183,700	(187,180)	-1.89%
521-R · Medical/Vision/Dental-Retired	659	1,319	145,400	(144,081)	0.91%
522 · Officer Life Insurance	104	1,614	8,500	(6,886)	18.98%
523 · SocialSecurity/Medicare-Police	1,742	6,655	20,300	(13,645)	32.78%
524 · Social Security - District	406	1,357	4,100	(2,743)	33.1%
527 · PERS - District Portion	17,774	71,067	269,700	(198,633)	26.35%
529 · Pension Obln Bond Payment	-	78,463	330,900	(252,437)	23.71%
530 · Workers Comp	-	38,000	38,000	-	100.0%
531 · Unemployment	-	4,950	52,000	(47,050)	9.52%
<b>Total 500 · Police Salary and Benefit Exp</b>	<b>142,725</b>	<b>669,496</b>	<b>2,508,100</b>	<b>(1,838,604)</b>	<b>26.69%</b>
520 · In Lieu Health Expense	-	750	500	250	150.0%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	-	1,292	21,400	(20,108)	6.04%
553 · Police Equipent and Supplies	534	3,791	30,000	(26,209)	12.64%
554 · Traffic Safety	-	5,308	25,000	(19,692)	21.23%
561 · Fleet Expense	6,656	7,958	17,000	(9,042)	46.81%
562 · Vehicle Operation	3,238	12,139	30,000	(17,861)	40.46%
563 · Vehicle Lease	3,310	21,813	86,500	(64,687)	25.22%
564 · Annual Law Enfcmnt. Tec/Dispatch	6,882	161,848	160,000	1,848	101.16%
566 · Radio Maintenance	-	9,720	37,800	(28,080)	25.71%
567 · Alarm	-	-	4,000	(4,000)	0.0%
568 · Evidence	550	3,058	7,500	(4,442)	40.77%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0.0%
570 · Training and Travel Exp	2,826	11,344	30,000	(18,656)	37.81%
571 · Records	75	225	38,800	(38,575)	0.58%
572 · Hiring	259	3,492	25,000	(21,508)	13.97%
576 · Dues and Subscriptions	840	980	7,000	(6,020)	14.0%
580 · Utilities - Police	7,355	19,724	27,000	(7,276)	73.05%
581 · Bldg Repairs/Maint.	1,550	2,707	10,000	(7,293)	27.07%
587 · IT Contract	-	-	43,300	(43,300)	0.0%
588 · Telephone	9,921	9,921	10,000	(79)	99.21%
591 · General Liability Insurance	-	52,942	55,000	(2,058)	96.26%
592 · Online Services/Business Accts	-	20	5,000	(4,980)	0.4%
593 · Volunteer Programs	-	-	7,500	(7,500)	0.0%
594 · Community Events	-	2,928	7,500	(4,572)	39.03%
595 · Legal/Consulting - Police	-	1,271	9,000	(7,729)	14.13%
597 · Police Bldg. Lease	5,630	25,092	66,000	(40,908)	38.02%

**Kensington Police Protection & Community Services District  
Police Profit & Loss Budget vs. Actual  
October 2023 (Unaudited)**

	Police Fund				
	Oct 23	Jul - Oct 23	Budget	\$ Under Budget	% of Budget
597.1 · Bldg Maintenance/Repair	-	2,127	10,000	(7,873)	21.27%
597.3 · Janitorial - Police Building	1,047	3,106	14,000	(10,894)	22.19%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0.0%
<b>Total 550 · Police Operating Expenses</b>	<b>50,673</b>	<b>362,806</b>	<b>792,300</b>	<b>(429,494)</b>	<b>45.79%</b>
950 · Capital Outlay					
963 · Patrol Car Accessories	-	61,530	-	61,530	100.0%
967 · Station Equipment	-	(136)	-	(136)	100.0%
968 · Office Furn/Eq	-	(690)	-	(690)	0.0%
<b>Total 950 · Capital Outlay</b>	<b>-</b>	<b>60,703</b>			
<b>Total Expense</b>	<b>193,398</b>	<b>1,093,755</b>	<b>3,300,900</b>	<b>(2,207,145)</b>	<b>33.14%</b>
<b>Net Ordinary Income</b>	<b>(104,834)</b>	<b>(998,627)</b>	<b>(1,745,900)</b>	<b>747,273</b>	<b>57.2%</b>
<b>Net Income</b>	<b>\$ (104,834)</b>	<b>\$ (998,627)</b>	<b>\$ (1,745,900)</b>	<b>\$ 747,273</b>	<b>57.2%</b>

