

Kensington Police Protection & Community Services District
Balance Sheet
As of February 29, 2024 (Unaudited)

	Feb 29, 24
ASSETS	
Current Assets	
Checking/Savings	
100 · Petty Cash	\$ 100
101 · Five Star Checking	13,442
102 · Five Star Payroll	0
103 · Five Star Saving	526,165
104 · CLASS - KCC Capital	30,316
105 · CLASS - KPPCSD	1,515,775
110 · CCC Cash Accts	(100,313)
117b · Admin - Cash	39,296
130 · County Bond Accts	84,128
139 · LAIF-District	73,653
Total Checking/Savings	2,182,561
Accounts Receivable	1,826,042
Other Current Assets	0
Total Current Assets	4,008,603
Fixed Assets	5,422,843
Other Assets	
190 · Deferred Outflows - OPEB	694,408
191 · Deferred Outflows - Pension	3,157,152
199 · Suspense	(844)
Total Other Assets	3,850,716
TOTAL ASSETS	13,282,162
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	31,223
Credit Cards	5,038
Other Current Liabilities	32,210
Total Current Liabilities	68,471
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	7,356,488
Equity	5,925,674
TOTAL LIABILITIES & EQUITY	\$ 13,282,162

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
February 29, 2024 (Unaudited)

	All Funds				
	Feb 24	Jul '23 - Feb 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	1,248	4,898	5,000	(102)	98%
414 · POST Reimbursement	105	6,593	10,000	(3,407)	66%
415 · COPS/Other PD Grants	93,290	247,528	195,000	52,528	127%
418 · Reimbursements/Refunds	275	8,535	-	8,535	100%
Total 400 · Property Tax Revenue	94,919	4,066,124	3,955,000	111,124	103%
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	-	-	180,000	(180,000)	0%
424 · Special Tax-L&L Parks	-	46,719	46,000	719	102%
427 · Community Center Revenue	3,518	43,479	50,000	(6,521)	87%
438 · Tennis Court Revenue	74	1,357	1,000	357	136%
439 · Other Community Center Revenue	-	31,321	-	31,321	100%
Total 420 · Park/Rec Activities Revenue	3,592	122,876	277,000	(154,124)	44%
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	15,716	35,843	10,000	25,843	358%
458 · Other District Revenue	-	24,341	68,500	(44,159)	36%
Total 440 · District Activities Revenue	15,716	60,184	198,500	(138,316)	30%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	33,425	77,560	-	77,560	100%
Total 460 · Waste Removal Revenue	33,425	77,560	-	77,560	100%
480 · Rental Revenue - KPFD	2,439	12,193	29,300	(17,107)	42%
Total Income	150,090	4,348,887	4,459,800	(110,913)	98%
Gross Profit	150,090	4,348,887	4,459,800	(110,913)	98%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	2,483	24,098	50,100	(26,002)	48%
503.2 · Incentive Pay- Education	694	6,409	4,100	2,309	156%
503.3 · Incentive Pay- POST Certificate	2,175	25,633	34,600	(8,967)	74%
502 · Salary - Officers - Other	64,506	625,477	1,141,400	(515,923)	55%
Total 502 · Salary - Officers	69,858	681,616	1,230,200	(548,584)	55%
506 · Overtime	17,199	103,544	120,000	(16,456)	86%
508 · Salary - Non-Sworn	6,192	42,252	53,900	(11,648)	78%
509 · Hiring Bonus	9,063	24,063	20,000	4,063	120%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	600	5,700	10,800	(5,100)	53%
521-A · Medical/Vision/Dental-Active	11,839	119,323	183,700	(64,377)	65%
521-R · Medical/Vision/Dental-Retired	10,413	104,940	145,400	(40,460)	72%
522 · Officer Life Insurance	192	3,237	8,500	(5,263)	38%
523 · SocialSecurity/Medicare-Police	1,373	12,042	20,300	(8,258)	59%
524 · Social Security - District	384	2,620	4,100	(1,480)	64%
527 · PERS - District Portion	13,473	128,828	269,700	(140,872)	48%
529 · Pension Obln Bond Payment	-	330,926	330,900	26	100%
530 · Workers Comp	-	38,000	38,000	-	100%
531 · Unemployment	-	6,750	52,000	(45,250)	13%
Total 500 · Police Salary and Benefit Exp	140,587	1,603,841	2,508,100	(904,259)	64%
520 · In Lieu Health Expense	-	500	500	-	100%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	534	5,400	21,400	(16,000)	25%
553 · Police Equipment and Supplies	11,953	29,679	30,000	(321)	99%
554 · Traffic Safety	-	54,984	25,000	29,984	220%
560 · Crossing Guard	-	-	-	-	0%
561 · Fleet Expense	3,136	24,770	17,000	7,770	146%
562 · Vehicle Operation	3,730	31,282	30,000	1,282	104%
563 · Vehicle Lease	4,610	44,775	86,500	(41,725)	52%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
February 29, 2024 (Unaudited)

	All Funds				
	Feb 24	Jul '23 - Feb 24	YTD Budget	\$ Over Budget	% of Budget
564 · Annual Law Encfcm. Tec/Dispatch	-	143,248	160,000	(16,752)	90%
566 · Radio Maintenance	900	17,546	37,800	(20,254)	46%
567 · Alarm	1,087	3,998	4,000	(2)	100%
568 · Evidence	1,366	7,530	7,500	30	100%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	2,833	21,357	30,000	(8,643)	71%
571 · Records	75	9,295	38,800	(29,505)	24%
572 · Hiring	2,266	11,382	25,000	(13,618)	46%
574 · Reserve Officers	500	430	-	430	100%
576 · Dues and Subscriptions	-	1,670	7,000	(5,330)	24%
580 · Utilities - Police	2,876	25,657	27,000	(1,343)	95%
581 · Bldg Repairs/Maint.	1,906	8,513	10,000	(1,487)	85%
587 · IT Contract	4,482	41,061	43,300	(2,239)	95%
588 · Telephone	-	14,906	10,000	4,906	149%
591 · General Liability Insurance	-	55,288	55,000	288	101%
592 · Online Services/Business Accts	-	20	5,000	(4,980)	0%
593 · Volunteer Programs	1,191	1,454	7,500	(6,046)	19%
594 · Community Events	-	3,781	7,500	(3,719)	50%
595 · Legal/Consulting - Police	7,998	14,053	9,000	5,053	156%
597 · Police Bldg. Lease	11,201	64,385	66,000	(1,615)	98%
597.1 · Bldg Maintenance/Repair	24	24	10,000	(9,976)	0%
597.2 · Utilities	-	-	-	-	0%
597.3 · Janitorial - Police Building	1,150	7,053	14,000	(6,947)	50%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%
Total 550 · Police Operating Expenses	63,817	643,539	792,300	(148,761)	81%
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	3,639	17,522	86,000	(68,478)	20%
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	3,639	18,127	104,600	(86,473)	17%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	-	1,515	2,500	(985)	61%
642 · Utilities-Community Center	279	8,053	13,000	(4,947)	62%
643 · Janitorial Supplies	-	1,815	1,500	315	121%
644 · Landscaping	-	21,700	30,000	(8,300)	72%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97%
646 · Community Center Repairs	-	463	10,000	(9,537)	5%
647 · Legal/Consulting	145	1,162	-	1,162	100%
640 · Community Center Expenses - Other	30	4,088	-	4,088	100%
Total 640 · Community Center Expenses	454	40,157	58,400	(18,243)	69%
650 · Park					
651 · General Maintenance	685	5,516	30,000	(24,484)	18%
652 · Repairs	1,167	2,082	-	2,082	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	323	12,573	-	12,573	100%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	-	6,200	10,000	(3,800)	62%
674 · Tennis Court Maint/Repair	-	351	-	351	100%
Total 650 · Park	2,176	39,082	52,000	(12,918)	75%
Total 635 · Park/Recreation Expenses	2,630	79,239	110,400	(31,161)	72%
750 · Waste Managment Expenses					
751 · Waste Removal Franchise Fee Exp	11,614	33,240	51,400	(18,160)	65%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0%
753 · Other Waste Management Exp	-	8,627	3,040	5,587	284%
Total 750 · Waste Managment Expenses	11,614	41,868	122,930	(81,062)	34%
800 · District Expenses					
807 · Salaries	23,076	173,631	259,400	(85,769)	67%
808 · Payroll Taxes	2,038	14,589	19,800	(5,211)	74%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	498	4,769	7,500	(2,731)	64%
816 · Office Supplies	80	1,771	2,000	(229)	89%
817 · Postage	19	1,241	-	1,241	100%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
February 29, 2024 (Unaudited)

