

CODE	CLASSIFICATION	2005/2006	2005/2006	2005/2006	PERCENT	2006/2007	BUDGET
		BUDGET	EXPENDITURES Jun06	BALANCE	SPENT	BUDGET	DIFFERENCES
POLICE SALARIES AND BENEFITS							
502	Salary - Police	\$777,235	\$730,524	\$46,711	93.99%	\$720,229	(\$57,006)
504	Vacation/Sick Leave Compensation	\$14,626	\$14,051	\$575	96.07%	\$17,419	\$2,793
506	Overtime	\$20,000	\$24,229	(\$4,229)	121.14%	\$30,000	\$10,000
508	Salary/Non-Sworn	\$36,753	\$34,930	\$1,823	95.04%	\$32,136	(\$4,617)
516	Uniform Allowance	\$8,500	\$6,243	\$2,257	73.45%	\$8,500	\$0
518	Safety Equipment	\$2,500	\$756	\$1,744	30.23%	\$4,244	\$1,744
521	Medical Insurance	\$173,395	\$174,712	(\$1,317)	100.76%	\$219,291	\$45,896
522	Disab. & Life Insurance	\$10,089	\$7,841	\$2,248	77.72%	\$10,912	\$823
523	Medicare 1.45% (District)	\$11,929	\$11,664	\$265	97.78%	\$11,806	(\$123)
524	Social Security(7.65%) /Secretary	\$2,812	\$1,766	\$1,046	62.82%	\$2,458	(\$354)
527	P.E.R.S. - District	\$242,802	\$227,230	\$15,572	93.59%	\$250,555	\$7,753
528	P.E.R.S. - Officers Portion	\$70,671	\$66,115	\$4,556	93.55%	\$72,742	\$2,071
530	Workers Compensation	\$46,462	\$51,705	(\$5,243)	111.29%	\$64,331	\$17,869
540	Industrial Disabiity Payments	\$0	\$0	\$0	0.00%	\$31,692	\$31,692
SUB-TOTAL		\$1,417,774	\$1,351,765	\$66,009	95.34%	\$1,476,315	\$58,541
POLICE EXPENSES							
552	Expendable Police Supplies	\$3,895	\$3,541	\$354	90.92%	\$3,895	\$0
553	Range/Ammunition	\$1,000	\$702	\$298	70.17%	\$1,000	\$0
555	CALEA	\$500	\$500	\$0	100.00%	\$0	(\$500)
560	Crossing Guard	\$0	\$0	\$0	0.00%	\$8,688	\$8,688
562	Vehicle Operation	\$0	\$0	\$0	0.00%	\$31,000	\$31,000
564	Communications	\$27,117	\$35,833	(\$8,716)	132.14%	\$67,889	\$40,772
566	Radio Maintenance	\$0	\$0	\$0	0.00%	\$0	\$0
568	Prisoner/Case Expenses/Bookings	\$7,512	\$5,384	\$2,128	71.68%	\$4,962	(\$2,550)
570	Training	\$12,000	\$13,445	(\$1,445)	112.04%	\$12,000	\$0
572	Recruiting	\$850	\$5,805	(\$4,955)	682.90%	\$38,800	\$37,950
574	Reserve Officers	\$2,000	\$777	\$1,223	38.87%	\$2,000	\$0
576	Misc. Dues, Meals.Travel	\$3,030	\$3,465	(\$435)	114.36%	\$3,275	\$245
580	Utilities - Police	\$5,700	\$6,841	(\$1,141)	120.01%	\$6,636	\$936
581	Bldg. Repair/Maintenance	\$1,000	\$4,558	(\$3,558)	455.83%	\$1,000	\$0
582	Office Supplies	\$5,000	\$4,794	\$206	95.87%	\$6,400	\$1,400
586	Machine Maintenance	\$500	\$288	\$212	57.60%	\$500	\$0
588	Telephones	\$7,546	\$6,650	\$896	88.12%	\$10,301	\$2,755
590	Housekeeping	\$3,700	\$4,348	(\$648)	117.51%	\$4,800	\$1,100
592	Publications	\$1,500	\$951	\$549	63.38%	\$1,500	\$0
594	Comm. Policing	\$0	\$0	\$0	0.00%	\$4,250	\$4,250
596	CAL-ID/WEST-NET	\$0	\$0	\$0	0.00%	\$15,979	\$15,979
598	COPS Special Fund	\$101,300	\$108,636	(\$7,336)	107.24%	\$155,431	\$54,131
SUB-TOTAL		\$184,150	\$206,517	(\$22,367)	112.15%	\$380,306	\$196,156
RECREATION SALARIES AND BENEFITS							
601	Park and Rec. Admin.	\$12,251	\$14,544	(\$2,293)	118.72%	\$10,712	(\$1,539)
602	Custodian	\$21,321	\$17,816	\$3,505	83.56%	\$21,321	(\$0)
604	Gardener	\$0	\$0	\$0	0.00%	\$0	\$0
606	Casual Labor	\$1,000	\$700	\$300	70.00%	\$1,000	\$0
623	Social Security (7.65%) /District	\$2,427	\$3,490	(\$1,063)	143.78%	\$820	(\$1,607)
630	Workers Compensation	\$1,450	\$1,581	(\$131)	109.03%	\$0	(\$1,450)
SUB-TOTAL		\$38,449	\$38,131	\$318	99.17%	\$33,853	(\$4,596)
RECREATION EXPENSES							
640	Community Center Expenses						
642	Community Center Utilities	\$3,673	\$3,464	\$209	94.31%	\$4,561	\$888
643	Janitorial Supplies	\$2,090	\$1,264	\$826	60.46%	\$1,450	(\$640)
646	Community Center Repairs	\$2,916	\$921	\$1,995	31.60%	\$2,916	\$0
650	Building E Expenses						
656	Building E Repairs	\$500	\$0	\$500	0.00%	\$500	\$0
658	Building E Misc	\$0	\$0	\$0	0.00%	\$0	\$0
660	Annex Expenses						
662	Annex - Utilities	\$372	\$573	(\$201)	153.94%	\$1,272	\$900
666	Annex Repairs	\$1,000	\$16,197	(\$15,197)	1619.68%	\$2,000	\$1,000
668	Annex - Misc. Exp	\$500	\$78	\$422	15.56%	\$500	\$0
670	Gardening Supplies	\$1,500	\$2,315	(\$815)	154.33%	\$1,500	\$0
672	Park O&M	\$33,313	\$35,041	(\$1,728)	105.19%	\$38,934	\$5,621
674	Park Construction Expense	\$650	\$650	\$0	100.00%	\$650	\$0
678	Misc. Park/Rec Expense	\$750	\$2,883	(\$2,133)	384.34%	\$1,750	\$1,000
SUB-TOTAL		\$47,264	\$63,385	(\$16,121)	134.11%	\$56,033	\$8,769