**Kensington Police Protection & Community Services District**  
**Profit & Loss Budget vs. Actual**  
**October 2023 (Unaudited)**

	Parks Fund				
	Oct 23	Jul - Oct 23	Budget	\$ Under Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	\$ -	\$ -	\$ 180,000	\$ (180,000)	0.0%
424 · Special Tax-L&L Parks	-	-	46,000	(46,000)	0.0%
427 · Community Center Revenue	5,784	20,033	50,000	(29,967)	40.07%
438 · Tennis Court Revenue	239	749	1,000	(251)	74.9%
439 · Other Community Center Revenue	900	900	-	900	100.0%
<b>Total 420 · Park/Rec Activities Revenue</b>	<b>6,923</b>	<b>21,682</b>	<b>277,000</b>	<b>(255,318)</b>	<b>7.83%</b>
<b>Total Income</b>	<b>6,923</b>	<b>21,682</b>	<b>277,000</b>	<b>(255,318)</b>	<b>7.83%</b>
<b>Gross Profit</b>	<b>6,923</b>	<b>21,682</b>	<b>277,000</b>	<b>(255,318)</b>	<b>7.83%</b>
<b>Expense</b>					
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	1,591	8,744	86,000	(77,256)	10.17%
602 · Custodial/Cleaning Services	-	1,780	12,000	(10,220)	14.83%
623 · Social Security/Medicare - Dist	-	-	6,600	(6,600)	0.0%
600 · Park/Rec Sal & Ben - Other	625	625	-	625	100.0%
<b>Total 600 · Park/Rec Sal &amp; Ben</b>	<b>2,216</b>	<b>11,149</b>	<b>104,600</b>	<b>(93,451)</b>	<b>10.66%</b>
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	-	8,887	2,500	6,387	355.49%
642 · Utilities-Community Center	256	4,321	13,000	(8,679)	33.24%
643 · Janitorial Supplies	-	1,017	1,500	(483)	67.78%
644 · Landscaping	-	-	30,000	(30,000)	0.0%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97.28%
646 · Community Center Repairs	-	463	10,000	(9,537)	4.63%
647 · Legal/Consulting	582	582	-	582	100.0%
640 · Community Center Expenses - Other	-	3,648	-	3,648	100.0%
<b>Total 640 · Community Center Expenses</b>	<b>838</b>	<b>20,279</b>	<b>58,400</b>	<b>(38,121)</b>	<b>34.72%</b>
650 · Park					
651 · General Maintenance	905	3,047	30,000	(26,953)	10.16%
652 · Repairs	-	915	-	915	100.0%
653 · Landscaping	-	360	-	360	100.0%
656 · Utilities	496	9,762	-	9,762	100.0%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100.0%
658 · Levy Administration	-	4,128	10,000	(5,872)	41.29%
674 · Tennis Court Maint/Repair	-	351	-	351	100.0%
<b>Total 650 · Park</b>	<b>1,401</b>	<b>30,563</b>	<b>52,000</b>	<b>(21,437)</b>	<b>58.78%</b>
<b>Total 635 · Park/Recreation Expenses</b>	<b>2,239</b>	<b>50,842</b>	<b>110,400</b>	<b>(59,558)</b>	<b>46.05%</b>
950 · Capital Outlay					
974 · Other Park Improvements	-	30,819	80,000	(49,181)	38.52%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100.0%
<b>Total 950 · Capital Outlay</b>	<b>-</b>	<b>32,142</b>	<b>80,000</b>	<b>(47,858)</b>	<b>40.18%</b>
<b>Total Expense</b>	<b>4,455</b>	<b>94,132</b>	<b>295,000</b>	<b>(200,868)</b>	<b>31.91%</b>
<b>Net Ordinary Income</b>	<b>2,468</b>	<b>(72,450)</b>	<b>(18,000)</b>	<b>(54,450)</b>	<b>402.5%</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
700 · Bond Expense					
975 · Community Center Loan Repayment	-	-	30,500	(30,500)	0.0%
<b>Total 700 · Bond Expense</b>	<b>-</b>	<b>-</b>	<b>30,500</b>	<b>(30,500)</b>	<b>0.0%</b>
<b>Total Other Expense</b>	<b>-</b>	<b>-</b>	<b>30,500</b>	<b>(30,500)</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>-</b>	<b>-</b>	<b>(30,500)</b>	<b>30,500</b>	<b>0.0%</b>
<b>Net Income</b>	<b>\$ 2,468</b>	<b>\$ (72,450)</b>	<b>\$ (48,500)</b>	<b>\$ (23,950)</b>	<b>149.38%</b>