	All Funds				
	Feb 24	Jul '23 - Feb 24	YTD Budget	\$ Over Budget	% of Budget
818 · Mileage Reimbursement	23	712	-	712	100%
819 · Dues/Subscriptions	-	14,690	11,000	3,690	134%
820 · Copier Contract	376	3,010	-	3,010	100%
825 · Board Continuing Ed/Conferences	-	5,065	8,000	(2,935)	63%
830 · Legal (District/Personnel)	12,119	64,296	25,000	39,296	257%
831 · Training and Travel Admin	-	11,954	18,700	(6,746)	64%
835 · Consulting	1,800	11,750	50,000	(38,250)	24%
840 · Accounting/Audit	-	42,695	95,000	(52,305)	45%
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	43	8,854	5,000	3,854	177%
Total 800 · District Expenses	40,072	413,522	624,900	(211,378)	66%
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	455	2,721			
Total Expense	262,814	2,918,783	4,343,730	(1,424,947)	67%
Net Ordinary Income	(112,724)	1,430,105	116,070	1,314,035	1,232%
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	\$ (112,724)	\$ 1,430,105	\$ 85,570	\$ 1,344,535	1,671%

Kensington Police Protection & Community Services District
General Fund Profit & Loss Budget vs. Actual
February 29, 2024 (Unaudited)

	General Fund				
	Feb 24	Jul '23 - Feb 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	15,716	33,326	10,000	23,326	333%
458 · Other District Revenue	-	24,341	68,500	(44,159)	36%
Total 440 · District Activities Revenue	15,716	57,667	78,500	(20,833)	73%
480 · Rental Revenue - KPFD	2,439	12,193	29,300	(17,107)	42%
Total Income	18,155	2,504,200	2,507,800	(3,600)	100%
Gross Profit	18,155	2,504,200	2,507,800	(3,600)	100%
Expense					
500 · Police Salary and Benefit Exp					
509 · Hiring Bonus	5,063	5,063	-	5,063	100%
Total 500 · Police Salary and Benefit Exp	5,063	5,063	-	5,063	100%
550 · Police Operating Expenses					
595 · Legal/Consulting - Police	5,118	5,118	-	5,118	100%
Total 550 · Police Operating Expenses	5,118	5,118	-	5,118	100%
800 · District Expenses					
807 · Salaries	23,076	173,631	259,400	(85,769)	67%
808 · Payroll Taxes	2,038	14,589	19,800	(5,211)	74%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	498	4,769	7,500	(2,731)	64%
816 · Office Supplies	80	1,771	2,000	(229)	89%
817 · Postage	19	1,241	-	1,241	100%
818 · Mileage Reimbursement	23	712	-	712	100%
819 · Dues/Subscriptions	-	14,690	11,000	3,690	134%
820 · Copier Contract	376	3,010	-	3,010	100%
825 · Board Continuing Ed/Conferences	-	5,065	8,000	(2,935)	63%
830 · Legal (District/Personnel)	12,119	64,296	25,000	39,296	257%
831 · Training and Travel Admin	-	11,954	18,700	(6,746)	64%
835 · Consulting	1,800	11,750	50,000	(38,250)	24%
840 · Accounting/Audit	-	42,695	95,000	(52,305)	45%
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	43	8,853	5,000	3,853	177%
Total 800 · District Expenses	40,072	413,511	624,900	(211,389)	66%
997 · Payroll Expenses	455	2,721	-	2,721	100%
Total Expense	50,709	426,413	624,900	(198,487)	68%
Net Ordinary Income	(32,554)	2,077,787	1,882,900	194,887	110%
Net Income	\$ (32,554)	\$ 2,077,787	\$ 1,882,900	\$ 194,887	110%

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
February 29, 2024 (Unaudited)