CODE	CLASSIFICATION	2005/2006	2005/2006	2005/2006	PERCENT	2006/2007	BUDGET
		BUDGET	EXPENDITURES Jun06	BALANCE	SPENT	BUDGET	DIFFERENCES
DISTRICT EXPENSES							
810	Computer	\$10,412	\$11,946	(\$1,534)	114.73%	\$17,912	\$7,500
820	Canon Copier Contract	\$0	\$0	\$0	0.00%	\$3,720	\$3,720
830	Legal	\$7,500	\$7,145	\$355	95.27%	\$127,500	\$120,000
835	Consultant/Interim Chef	\$0	\$0	\$0	0.00%	\$0	\$0
840	Accounting	\$14,900	\$15,224	(\$324)	102.18%	\$14,900	\$0
850	Insurance	\$25,000	\$24,173	\$827	96.69%	\$25,000	\$0
860	Election	\$4,000	\$0	\$4,000	0.00%	\$4,000	\$0
865	MCI Fund/KFD Maintenance	\$4,715	\$4,715	\$0	100.00%	\$4,715	\$0
870	County Expenditures	\$16,497	\$17,898	(\$1,401)	108.49%	\$18,497	\$2,000
880	KCC/EPC	\$0	\$0	\$0	0.00%	\$0	\$0
890	Waste/Recycle Expenses	\$9,900	\$8,836	\$1,064	89.25%	\$5,500	(\$4,400)
898	Miscellaneous Expenses	\$12,363	\$12,726	(\$363)	102.93%	\$17,363	\$5,000
	SUB-TOTAL	\$105,287	\$102,662	\$2,625	97.51%	\$239,107	\$133,820
	Operating Expense TOTAL	\$1,792,924	\$1,762,460	\$30,464	98.30%	\$2,185,614	\$392,690
CAPITAL OUTLAY							
961	Police Bldg. Improvements	\$12,700	\$12,700	\$0	100.00%	\$12,700	\$0
962	Patrol Cars	\$26,500	\$26,305	\$195	99.26%	\$0	(\$26,500)
963	Patrol Car Accessories	\$0	\$0	\$0	0.00%	\$0	\$0
965	Weapons	\$0	\$0	\$0	0.00%	\$0	\$0
967	Station Equipment	\$1,000	\$0	\$1,000	0.00%	\$1,000	\$0
968	Office Furn. & Equip.	\$500	\$0	\$500	0.00%	\$500	\$0
969	Computer Equipment	\$500	\$0	\$500	0.00%	\$5,500	\$5,000
971	Park Land	\$0	\$0	\$0	0.00%	\$0	\$0
972	Park Bldgs. Improvements	\$0	\$0	\$0	0.00%	\$0	\$0
973	Park Construct. Fund	\$275,000	\$332,281	(\$57,281)	120.83%	\$0	(\$275,000)
974	Other Park Improvements	\$0	\$1,317	(\$1,317)	0.00%	\$0	\$0
978	Park/Rec. Furniture & Equipment	\$1,500	\$0	\$1,500	0.00%	\$1,500	\$0
	Capital Outlay SUB-TOTAL	\$317,700	\$372,604	(\$54,904)	117.28%	\$21,200	(\$296,500)
	BUDGET GRAND TOTAL	\$2,110,624	\$2,135,064	(\$24,440)	101.16%	\$2,206,814	\$96,190