**Kensington Police Protection & Community Services District**  
**Waste Management Profit & Loss Budget vs. Actual**  
**October 2023 (Unaudited)**

	Waste Management Fund				
	Oct 23	Jul - Oct 23	Budget	\$ Under Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>440 · District Activities Revenue</b>					
<b>448a · Franchise Fees Gross</b>	\$ -	\$ -	\$ 120,000	\$ (120,000)	0.0%
<b>Total 440 · District Activities Revenue</b>	-	-	120,000	(120,000)	0.0%
<b>460 · Waste Removal Revenue</b>					
<b>461 · Waste Removal Franchise Fee</b>	6,918	17,515	-	17,515	0.0%
<b>Total 460 · Waste Removal Revenue</b>	6,918	17,515	-	17,515	-
<b>Total Income</b>	6,918	17,515	120,000	(102,485)	14.6%
<b>Gross Profit</b>	6,918	17,515	120,000	(102,485)	14.6%
<b>Expense</b>					
<b>750 · Waste Management Expenses</b>					
<b>751 · Waste Removal Franchise Fee Exp</b>	2,965	7,506	51,400	(43,894)	14.6%
<b>752 · Waste Management Program Admin</b>	-	-	68,490	(68,490)	0.0%
<b>753 · Other Waste Management Exp</b>	(56)	536	3,040	(2,504)	17.64%
<b>Total 750 · Waste Management Expenses</b>	2,909	8,043	122,930	(114,887)	6.54%
<b>Total Expense</b>	2,909	8,043	122,930	(114,887)	6.54%
<b>Net Ordinary Income</b>	4,009	9,472	(2,930)	12,402	-323.29%
<b>Net Income</b>	<b>\$ 4,009</b>	<b>\$ 9,472</b>	<b>\$ (2,930)</b>	<b>\$ 12,402</b>	<b>-323.29%</b>

Kensington Police Protection & Community Services District  
Transaction List by Date  
October 18, 2023