	Police Fund				
	Feb 24	Jul '23 - Feb 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	1,248	4,898	5,000	(102)	98%
414 · POST Reimbursement	105	6,593	10,000	(3,407)	66%
415 · COPS/Other PD Grants	93,290	247,528	195,000	52,528	127%
418 · Reimbursements/Refunds	275	7,948	-	7,948	100%
Total 400 · Property Tax Revenue	94,919	1,631,783	1,555,000	76,783	105%
431 · Unrealized Gains/Loss	-	9,950	-	9,950	100%
Total Income	94,919	1,641,733	1,555,000	86,733	106%
Gross Profit	94,919	1,641,733	1,555,000	86,733	106%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	2,483	24,098	50,100	(26,002)	48%
503.2 · Incentive Pay- Education	694	6,409	4,100	2,309	156%
503.3 · Incentive Pay- POST Certificate	2,175	25,633	34,600	(8,967)	74%
502 · Salary - Officers - Other	64,506	625,477	1,141,400	(515,923)	55%
Total 502 · Salary - Officers	69,858	681,616	1,230,200	(548,584)	55%
506 · Overtime	17,199	103,544	120,000	(16,456)	86%
508 · Salary - Non-Sworn	6,192	42,252	53,900	(11,648)	78%
509 · Hiring Bonus	4,000	19,000	20,000	(1,000)	95%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	600	5,700	10,800	(5,100)	53%
521-A · Medical/Vision/Dental-Active	11,839	119,323	183,700	(64,377)	65%
521-R · Medical/Vision/Dental-Retired	10,413	104,940	145,400	(40,460)	72%
522 · Officer Life Insurance	192	3,237	8,500	(5,263)	38%
523 · SocialSecurity/Medicare-Police	1,373	12,042	20,300	(8,258)	59%
524 · Social Security - District	384	2,620	4,100	(1,480)	64%
527 · PERS - District Portion	13,473	128,828	269,700	(140,872)	48%
529 · Pension Obln Bond Payment	-	330,926	330,900	26	100%
530 · Workers Comp	-	38,000	38,000	-	100%
531 · Unemployment	-	6,750	52,000	(45,250)	13%
Total 500 · Police Salary and Benefit Exp	135,524	1,598,778	2,508,100	(909,322)	64%
520 · In Lieu Health Expense	-	500	500	-	100%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	534	5,400	21,400	(16,000)	25%
553 · Police Equipment and Supplies	11,953	29,679	30,000	(321)	99%
554 · Traffic Safety	-	54,984	25,000	29,984	220%
561 · Fleet Expense	3,136	24,770	17,000	7,770	146%
562 · Vehicle Operation	3,730	31,282	30,000	1,282	104%
563 · Vehicle Lease	4,610	44,775	86,500	(41,725)	52%
564 · Annual Law Encfmt. Tec/Dispatch	-	143,248	160,000	(16,752)	90%
566 · Radio Maintenance	900	17,546	37,800	(20,254)	46%
567 · Alarm	1,087	3,998	4,000	(2)	100%
568 · Evidence	1,366	7,530	7,500	30	100%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	2,833	21,357	30,000	(8,643)	71%
571 · Records	75	9,295	38,800	(29,505)	24%
572 · Hiring	2,266	11,382	25,000	(13,618)	46%
574 · Reserve Officers	500	430	-	430	100%
576 · Dues and Subscriptions	-	1,670	7,000	(5,330)	24%
580 · Utilities - Police	2,876	25,657	27,000	(1,343)	95%
581 · Bldg Repairs/Maint.	1,906	8,513	10,000	(1,487)	85%
587 · IT Contract	4,482	41,061	43,300	(2,239)	95%
588 · Telephone	-	14,906	10,000	4,906	149%
591 · General Liability Insurance	-	55,288	55,000	288	101%
592 · Online Services/Business Accts	-	20	5,000	(4,980)	0%
593 · Volunteer Programs	1,191	1,454	7,500	(6,046)	19%
594 · Community Events	-	3,781	7,500	(3,719)	50%

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
February 29, 2024 (Unaudited)

	Police Fund				
	Feb 24	Jul '23 - Feb 24	YTD Budget	\$ Over Budget	% of Budget
595 · Legal/Consulting - Police	2,880	8,935	9,000	(65)	99%
597 · Police Bldg. Lease	11,201	64,385	66,000	(1,615)	98%
597.1 · Bldg Maintenance/Repair	24	24	10,000	(9,976)	0%
597.3 · Janitorial - Police Building	1,150	7,053	14,000	(6,947)	50%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%
Total 550 · Police Operating Expenses	58,699	638,421	792,300	(153,879)	81%
950 · Capital Outlay					
963 · Patrol Car Accessories	-	68,922	10,000	58,922	689%
967 · Station Equipment	-	(136)	14,000	(14,136)	-1%
968 · Office Furn/Eq	-	(690)	5,000	(5,690)	-14%
Total 950 · Capital Outlay	-	68,095	29,000	39,095	235%
Total Expense	194,223	2,305,794	3,329,900	(1,024,106)	69%
Net Ordinary Income	(99,304)	(664,061)	(1,774,900)	1,110,839	37%
Net Income	\$ (99,304)	\$ (664,061)	\$ (1,774,900)	\$ 1,110,839	37%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
February 29, 2024 (Unaudited)

	Parks Fund				
	Feb 24	Jul '23 - Feb 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	\$ -	\$ -	\$ 180,000	\$ (180,000)	0%
424 · Special Tax-L&L Parks	-	46,719	46,000	719	102%
427 · Community Center Revenue	3,518	43,479	50,000	(6,521)	87%
438 · Tennis Court Revenue	74	1,357	1,000	357	136%
439 · Other Community Center Revenue	-	31,321	-	31,321	100%
Total 420 · Park/Rec Activities Revenue	3,592	122,876	277,000	(154,124)	44%
Total Income	3,592	122,876	277,000	(154,124)	44%
Gross Profit	3,592	122,876	277,000	(154,124)	44%
Expense					
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	3,639	17,522	86,000	(68,478)	20%
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	3,639	18,127	104,600	(86,473)	17%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	-	1,515	2,500	(985)	61%
642 · Utilities-Community Center	279	8,053	13,000	(4,947)	62%
643 · Janitorial Supplies	-	1,815	1,500	315	121%
644 · Landscaping	-	21,700	30,000	(8,300)	72%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97%
646 · Community Center Repairs	-	463	10,000	(9,537)	5%
647 · Legal/Consulting	145	1,162	-	1,162	100%
640 · Community Center Expenses - Other	30	4,088	-	4,088	100%
Total 640 · Community Center Expenses	454	40,157	58,400	(18,243)	69%
650 · Park					
651 · General Maintenance	685	5,516	30,000	(24,484)	18%
652 · Repairs	1,167	2,082	-	2,082	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	323	12,573	-	12,573	100%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	-	6,200	10,000	(3,800)	62%
674 · Tennis Court Maint/Repair	-	351	-	351	100%
Total 650 · Park	2,176	39,082	52,000	(12,918)	75%
Total 635 · Park/Recreation Expenses	2,630	79,239	110,400	(31,161)	72%
800 · District Expenses					
898 · Other Expenses	-	1	-	1	100%
Total 800 · District Expenses	-	1	-	1	100%
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	6,268	144,698	295,000	(150,302)	49%
Net Ordinary Income	(2,676)	(21,822)	(18,000)	(3,822)	121%
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	\$ (2,676)	\$ (21,822)	\$ (48,500)	\$ 26,678	45%

Kensington Police Protection & Community Services District
Waste Management Profit & Loss Budget vs. Actual
February 29, 2024 (Unaudited)

	Waste Management Fund				
	Feb 24	Jul '23 - Feb 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	33,425	77,560	-	77,560	100%
Total 460 · Waste Removal Revenue	33,425	77,560	-	77,560	100%
Total Income	33,425	80,078	120,000	(39,922)	67%
Gross Profit	33,425	80,078	120,000	(39,922)	67%
Expense					
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	11,614	33,240	51,400	(18,160)	65%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0%
753 · Other Waste Management Exp	-	8,627	3,040	5,587	284%
Total 750 · Waste Management Expenses	11,614	41,868	122,930	(81,062)	34%
800 · District Expenses					
870 · County Expenditures	-	10	-	10	100%
Total 800 · District Expenses	-	10	-	10	100%
Total Expense	11,614	41,878	122,930	(81,052)	34%
Net Ordinary Income	21,810	38,200	(2,930)	41,130	-1,304%
Net Income	\$ 21,810	\$ 38,200	\$ (2,930)	\$ 41,130	-1,304%