Budget for ten officers

Comparison of Estimated Revenues - 2005/2006 & 2006/2007

Account #	Account Name	2005/2006	2005/2006	2005/2006	2006/2007	2006/2007	Estimated
Bank		Beginning	Estimated	Actual	Beginning	Estimated	Revenue
		Balances	Revenue	Revenue	Balances	Revenue	Differences
325500	Police & Recreation						
(County)	Beginning Fund Balance	\$1,303,966			\$1,003,470		
	Property Taxes		\$961,364	\$1,016,389		\$1,067,208	\$50,819
	Special Assessments		\$679,560	\$679,560		\$679,560	\$0
	Misc.Park/Encroachment/Grant		\$198,000	\$154,000		\$0	(\$154,000)
	Interest Income						\$0
	Misc. Tax Income(H/O Relief)		\$13,000	\$13,000		\$13,000	\$0
	Revenue Total		\$1,851,924	\$1,862,949		\$1,759,768	(\$92,156)
	Available Funds Total		\$3,155,890	\$3,166,915		\$2,763,238	
325600	Capital						
(County)	Beginning Fund Balance	\$110,666			\$113,871		
	Interest Income		\$1,500	\$3,219		\$3,500	\$281
	Revenue Total		\$1,500	\$3,219		\$3,500	\$2,000
	Available Funds Total		\$112,166	\$113,885		\$117,371	
325700	Park Operations & Maintenance						
(County)	Beginning Fund Balance	\$883			\$0		
	Special Assessments		\$27,145	\$27,145		\$27,909	\$764
	Revenue Total		\$27,145	\$27,145		\$27,909	\$764
	Available Funds Total		\$28,028	\$28,028		\$27,909	
3920666	Mechanics Plus						
(Mech)	Beginning Fund Balance	\$332,241			\$410,000		
	Rents/(annex/C.Center)		\$31,175	\$26,265		\$9,100	(\$17,165)
	Charges for Services		\$53,721	\$21,297		\$20,100	(\$1,197)
	Misc. District		\$0	\$0		\$0	\$0
	Grant		\$0	\$0		\$0	\$0
	Other Revenue(Interest)		\$1,600	\$2,191		\$2,000	(\$191)
	Revenue Total		\$86,496	\$49,753		\$31,200	(\$55,296)
	Available Funds Total		\$418,737	\$381,994		\$441,200	
4 CD's	Mechanics Plus Investments						
(Mech)	Beginning Fund Balance	\$215,296			\$223,366		\$0
	Interest		\$8,100	\$8,070		\$8,100	\$30
	Revenue Total		\$8,100	\$8,070		\$8,100	\$0