Type	Date	Num	Adj	Name	Memo	Account	Class	Clr	Split	Debit	Credit
Oct 18, 23	Bill Pmt -Check	10/18/2023	30257	Advanced Systems Group LLC	C10169	101 · Five Star Checking			210 · Accounts Payable		2,025.00
	Bill Pmt -Check	10/18/2023	30258	AFLAC	M1F02 INV# 347888 September billin	101 · Five Star Checking			210 · Accounts Payable		625.26
	Bill Pmt -Check	10/18/2023	30259	AT&T CalNET 3	BAN 9391062077 Stmt 09/03/2023-11	101 · Five Star Checking			210 · Accounts Payable		921.12
	Bill Pmt -Check	10/18/2023	30260	Axon Enterprise, Inc.	INV# INUS187508	101 · Five Star Checking			210 · Accounts Payable		4,541.90
	Bill Pmt -Check	10/18/2023	30261	BADGE FRAME, INC	Slide-In Door Signs for Locker Room	101 · Five Star Checking			210 · Accounts Payable		1,037.00
	Bill Pmt -Check	10/18/2023	30262	Bay Cities Pyrotector	Annual Fire Alarm Maintenance at Ke	101 · Five Star Checking			210 · Accounts Payable		625.00
	Bill Pmt -Check	10/18/2023	30263	Best Best & Krieger LLP	INV# 963987 - Professional services	101 · Five Star Checking			210 · Accounts Payable		11,466.70
	Bill Pmt -Check	10/18/2023	30264	C & J Cleaning Services	September 2023	101 · Five Star Checking			210 · Accounts Payable		2,055.00
	Bill Pmt -Check	10/18/2023	30265	C. L. E. A.	October 2023 Billing	101 · Five Star Checking			210 · Accounts Payable		216.00
	Bill Pmt -Check	10/18/2023	30266	CC County Conservation & Developpr	Franchise fee for August 2023	101 · Five Star Checking			210 · Accounts Payable		2,965.02
	Bill Pmt -Check	10/18/2023	30267	CCC - Sheriff - Forensic Services	INV# KPD-2308	101 · Five Star Checking			210 · Accounts Payable		930.00
	Bill Pmt -Check	10/18/2023	30268	CCC Dept. of Information Technology	Acct# 9287	101 · Five Star Checking			210 · Accounts Payable		287.93
	Bill Pmt -Check	10/18/2023	30269	CCC Office of the Sheriff	INV# 23-3534	101 · Five Star Checking			210 · Accounts Payable		450.00
	Bill Pmt -Check	10/18/2023	30270	CCC Police Chiefs' Association	INV# 23-13 Police Chief Membership	101 · Five Star Checking			210 · Accounts Payable		775.00
	Bill Pmt -Check	10/18/2023	30271	CCC Sheriff	INV# 23-78	101 · Five Star Checking			210 · Accounts Payable		485.00
	Bill Pmt -Check	10/18/2023	30272	Comcast	8155 40 044 0278610	101 · Five Star Checking			210 · Accounts Payable		196.13
	Bill Pmt -Check	10/18/2023	30273	Delta Dental	05-0491200004	101 · Five Star Checking			210 · Accounts Payable		1,451.45
	Bill Pmt -Check	10/18/2023	30274	Department of Justice	155717	101 · Five Star Checking			210 · Accounts Payable		206.00
	Bill Pmt -Check	10/18/2023	30275	Diana Williams	INV# KPD 0001	101 · Five Star Checking			210 · Accounts Payable		510.00
	Bill Pmt -Check	10/18/2023	30276	EBMUD		101 · Five Star Checking			210 · Accounts Payable		8,705.07
	Bill Pmt -Check	10/18/2023	30277	Eide Bailly LLP	Client # 263645	101 · Five Star Checking			210 · Accounts Payable		6,256.55
	Bill Pmt -Check	10/18/2023	30278	Fernando Herrera	Services rendered in September - twc	101 · Five Star Checking			210 · Accounts Payable		4,360.00
	Bill Pmt -Check	10/18/2023	30279	First American Title Company	File # 1504-7024545	101 · Five Star Checking			210 · Accounts Payable		44.00
	Bill Pmt -Check	10/18/2023	30280	Great America Financial Services	015-1439943-000	101 · Five Star Checking			210 · Accounts Payable		241.79
	Bill Pmt -Check	10/18/2023	30281	Greg Harman	Coverage Period October & Novembr	101 · Five Star Checking			210 · Accounts Payable		659.40
	Bill Pmt -Check	10/18/2023	30282	JB Construction	INV# 1687 Light replacement	101 · Five Star Checking			210 · Accounts Payable		1,550.00
	Bill Pmt -Check	10/18/2023	30283	Kanchana Borisuthiratana	Travel reimbursement from 09/12/23-	101 · Five Star Checking			210 · Accounts Payable		852.71
	Bill Pmt -Check	10/18/2023	30284	LC Action Police Supply, LTD	INV# 456630 & 456836	101 · Five Star Checking			210 · Accounts Payable		510.91
	Bill Pmt -Check	10/18/2023	30285	LEHR	INV# SI93951 & SI93947	101 · Five Star Checking			210 · Accounts Payable		1,169.17
	Bill Pmt -Check	10/18/2023	30286	Lynelle Lewis	Mileage reimbursement from 07/13/2	101 · Five Star Checking			210 · Accounts Payable		132.95
	Bill Pmt -Check	10/18/2023	30287	Major Alarm	150046003	101 · Five Star Checking			210 · Accounts Payable		602.06
	Bill Pmt -Check	10/18/2023	30288	Michael Gancasz	Police Training IACP Conference on	101 · Five Star Checking			210 · Accounts Payable		375.00
	Bill Pmt -Check	10/18/2023	30289	Mobile Modular	R1031374	101 · Five Star Checking			210 · Accounts Payable		5,630.25
	Bill Pmt -Check	10/18/2023	30290	Monte Stott and Associates Inc.	INV# 9653	101 · Five Star Checking			210 · Accounts Payable		350.00
	Bill Pmt -Check	10/18/2023	30291	NBS Government Finance Group	INV# 202309-2935 & 2927 for service	101 · Five Star Checking			210 · Accounts Payable		2,644.82
	Bill Pmt -Check	10/18/2023	30292	Nextiva, Inc.	AC# 3994083 Contract# 2751865	101 · Five Star Checking			210 · Accounts Payable		747.19
	Bill Pmt -Check	10/18/2023	30293	Nippon Life Insurance Company of Ar	GJ9600	101 · Five Star Checking			210 · Accounts Payable		104.00
	Bill Pmt -Check	10/18/2023	30294	Occupational Health Centers of Calif	INV# 80593755 New Hire Medical	101 · Five Star Checking			210 · Accounts Payable		96.00
	Bill Pmt -Check	10/18/2023	30295	PG&E		101 · Five Star Checking			210 · Accounts Payable		1,617.77
	Bill Pmt -Check	10/18/2023	30296	Principal Life Insurance	1129864-10001, for October	101 · Five Star Checking			210 · Accounts Payable		150.40
	Bill Pmt -Check	10/18/2023	30297	Radar Shop	INV# 15098	101 · Five Star Checking			210 · Accounts Payable		312.00
	Bill Pmt -Check	10/18/2023	30298	Richard Meure	INV# KPD0002	101 · Five Star Checking			210 · Accounts Payable		1,200.00
	Bill Pmt -Check	10/18/2023	30299	Rubiconn LLC	October Billing	101 · Five Star Checking			210 · Accounts Payable		4,482.00
	Bill Pmt -Check	10/18/2023	30300	Smile Business Products, Inc.	KP01 INV# 1147791	101 · Five Star Checking			210 · Accounts Payable		134.16
	Bill Pmt -Check	10/18/2023	30301	Streamline	INV# 4E33FC18-0035	101 · Five Star Checking			210 · Accounts Payable		249.00
	Bill Pmt -Check	10/18/2023	30302	TransUnion	813540	101 · Five Star Checking			210 · Accounts Payable		75.00
	Bill Pmt -Check	10/18/2023	30303	UBS	27260	101 · Five Star Checking			210 · Accounts Payable		459.08
	Bill Pmt -Check	10/18/2023	30304	US Bank CCard	4866 9145 5552 5747	101 · Five Star Checking			210 · Accounts Payable		13,023.21
	Bill Pmt -Check	10/18/2023	30305	USbancorp	Cust# 1783852	101 · Five Star Checking			210 · Accounts Payable		7,919.13
	Bill Pmt -Check	10/18/2023	30306	Verizon Wireless	772287401-00001	101 · Five Star Checking			210 · Accounts Payable		716.76
	Bill Pmt -Check	10/18/2023	30307	Vision Service Plan	00102808	101 · Five Star Checking			210 · Accounts Payable		290.79
	Bill Pmt -Check	10/18/2023	30308	Wex Bank - Chevron	0496-00-526644-0	101 · Five Star Checking			210 · Accounts Payable		1,236.27
	Bill Pmt -Check	10/18/2023	30309	Wex Bank - Exxon	369-677-649-5	101 · Five Star Checking			210 · Accounts Payable		2,002.02
									<b>Total Paid Amount:</b>		<b>100,668.97</b>