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

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
100 · Petty Cash	\$ 100
101 · Five Star Checking	67,364
102 · Five Star Payroll	(0)
103 · Five Star Saving	923,784
104 · CLASS - KCC Capital	30,185
105 · CLASS - KPPCSD	1,509,270
110 · CCC Cash Accts	(100,313)
117b · Admin - Cash	39,296
130 · County Bond Accts	84,128
139 · LAIF-District	66,953
Total Checking/Savings	2,620,767
Accounts Receivable	1,826,042
Other Current Assets	0
Total Current Assets	4,446,808
Fixed Assets	5,422,843
Other Assets	
190 · Deferred Outflows - OPEB	694,408
191 · Deferred Outflows - Pension	3,157,152
199 · Suspense	(844)
Total Other Assets	3,850,716
TOTAL ASSETS	13,720,367
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	351,616
Credit Cards	11,129
Other Current Liabilities	31,627
Total Current Liabilities	394,372
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	7,682,389
Equity	6,037,978
TOTAL LIABILITIES & EQUITY	\$ 13,720,367

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

	All Funds				
	Jan 24	Jul '23 - Jan 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	810	3,649	5,000	(1,351)	73%
414 · POST Reimbursement	-	6,488	10,000	(3,512)	65%
415 · COPS/Other PD Grants	15,049	154,237	195,000	(40,763)	79%
418 · Reimbursements/Refunds	586	8,260	-	8,260	100%
Total 400 · Property Tax Revenue	16,446	3,971,205	3,955,000	16,205	100%
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	-	-	180,000	(180,000)	0%
424 · Special Tax-L&L Parks	-	46,719	46,000	719	102%
427 · Community Center Revenue	2,188	39,961	50,000	(10,039)	80%
438 · Tennis Court Revenue	10	1,283	1,000	283	128%
439 · Other Community Center Revenue	-	31,321	-	31,321	100%
Total 420 · Park/Rec Activities Revenue	2,198	119,284	277,000	(157,716)	43%
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	9,997	20,127	10,000	10,127	201%
458 · Other District Revenue	-	24,341	68,500	(44,159)	36%
Total 440 · District Activities Revenue	9,997	44,468	198,500	(154,032)	22%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	-	44,136	68,500	(24,364)	64%
Total 460 · Waste Removal Revenue	-	44,136	68,500	(24,364)	64%
480 · Rental Revenue - KPFD	4,877	9,754	29,300	(19,546)	33%
Total Income	33,518	4,198,797	4,528,300	(329,503)	93%
Gross Profit	33,518	4,198,797	4,528,300	(329,503)	93%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	2,813	21,615	50,100	(28,485)	43%
503.2 · Incentive Pay- Education	687	5,715	4,100	1,615	139%
503.3 · Incentive Pay- POST Certificate	2,789	23,458	34,600	(11,142)	68%
502 · Salary - Officers - Other	77,842	560,970	1,141,400	(580,430)	49%
Total 502 · Salary - Officers	84,131	611,758	1,230,200	(618,442)	50%
506 · Overtime	11,181	86,345	120,000	(33,655)	72%
508 · Salary - Non-Sworn	4,701	36,061	53,900	(17,839)	67%
509 · Hiring Bonus	-	15,000	20,000	(5,000)	75%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	700	5,100	10,800	(5,700)	47%
521-A · Medical/Vision/Dental-Active	14,670	107,483	183,700	(76,217)	59%
521-R · Medical/Vision/Dental-Retired	10,468	94,527	145,400	(50,873)	65%
522 · Officer Life Insurance	574	3,045	8,500	(5,455)	36%
523 · SocialSecurity/Medicare-Police	1,413	10,669	20,300	(9,631)	53%
524 · Social Security - District	291	2,236	4,100	(1,864)	55%
527 · PERS - District Portion	15,473	115,354	269,700	(154,346)	43%
529 · Pension Obln Bond Payment	252,463	330,926	330,900	26	100%
530 · Workers Comp	-	38,000	38,000	-	100%
531 · Unemployment	-	6,750	52,000	(45,250)	13%
Total 500 · Police Salary and Benefit Exp	396,065	1,463,254	2,508,100	(1,044,846)	58%
520 · In Lieu Health Expense	-	500	500	-	100%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	(83)	4,894	21,400	(16,506)	23%
553 · Police Equipment and Supplies	-	17,726	30,000	(12,274)	59%
554 · Traffic Safety	40,970	54,984	25,000	29,984	220%
560 · Crossing Guard	-	-	-	-	0%
561 · Fleet Expense	3,287	21,634	17,000	4,634	127%
562 · Vehicle Operation	3,003	27,552	30,000	(2,448)	92%
563 · Vehicle Lease	7,324	40,166	86,500	(46,334)	46%

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

	All Funds				
	Jan 24	Jul '23 - Jan 24	YTD Budget	\$ Over Budget	% of Budget
564 · Annual Law Encfmt. Tec/Dispatch	-	143,248	160,000	(16,752)	90%
566 · Radio Maintenance	5,286	16,646	37,800	(21,154)	44%
567 · Alarm	-	2,911	4,000	(1,089)	73%
568 · Evidence	1,200	6,165	7,500	(1,335)	82%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	3,109	18,524	30,000	(11,476)	62%
571 · Records	75	9,220	38,800	(29,580)	24%
572 · Hiring	1,734	9,115	25,000	(15,885)	36%
574 · Reserve Officers	-	(70)	-	(70)	100%
576 · Dues and Subscriptions	155	1,670	7,000	(5,330)	24%
580 · Utilities - Police	2,713	22,781	27,000	(4,220)	84%
581 · Bldg Repairs/Maint.	-	6,607	10,000	(3,393)	66%
587 · IT Contract	4,482	36,579	43,300	(6,721)	84%
588 · Telephone	1,444	14,906	10,000	4,906	149%
591 · General Liability Insurance	2,345	55,288	55,000	288	101%
592 · Online Services/Business Accts	-	20	5,000	(4,980)	0%
593 · Volunteer Programs	15	263	7,500	(7,237)	4%
594 · Community Events	-	3,781	7,500	(3,719)	50%
595 · Legal/Consulting - Police	-	6,055	9,000	(2,945)	67%
597 · Police Bldg. Lease	5,630	53,184	66,000	(12,816)	81%
597.1 · Bldg Maintenance/Repair	-	-	10,000	(10,000)	0%
597.2 · Utilities	-	-	-	-	0%
597.3 · Janitorial - Police Building	1,647	5,903	14,000	(8,097)	42%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%
Total 550 · Police Operating Expenses	84,334	579,749	792,300	(212,551)	73%
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	2,603	13,884	86,000	(72,116)	16%
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	2,603	14,489	104,600	(90,111)	14%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	200	1,515	2,500	(985)	61%
642 · Utilities-Community Center	1,829	7,774	13,000	(5,226)	60%
643 · Janitorial Supplies	702	1,815	1,500	315	121%
644 · Landscaping	8,325	21,700	30,000	(8,300)	72%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97%
646 · Community Center Repairs	-	463	10,000	(9,537)	5%
647 · Legal/Consulting	435	1,017	-	1,017	100%
640 · Community Center Expenses - Other	100	4,058	-	4,058	100%
Total 640 · Community Center Expenses	11,590	39,703	58,400	(18,697)	68%
650 · Park					
651 · General Maintenance	2,100	4,830	30,000	(25,170)	16%
652 · Repairs	-	915	-	915	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	508	12,250	-	12,250	100%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	-	6,200	10,000	(3,800)	62%
674 · Tennis Court Maint/Repair	-	351	-	351	100%
Total 650 · Park	2,608	36,906	52,000	(15,094)	71%
Total 635 · Park/Recreation Expenses	14,199	76,609	110,400	(33,791)	69%
750 · Waste Managment Expenses					
751 · Waste Removal Franchise Fee Exp	2,710	21,626	51,400	(29,774)	42%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0%
753 · Other Waste Management Exp	580	8,627	3,040	5,587	284%
Total 750 · Waste Managment Expenses	3,290	30,253	122,930	(92,677)	25%
800 · District Expenses					
807 · Salaries	32,864	150,555	259,400	(108,845)	58%
808 · Payroll Taxes	2,708	12,551	19,800	(7,249)	63%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	249	4,271	7,500	(3,229)	57%
816 · Office Supplies	285	1,690	2,000	(310)	85%