Comparison of Estimated Revenues - 2005/2006 & 2006/2007						
Account #	Account Name	2005/2006	2005/2006	2005/2006	2006/2007	
Bank		Beginning	Estimated	Actual	Beginning	
		Balances	Revenue	Revenue	Balances	
	Available Funds Total		\$223,396	\$223,366		
15913899	Park Special Construction Fund					
(Mech)	Beginning Fund Balance	\$32,199			\$22,660	
	Public Contributions		\$2,500	\$10,833		
	Misc.Park/Encroachment/Grant		\$0	\$0		
	Interest		\$60	\$108		
	Revenue Total		\$2,560	\$10,833		
	Available Funds Total		\$34,759	\$43,032		
153027088	COPS Grant Investment					
(Mech)	Beginning Fund Balance	\$0			\$0	
	Interest		\$1,300	\$1,400		
	State Grant (part)		\$100,000	\$100,000		
	Revenue Total	\$0	\$101,300	\$101,400	\$0	
	Available Funds Total		\$101,300	\$101,400		
15913945	Bay View					
(Mech)	Beginning Fund Balance	\$86,927			\$107,977	
	Bay View		\$20,000	\$20,516		
	Interest		\$400	\$527		
	Revenue Total		\$20,400	\$20,516		
	Available Funds Total		\$107,327	\$107,443		
	Beginning Balances Total	\$2,082,178			\$1,881,314	

Fiscal year July, 2006 thru June 2007														
No Changes Made Yet	#325500		#325600	#325700	#469400	#3920666	#15913899	#153027088	Four CD's	#15913945	As of 6/30/07	District	Rec	Park
	County Fund		County Fund	County Fund	County Fund	Mechanics	Mechanics	Mechanics	Mechanics	Mechanics				
	General		Capital	Lands./O&M	Park Const.	Plus	Special Park	COPS	Plus	Bay View				
	Police	Recreation						Investment	Investment		Combined			
Budgeted Revenues:														
Property Taxes	\$1,067,208										\$1,067,208			
Special Assessments	\$679,560			\$27,909							\$707,469	\$679,560		\$27,909
Other - Grant Revenue								\$100,000			\$100,000			
Interest Income			\$3,500			\$2,000	\$60	\$1,500	\$8,100	\$600	\$15,760	\$15,700	\$60	
Rents & Fees(Annex/C Center)						\$9,100					\$9,100		\$9,100	
Charges for Services						\$20,100					\$20,100	\$20,100		
Bay View										\$20,000	\$20,000			
Other Revenue/Estimated Park	\$13,000		\$0			\$0	\$2,500				\$15,500	\$13,000		\$2,500
Total Revenues	\$1,759,768		\$3,500	\$27,909	\$0	\$31,200	\$2,560	\$101,500	\$8,100	\$20,600	\$1,955,137	\$728,360	\$9,160	\$30,409
Budgeted Expenditures:														
Salaries	\$782,365	\$33,033									\$815,398			
Employee Benefits	\$676,531	\$820									\$677,351			
Compensated Absences	\$17,419										\$17,419			
Police	\$380,306										\$380,306			
Recreation		\$17,099									\$17,099			
Administrative	\$233,607									\$5,500	\$239,107			
Capital Outlays	\$19,700	\$1,500									\$21,200			
Park Maintenance				\$38,934							\$38,934			
Park Construction							\$0				\$0			
Professional Services											\$0			
Miscellaneous											\$0			
Total Expenditures	\$2,109,928	\$52,452	\$0	\$38,934	\$0	\$0	\$0	\$0	\$0	\$5,500	\$2,206,814			
Excess of Revenue over Expense	(\$350,160)	(\$52,452)	\$3,500	(\$11,025)	\$0	\$31,200	\$2,560	\$101,500	\$8,100	\$15,100	(\$251,676)			
Fund Carryovers 2005/2006	\$1,003,470	\$0	\$113,871	\$0	\$0	\$410,000	\$22,660	\$0	\$223,366	\$107,977	\$1,881,344			
Transfers:														
From					\$0	\$0					\$0			
To	\$0		\$0				\$0				\$0			
Future Allowances:														
Allowance for Req'd Contingencies											\$220,681			
Allowance for Est'd Vacation Liab											\$53,000			
Allowance for Notes Payable											\$131,530			
Allowance for Capital Assets											\$100,000			
Allowance for Bldg Replacement											\$225,000			
Total Reserves											\$730,211			
Available Funds Net of Reserves											\$899,456			
Estimated Fund Carryovers	\$653,310	(\$52,452)	\$117,371	(\$11,025)	\$0	\$441,200	\$25,220	\$101,500	\$231,466	\$123,077	\$1,629,668			