Oct 18, 23

Kensington Police Protection & Community Services District  
Transaction List by Date  
October 25 - 27, 2023

Item #06

	Type	Date	Num	Adj	Name	Memo	Account	Class	Clr	Split	Debit	Credit
Oct 25 - 27, 23	Bill Pmt -Check	10/25/2023	30310		CCC - Sheriff - Forensic Services	INV# KPD-2309	101 · Five Star Checking			210 · Accounts Payable		550.00
	Bill Pmt -Check	10/25/2023	30311		David Aranda	Meal reimbursement on 10/11/23	101 · Five Star Checking			210 · Accounts Payable		66.14
	Bill Pmt -Check	10/25/2023	30312		FirstTwo, Inc.	INV# 2069	101 · Five Star Checking			210 · Accounts Payable		2,400.00
	Bill Pmt -Check	10/25/2023	30313		Ford Motor Credit Company LLC	First payment for Ford vehicle	101 · Five Star Checking			210 · Accounts Payable		904.82
	Bill Pmt -Check	10/25/2023	30314		Rosa Ruiz	September reimbursement	101 · Five Star Checking			210 · Accounts Payable		52.22
	Bill Pmt -Check	10/25/2023	30315		Verizon Wireless	772287401-00001	101 · Five Star Checking			210 · Accounts Payable		789.89
	Bill Pmt -Check	10/25/2023	30316		Walnut Creek Ford	INV 112486 & 544397	101 · Five Star Checking			210 · Accounts Payable		2,989.37
										<b>Total Paid Amount:</b>		<b>7,752.44</b>