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

	All Funds				
	Jan 24	Jul '23 - Jan 24	YTD Budget	\$ Over Budget	% of Budget
817 · Postage	260	1,222	-	1,222	100%
818 · Mileage Reimbursement	271	689	-	689	100%
819 · Dues/Subscriptions	161	15,082	11,000	4,082	137%
820 · Copier Contract	382	2,634	-	2,634	100%
825 · Board Continuing Ed/Conferences	-	5,065	8,000	(2,935)	63%
830 · Legal (District/Personnel)	11,815	52,177	25,000	27,177	209%
831 · Training and Travel Admin	1,718	11,954	18,700	(6,746)	64%
835 · Consulting	7,925	9,950	50,000	(40,050)	20%
840 · Accounting/Audit	1,208	42,695	95,000	(52,305)	45%
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	4	6,471	25,000	(18,529)	26%
891 · COVID	-	-	-	-	0%
898 · Other Expenses	88	8,811	5,000	3,811	176%
Total 800 · District Expenses	59,935	373,842	624,900	(251,058)	60%
950 · Capital Outlay					
963 · Patrol Car Accessories	6,307	68,922	-	68,922	100%
967 · Station Equipment	-	(136)	-	(136)	100%
968 · Office Furn/Eq	-	(690)	-	(690)	100%
974 · Other Park Improvements	8,670	46,009	80,000	(33,991)	58%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	14,977	115,427	80,000	35,427	144%
997 · Payroll Expenses	279	2,265	-	2,265	100%
Total Expense	575,683	2,656,388	4,343,730	(1,687,342)	61%
Net Ordinary Income	(542,165)	1,542,409	184,570	1,357,839	836%
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	\$ (542,165)	\$ 1,542,409	\$ 154,070	\$ 1,388,339	1,001%

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

	General Fund				
	Jan 24	Jul '23 - Jan 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%
418 · Reimbursements/Refunds	586	586	-	586	100%
Total 400 · Property Tax Revenue	586	3,799,157	3,745,000	54,157	101%
440 · District Activities Revenue					
456 · Interest-District	9,057	17,610	10,000	7,610	176%
458 · Other District Revenue	-	24,341	68,500	(44,159)	36%
Total 440 · District Activities Revenue	9,057	41,950	78,500	(36,550)	53%
480 · Rental Revenue - KPFD	4,877	9,754	29,300	(19,546)	33%
Total Income	14,520	3,850,861	3,852,800	(1,939)	100%
Gross Profit	14,520	3,850,861	3,852,800	(1,939)	100%
Expense					
800 · District Expenses					
807 · Salaries	32,864	150,555	259,400	(108,845)	58%
808 · Payroll Taxes	2,708	12,551	19,800	(7,249)	63%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	249	4,271	7,500	(3,229)	57%
816 · Office Supplies	285	1,690	2,000	(310)	85%
817 · Postage	260	1,222	-	1,222	100%
818 · Mileage Reimbursement	271	689	-	689	100%
819 · Dues/Subscriptions	161	15,082	11,000	4,082	137%
820 · Copier Contract	382	2,634	-	2,634	100%
825 · Board Continuing Ed/Conferences	-	5,065	8,000	(2,935)	63%
830 · Legal (District/Personnel)	11,815	52,177	25,000	27,177	209%
831 · Training and Travel Admin	1,718	11,954	18,700	(6,746)	64%
835 · Consulting	7,925	9,950	50,000	(40,050)	20%
840 · Accounting/Audit	1,208	42,695	95,000	(52,305)	45%
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	88	8,810	5,000	3,810	176%
Total 800 · District Expenses	59,931	373,831	624,900	(251,069)	60%
997 · Payroll Expenses	279	2,265	-	2,265	100%
Total Expense	60,211	376,096	624,900	(248,804)	60%
Net Ordinary Income	(45,690)	3,474,765	3,227,900	246,865	108%
Net Income	\$ (45,690)	\$ 3,474,765	\$ 3,227,900	\$ 246,865	108%