FISCAL YEAR 2006/2007		
CODE 502	CLASSIFICATION:	Salary - Police
	2005/2006 Budget	\$777,235
10 Officers		
	Cumulative as of	\$730,523.52
ITEM		AMOUNT
		\$781,129
Sergeant's Longevity Pay	1 x 1100	\$1,100
Chief's Longevity Pay	1 x 2000	\$2,000
Remainder of Chief Salary to 598		-54,000
Move to 572	as of Brd Mtg 05/10/07	-10,000
\$57,006	Total	\$720,229

FISCAL YEAR 2006/2007		
CODE 504	CLASSIFICATION:	Vacation/Sick Leave Compensation
	2005/2006 Budget	\$14,626
	Cumulative as of	\$14,050.64
ITEM		AMOUNT
Compensation Time Cash-Out	4 Officers x 120 hrs.	\$17,419
	Avg. 36.29 x 480 hrs.	
\$2,793	Total	\$17,419

FISCAL YEAR 2006/2007		
CODE 506	CLASSIFICATION:	Overtime
	2005/2006 Budget	\$20,000
	Cumulative as of	\$24,228.96
ITEM		AMOUNT
Overtime For:	Cover Training	\$30,000
	Court Time	
	Sick/Vacation Coverage	
	Case Coverage	
\$10,000	Total	\$30,000

FISCAL YEAR 2006/2007		
CODE 508	CLASSIFICATION:	Salary/Non-Sworn
	2005/2006 Budget	\$36,753
	Cumulative as of	\$34,929.88
ITEM		AMOUNT
\$20.60 Per Hour	\$20.60	
8 hours/five days per week	1560 hours	\$32,136
\$4,617	TOTAL	\$32,136

FISCAL YEAR 2006/2007	0	
CODE 521	CLASSIFICATION:	Medical Insurance Vision, Dental
	2005/2006 Budget	\$173,395
10 Officers		
	Cumulative as of	\$174,711.98
ITEM		AMOUNT
Vision Care	\$23.73 x 18 employees x 12 (2Yr.Rate: 03-04 04/05)	\$5,126
Delta Dental	\$46.29 x 4 employees x 12	\$2,222
	\$89.45 x 10 employees x 12	\$10,734
	\$145.68 x 6 employees x 12	\$10,489
	(2 Yr. Rate: 03/04 04/05)	
P.E.R.S. Medical	Officers 10 @ \$849.62 x 12	\$101,954
	Retirees 10 @ \$653.41 x 12	\$78,409
P.E.R.S Admin. Cost	0.425% of \$144,210	\$613
Admin. Secretary Medical	\$812 x 12	\$9,744
\$45,896		\$219,291

FISCAL YEAR 2006/2007	0		
CODE 522	CLASSIFICATION: Disab. & Life Insurance		
	2005/2006 Budget	\$10,089	
	Cumulative as of	\$7,840.73	
ITEM		AMOUNT	
LTD Insurance	\$68.57x11 employees x 12	\$9,051	
Life Insurance (\$100,000)		\$1,861	
\$823	TOTAL	\$10,912	

FISCAL YEAR 2006/2007		0
CODE 524	CLASSIFICATION:	Security(7.65%)/Secretary
	2005/2006 Budget	\$2,812
	Cumulative as of	\$1,766.36
ITEM		AMOUNT
Social Security/Medicare (District Matching Portion)	Non-swrn salaries x 7.65%	\$2,458
\$354	TOTAL	\$2,458