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

	Police Fund				
	Jan 24	Jul '23 - Jan 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
410 · Police Fees/Service Charges	\$ 810	\$ 3,649	\$ 5,000	\$ (1,351)	73%
414 · POST Reimbursement	-	6,488	10,000	(3,512)	65%
415 · COPS/Other PD Grants	15,049	154,237	195,000	(40,763)	79%
418 · Reimbursements/Refunds	-	7,673	-	7,673	100%
Total 400 · Property Tax Revenue	15,860	172,048	210,000	(37,952)	82%
431 · Unrealized Gains/Loss	-	9,950	-	9,950	100%
Total Income	15,860	181,998	210,000	(28,002)	87%
Gross Profit	15,860	181,998	210,000	(28,002)	87%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	2,813	21,615	50,100	(28,485)	43%
503.2 · Incentive Pay- Education	687	5,715	4,100	1,615	139%
503.3 · Incentive Pay- POST Certificate	2,789	23,458	34,600	(11,142)	68%
502 · Salary - Officers - Other	77,842	560,970	1,141,400	(580,430)	49%
Total 502 · Salary - Officers	84,131	611,758	1,230,200	(618,442)	50%
506 · Overtime	11,181	86,345	120,000	(33,655)	72%
508 · Salary - Non-Sworn	4,701	36,061	53,900	(17,839)	67%
509 · Hiring Bonus	-	15,000	20,000	(5,000)	75%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	700	5,100	10,800	(5,700)	47%
521-A · Medical/Vision/Dental-Active	14,670	107,483	183,700	(76,217)	59%
521-R · Medical/Vision/Dental-Retired	10,468	94,527	145,400	(50,873)	65%
522 · Officer Life Insurance	574	3,045	8,500	(5,455)	36%
523 · SocialSecurity/Medicare-Police	1,413	10,669	20,300	(9,631)	53%
524 · Social Security - District	291	2,236	4,100	(1,864)	55%
527 · PERS - District Portion	15,473	115,354	269,700	(154,346)	43%
529 · Pension Obln Bond Payment	252,463	330,926	330,900	26	100%
530 · Workers Comp	-	38,000	38,000	-	100%
531 · Unemployment	-	6,750	52,000	(45,250)	13%
Total 500 · Police Salary and Benefit Exp	396,065	1,463,254	2,508,100	(1,044,846)	58%
520 · In Lieu Health Expense	-	500	500	-	100%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	(83)	4,894	21,400	(16,506)	23%
553 · Police Equipment and Supplies	-	17,726	30,000	(12,274)	59%
554 · Traffic Safety	40,970	54,984	25,000	29,984	220%
561 · Fleet Expense	3,287	21,634	17,000	4,634	127%
562 · Vehicle Operation	3,003	27,552	30,000	(2,448)	92%
563 · Vehicle Lease	7,324	40,166	86,500	(46,334)	46%
564 · Annual Law Enfcmnt. Tec/Dispatch	-	143,248	160,000	(16,752)	90%
566 · Radio Maintenance	5,286	16,646	37,800	(21,154)	44%
567 · Alarm	-	2,911	4,000	(1,089)	73%
568 · Evidence	1,200	6,165	7,500	(1,335)	82%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	3,109	18,524	30,000	(11,476)	62%
571 · Records	75	9,220	38,800	(29,580)	24%
572 · Hiring	1,734	9,115	25,000	(15,885)	36%
574 · Reserve Officers	-	(70)	-	(70)	100%
576 · Dues and Subscriptions	155	1,670	7,000	(5,330)	24%
580 · Utilities - Police	2,713	22,781	27,000	(4,220)	84%
581 · Bldg Repairs/Maint.	-	6,607	10,000	(3,393)	66%
587 · IT Contract	4,482	36,579	43,300	(6,721)	84%
588 · Telephone	1,444	14,906	10,000	4,906	149%
591 · General Liability Insurance	2,345	55,288	55,000	288	101%
592 · Online Services/Business Accts	-	20	5,000	(4,980)	0%
593 · Volunteer Programs	15	263	7,500	(7,237)	4%
594 · Community Events	-	3,781	7,500	(3,719)	50%
595 · Legal/Consulting - Police	-	6,055	9,000	(2,945)	67%
597 · Police Bldg. Lease	5,630	53,184	66,000	(12,816)	81%

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

	Police Fund				
	Jan 24	Jul '23 - Jan 24	YTD Budget	\$ Over Budget	% of Budget
597.1 · Bldg Maintenance/Repair	-	-	10,000	(10,000)	0%
597.3 · Janitorial - Police Building	1,647	5,903	14,000	(8,097)	42%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%
Total 550 · Police Operating Expenses	84,334	579,749	792,300	(212,551)	73%
950 · Capital Outlay					
963 · Patrol Car Accessories	6,307	68,922	10,000	58,922	689%
967 · Station Equipment	-	(136)	14,000	(14,136)	-1%
968 · Office Furn/Eq	-	(690)	5,000	(5,690)	-14%
Total 950 · Capital Outlay	6,307	68,095	29,000	39,095	235%
Total Expense	486,706	2,111,598	3,329,900	(1,218,302)	63%
Net Ordinary Income	(470,846)	(1,929,600)	(3,119,900)	1,190,300	62%
Net Income	\$ (470,846)	\$ (1,929,600)	\$ (3,119,900)	\$ 1,190,300	62%

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

	Parks Fund				
	Jan 24	Jul '23 - Jan 24	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	-	-	180,000	(180,000)	0%
424 · Special Tax-L&L Parks	-	46,719	46,000	719	102%
427 · Community Center Revenue	2,188	39,961	50,000	(10,039)	80%
438 · Tennis Court Revenue	10	1,283	1,000	283	128%
439 · Other Community Center Revenue	-	31,321	-	31,321	100%
Total 420 · Park/Rec Activities Revenue	2,198	119,284	277,000	(157,716)	43%
Total Income	2,198	119,284	277,000	(157,716)	43%
Gross Profit	2,198	119,284	277,000	(157,716)	43%
Expense					
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	2,603	13,884	86,000	(72,116)	16%
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	2,603	14,489	104,600	(90,111)	14%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	200	1,515	2,500	(985)	61%
642 · Utilities-Community Center	1,829	7,774	13,000	(5,226)	60%
643 · Janitorial Supplies	702	1,815	1,500	315	121%
644 · Landscaping	8,325	21,700	30,000	(8,300)	72%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97%
646 · Community Center Repairs	-	463	10,000	(9,537)	5%
647 · Legal/Consulting	435	1,017	-	1,017	100%
640 · Community Center Expenses - Other	100	4,058	-	4,058	100%
Total 640 · Community Center Expenses	11,590	39,703	58,400	(18,697)	68%
650 · Park					
651 · General Maintenance	2,100	4,830	30,000	(25,170)	16%
652 · Repairs	-	915	-	915	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	508	12,250	-	12,250	100%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	-	6,200	10,000	(3,800)	62%
674 · Tennis Court Maint/Repair	-	351	-	351	100%
Total 650 · Park	2,608	36,906	52,000	(15,094)	71%
Total 635 · Park/Recreation Expenses	14,199	76,609	110,400	(33,791)	69%
800 · District Expenses					
898 · Other Expenses	-	1	-	1	100%
Total 800 · District Expenses	-	1	-	1	100%
950 · Capital Outlay					
974 · Other Park Improvements	8,670	46,009	80,000	(33,991)	58%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	8,670	47,332	80,000	(32,668)	59%
Total Expense	25,472	138,430	295,000	(156,570)	47%
Net Ordinary Income	(23,274)	(19,146)	(18,000)	(1,146)	106%
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	(23,274)	(19,146)	(48,500)	29,354	39%

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

	Waste Management Fund				
	Jan 24	Jul '23 - Jan 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	940	2,517	-	2,517	100%
Total 440 · District Activities Revenue	940	2,517	120,000	(117,483)	2%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	-	44,136	-	44,136	100%
Total 460 · Waste Removal Revenue	-	44,136	-	44,136	100%
Total Income	940	46,653	120,000	(73,347)	39%
Gross Profit	940	46,653	120,000	(73,347)	39%
Expense					
750 · Waste Managment Expenses					
751 · Waste Removal Franchise Fee Exp	2,710	21,626	51,400	(29,774)	42%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0%
753 · Other Waste Management Exp	580	8,549	3,040	5,509	281%
Total 750 · Waste Managment Expenses	3,290	30,174	122,930	(92,756)	25%
800 · District Expenses					
870 · County Expenditures	4	10	-	10	100%
Total 800 · District Expenses	4	10	-	10	100%
Total Expense	3,294	30,184	122,930	(92,746)	25%
Net Ordinary Income	(2,355)	16,469	(2,930)	19,399	-562%
Net Income	\$ (2,355)	\$ 16,469	\$ (2,930)	\$ 19,399	-562%

Kensington Police Protection & Community Services District
Transaction List by Date
February 21, 2024

Type	Date	Num	Adj	Name	Memo	Account	Class	Clr	Split	Debit	Credit
Feb 21, 24											
Bill Pmt -Check	02/21/2024	30465		Advanced Systems Group LLC	C10169	101 - Five Star Checking			210 - Accounts Payable		675.00
Bill Pmt -Check	02/21/2024	30466		AFLAC	M1F02 INV# 752481 January billing f	101 - Five Star Checking			210 - Accounts Payable		625.26
Bill Pmt -Check	02/21/2024	30467		Alan Kropp & Associates	INV# 28877	101 - Five Star Checking			210 - Accounts Payable		5,900.00
Bill Pmt -Check	02/21/2024	30468		Amazon	A1297SCF5R73DC (for January 202	101 - Five Star Checking			210 - Accounts Payable		811.80
Bill Pmt -Check	02/21/2024	30469		Amit H. Nath	Meal reimbursement for CA POST S1	101 - Five Star Checking			210 - Accounts Payable		300.00
Bill Pmt -Check	02/21/2024	30470		AT&T CalNET 3	BAN 9391062077 Stmt 01/03/2024 -	101 - Five Star Checking			210 - Accounts Payable		926.12
Bill Pmt -Check	02/21/2024	30471		Axon Enterprise, Inc.	INV# INUS225777	101 - Five Star Checking			210 - Accounts Payable		9,313.42
Bill Pmt -Check	02/21/2024	30472		Barcodes LLC	Account# 602923	101 - Five Star Checking			210 - Accounts Payable		9,463.51
Bill Pmt -Check	02/21/2024	30473		Best Best & Krieger LLP	Professional services rendered throu	101 - Five Star Checking			210 - Accounts Payable		20,261.69
Bill Pmt -Check	02/21/2024	30474		Brad Harms	KPPCSD Financial Errors - BHarms f	101 - Five Star Checking			210 - Accounts Payable		5,063.17
Bill Pmt -Check	02/21/2024	30475		Break Point Investigations	Case# 2024-002	101 - Five Star Checking			210 - Accounts Payable		1,000.00
Bill Pmt -Check	02/21/2024	30476		C & J Cleaning Services	January 2024	101 - Five Star Checking			210 - Accounts Payable		1,150.00
Bill Pmt -Check	02/21/2024	30477		C. L. E. A.	February 2024 Billing	101 - Five Star Checking			210 - Accounts Payable		192.00
Bill Pmt -Check	02/21/2024	30478		Calibre Press	Invoice # 12976	101 - Five Star Checking			210 - Accounts Payable		295.00
Bill Pmt -Check	02/21/2024	30479		Capital One Public Funding	Loan# 101020267	101 - Five Star Checking			210 - Accounts Payable		252,463.00
Bill Pmt -Check	02/21/2024	30480		CC County Conservation & Developm	December 2023	101 - Five Star Checking			210 - Accounts Payable		2,710.49
Bill Pmt -Check	02/21/2024	30481		CCC - Sheriff - Forensic Services	INV# KPD-2312	101 - Five Star Checking			210 - Accounts Payable		1,000.00
Bill Pmt -Check	02/21/2024	30482		Comcast	8155 40 044 0278610	101 - Five Star Checking			210 - Accounts Payable		199.81
Bill Pmt -Check	02/21/2024	30483		Crossroads Software Inc		101 - Five Star Checking			210 - Accounts Payable		23,100.00
Bill Pmt -Check	02/21/2024	30484		Data Ticket Inc.	Invoices from November & December	101 - Five Star Checking			210 - Accounts Payable		119.96
Bill Pmt -Check	02/21/2024	30485		Delta Dental	05-0491200004	101 - Five Star Checking			210 - Accounts Payable		516.09
Bill Pmt -Check	02/21/2024	30486		Dunnigan Psychological	INV# 1470 Pre-Employment Psycholo	101 - Five Star Checking			210 - Accounts Payable		625.00
Bill Pmt -Check	02/21/2024	30487		EBMUD		101 - Five Star Checking			210 - Accounts Payable		416.65
Bill Pmt -Check	02/21/2024	30488		Eide Bailly LLP	Client # 263645	101 - Five Star Checking			210 - Accounts Payable		1,207.65
Bill Pmt -Check	02/21/2024	30489		Fernando Herrera	Services rendered in February 2024 f	101 - Five Star Checking			210 - Accounts Payable		14,780.00
Bill Pmt -Check	02/21/2024	30490		Flock Safety	INV 31416	101 - Five Star Checking			210 - Accounts Payable		17,750.00
Bill Pmt -Check	02/21/2024	30491		Ford Motor Credit Company LLC	Ford vehicle 2023	101 - Five Star Checking			210 - Accounts Payable		2,714.46
Bill Pmt -Check	02/21/2024	30492		Galls Incorporated	3524376	101 - Five Star Checking			210 - Accounts Payable		204.14
Bill Pmt -Check	02/21/2024	30493		Great America Financial Services	015-1439943-000	101 - Five Star Checking			210 - Accounts Payable		241.79
Bill Pmt -Check	02/21/2024	30494		Greg Harman	Coverage Period March 2024	101 - Five Star Checking			210 - Accounts Payable		349.40
Bill Pmt -Check	02/21/2024	30495		Kanchana Borisuthiratana	Travel reimbursement from 01/16/24	101 - Five Star Checking			210 - Accounts Payable		849.15
Bill Pmt -Check	02/21/2024	30496		Lampo Investigations - POLYGRAPH	Pre-employment Polygraph Exam	101 - Five Star Checking			210 - Accounts Payable		1,000.00
Bill Pmt -Check	02/21/2024	30497		LEHR	INV# S198689	101 - Five Star Checking			210 - Accounts Payable		2,221.69
Bill Pmt -Check	02/21/2024	30498		Lynelle Lewis	Mileage reimbursement from 12/14/2	101 - Five Star Checking			210 - Accounts Payable		205.73
Bill Pmt -Check	02/21/2024	30499		Major Alarm	150046003	101 - Five Star Checking			210 - Accounts Payable		69.00
Bill Pmt -Check	02/21/2024	30500		Mighetto Electric	INV# 4072	101 - Five Star Checking			210 - Accounts Payable		685.39
Bill Pmt -Check	02/21/2024	30501		Mobile Modular	R1031374	101 - Five Star Checking			210 - Accounts Payable		5,630.25
Bill Pmt -Check	02/21/2024	30502		Motorola Solutions, Inc.	Customer Acct# 1012641561	101 - Five Star Checking			210 - Accounts Payable		1,656.29
Bill Pmt -Check	02/21/2024	30503		Nextiva, Inc.	AC# 3994083 Contract# 2751865	101 - Five Star Checking			210 - Accounts Payable		750.35
Bill Pmt -Check	02/21/2024	30504		Nippon Life Insurance Company of A	GJ9600	101 - Five Star Checking			210 - Accounts Payable		156.00
Bill Pmt -Check	02/21/2024	30505		Olivero Plumbing Co.	INV 47143 - for work done in Novem	101 - Five Star Checking			210 - Accounts Payable		1,167.13
Bill Pmt -Check	02/21/2024	30506		PG&E		101 - Five Star Checking			210 - Accounts Payable		2,138.12
Bill Pmt -Check	02/21/2024	30507		Principal Life Insurance	1129864-10001, for February & Marc	101 - Five Star Checking			210 - Accounts Payable		225.60
Bill Pmt -Check	02/21/2024	30508		Ridgeline Municipal Strategies, LLC	Consulting services dated 01/11/202	101 - Five Star Checking			210 - Accounts Payable		1,125.00
Bill Pmt -Check	02/21/2024	30509		Ron DuPratt Ford	5 Invoices	101 - Five Star Checking			210 - Accounts Payable		911.14
Bill Pmt -Check	02/21/2024	30510		Rosa Ruiz	January 2024 reimbursement	101 - Five Star Checking			210 - Accounts Payable		23.07
Bill Pmt -Check	02/21/2024	30511		Rubiconn LLC	February 2024 Billing	101 - Five Star Checking			210 - Accounts Payable		4,482.00
Bill Pmt -Check	02/21/2024	30512		S.D.R.M.A.	Member# 6859	101 - Five Star Checking			210 - Accounts Payable		2,345.18
Bill Pmt -Check	02/21/2024	30513		Salsbury Industries	Cust# 192146	101 - Five Star Checking			210 - Accounts Payable		1,191.04
Bill Pmt -Check	02/21/2024	30514		Smile Business Products, Inc.	KP01 INV# 1174023	101 - Five Star Checking			210 - Accounts Payable		140.61
Bill Pmt -Check	02/21/2024	30515		SSD Alarm	Account # A000093 - Alarm services	101 - Five Star Checking			210 - Accounts Payable		1,087.05
Bill Pmt -Check	02/21/2024	30516		Stanislaus County Sheriff's Office	10555	101 - Five Star Checking			210 - Accounts Payable		2,538.00
Bill Pmt -Check	02/21/2024	30517		Sylvia Hacaj	Mileage reimbursement for Conferen	101 - Five Star Checking			210 - Accounts Payable		281.71
Bill Pmt -Check	02/21/2024	30518		T-Mobile USA, Inc.	Ref# 2024-0285	101 - Five Star Checking			210 - Accounts Payable		200.00
Bill Pmt -Check	02/21/2024	30519		TransUnion	813540	101 - Five Star Checking			210 - Accounts Payable		75.00
Bill Pmt -Check	02/21/2024	30520		UBS	27250	101 - Five Star Checking			210 - Accounts Payable		109.80
Bill Pmt -Check	02/21/2024	30521		US Bank CCard	4866 9145 5552 5747	101 - Five Star Checking			210 - Accounts Payable		9,627.94
Bill Pmt -Check	02/21/2024	30522		USBancorp	Cust# 1783852	101 - Five Star Checking			210 - Accounts Payable		4,609.59
Bill Pmt -Check	02/21/2024	30523		Verizon Wireless	772287401-00001	101 - Five Star Checking			210 - Accounts Payable		1,443.71
Bill Pmt -Check	02/21/2024	30524		Vijayram Thota	Training 1/1/24-1/5/24	101 - Five Star Checking			210 - Accounts Payable		420.60
Bill Pmt -Check	02/21/2024	30525		Vision Service Plan	00102808	101 - Five Star Checking			210 - Accounts Payable		129.24
Bill Pmt -Check	02/21/2024	30526		Wex Bank - Chevron	0496-00-526644-0	101 - Five Star Checking			210 - Accounts Payable		1,329.45
Bill Pmt -Check	02/21/2024	30527		Wex Bank - Exxon	369-677-649-5	101 - Five Star Checking			210 - Accounts Payable		2,400.45

Total Paid Amount: 425,600.69

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

March 06, 2024

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

KENSINGTON POLICE PROTECTION AND
COMMUNITY SERVICES DISTRICT
INTERIM GENERAL MANAGER/TREASURER
10940 SAN PABLO AVENUE
EL CERRITO, CA 94530

Tran Type Definitions

4

Account Number: [REDACTED]

February 2024 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	73,652.90
Total Withdrawal:	0.00	Ending Balance:	73,652.90



Summary Statement

February 29, 2024

Page 1 of 4

Investor ID: [REDACTED]

0000123-0000489 PDF 623465

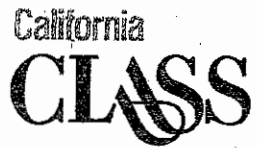
Kensington Police Protection and Community Services District
10940 San Pablo Avenue
El Cerrito, CA 94530

California CLASS

California CLASS

Average Monthly Yield: 5.4395%

Table with 9 columns: Account, Beginning Balance, Contributions, Withdrawals, Income Earned, Income Earned YTD, Average Daily Balance, Month End Balance. Rows include KCC Capital, KPPCSD, and a TOTAL row.



Account Statement

February 29, 2024

Page 2 of 4

Account Number: CA-01-0136-0001

KCC Capital

Account Summary

Average Monthly Yield: 5.4395%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	30,185.40	0.00	0.00	130.10	270.02	30,189.89	30,315.50

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
02/01/2024	Beginning Balance			30,185.40	
02/29/2024	Income Dividend Reinvestment	130.10			
02/29/2024	Ending Balance			30,315.50	



Account Statement

February 29, 2024

Page 3 of 4

Account Number: [REDACTED]

KPPCSD

Account Summary

Average Monthly Yield: 5.4395%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,509,269.98	0.00	0.00	6,504.95	13,500.78	1,509,494.29	1,515,774.93

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
02/01/2024	Beginning Balance			1,509,269.98	
02/29/2024	Income Dividend Reinvestment	6,504.95			
02/29/2024	Ending Balance			1,515,774.93	



California CLASS

California CLASS		
Date	Dividend Rate	Daily Yield
02/01/2024	0.000148976	5.4510%
02/02/2024	0.000446835	5.4514%
02/03/2024	0.000000000	5.4514%
02/04/2024	0.000000000	5.4514%
02/05/2024	0.000148944	5.4514%
02/06/2024	0.000148843	5.4476%
02/07/2024	0.000148742	5.4439%
02/08/2024	0.000148606	5.4390%
02/09/2024	0.000446043	5.4417%
02/10/2024	0.000000000	5.4417%
02/11/2024	0.000000000	5.4417%
02/12/2024	0.000148672	5.4414%
02/13/2024	0.000148685	5.4419%
02/14/2024	0.000148484	5.4345%
02/15/2024	0.000148334	5.4290%
02/16/2024	0.000594416	5.4389%
02/17/2024	0.000000000	5.4389%
02/18/2024	0.000000000	5.4389%
02/19/2024	0.000000000	5.4389%
02/20/2024	0.000148465	5.4338%
02/21/2024	0.000148439	5.4329%
02/22/2024	0.000148458	5.4336%
02/23/2024	0.000444978	5.4287%
02/24/2024	0.000000000	5.4287%
02/25/2024	0.000000000	5.4287%
02/26/2024	0.000148458	5.4336%
02/27/2024	0.000148489	5.4347%
02/28/2024	0.000148564	5.4374%
02/29/2024	0.000148566	5.4375%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.