		0
		P.E.R.S.
CODE 527	CLASSIFICATION:	P.E.R.S. - District
	2005/2006 Budget	\$242,802
10 Officers		
	Cumulative as of	\$227,230.42
ITEM		AMOUNT
\$720,229	+8000 x 31% = \$246,551	\$250,555
Base: \$729,660 x 31%	\$226,195	
Holiday: \$32,493 x 31%	\$10,073	
Incentive: \$34,988 x 31%	\$10,846	
Longevity: \$3100 x 31%	\$961	
Uniform: \$8000 x 31%	\$2,480	
	\$250,555	
\$7,753	TOTAL	\$250,555

FISCAL YEAR 2006/2007		0
		P.E.R.S.
CODE 528	CLASSIFICATION:	P.E.R.S. - Officers Portion
	2005/2006 Budget	\$70,671
10 Officers		
	Cumulative as of	\$66,114.87
ITEM		AMOUNT
\$720,229	Plus uniform allowance	\$72,742
Base: \$729,660. x 9%	\$65,670	
Holiday: \$32,493 x 9%	\$2,924	
Incentive: \$34,988 x 9%	\$3,149	
Longevity \$3100 x 9%	\$279.00	
Uniform: \$8000 x 9%	\$720	
	\$72,742	
\$2,071	TOTAL	\$72,742

FISCAL YEAR 2006/2007	0		
CODE 530	CLASSIFICATION:	Workers Compensation	
		(P.D./Secretary)	
10 Officers	2005/2006 Budget	\$46,462	
	Cumulative as of	\$51,705.39	
ITEM		AMOUNT	
Officer Salaries	\$784229 x 11.39	\$89,323.00	
Non-Sworn	\$42,848 x 1.15	\$493.00	
District Board	5 x 20.60	\$103	
Reserve Officers	3 x \$421.90	\$1,266	
	83% Exper. Modification	(\$15,501)	
	15% Discount	(\$11,353)	
\$17,869	TOTAL	\$64,331	

FISCAL YEAR 2006/2007	0		
CODE 540	CLASSIFICATION:	Industrial Disabiity Payments	
	2005/2006 Budget	\$0	
	Cumulative as of		
ITEM		AMOUNT	
Payments to B. Garfield	5282 x 6	\$31,692	
	as of Brd Mtg 01/18/07		
\$31,692	TOTAL	\$31,692	

FISCAL YEAR 2006/2007	0		
CODE 552	CLASSIFICATION:	Expendable Police Supplies	
	2005/2006 Budget	\$3,895	
	Cumulative as of	\$3,541.37	
ITEM		AMOUNT	
SUPPLIES FOR I.D. FUNCTION		\$1,445	
INCLUDES: PENS, GLOVES, BAGS, FILM, BRUSHES, ETC.			
Dept. Manual update		\$1,950	
Miscellaneous		\$500	
\$0	TOTAL	\$3,895	

FISCAL YEAR 2006/2007	0		
CODE 553	CLASSIFICATION:	Range/Ammunition	
		Supplies	
	2005/2006 Budget	\$1,000	
	Cumulative as of	\$701.70	
ITEM		AMOUNT	
RANGE/AMMUNITION SUPPLIES:			
INCLUDES: AMMUNITION,			
TARGETS, WEAPONS, REPAIR,			
MAINTENANCE, CLEANING			
SUPPLIES		\$1,000	
\$0	TOTAL	\$1,000	

FISCAL YEAR 2006/2007	0		
CODE 555	CLASSIFICATION:	CALEA	
	2005/2006 Budget	\$500	
	Cumulative as of	\$500.00	
ITEM		AMOUNT	
Commission on Accreditation for Law Enforcement Agencies		\$0	
Preliminary Budget had \$5000			
Board elected to eliminate CALEA program.			
\$500	TOTAL	\$0	

FISCAL YEAR 2006/2007	0		
CODE 560	CLASSIFICATION:	Crossing Guard	
	2005/2006 Budget	\$0	
	Cumulative as of	\$0.00	
ITEM		AMOUNT	
Crossing Guard		\$8,688	
Moved to COPS Fund	original budget	(\$8,688)	
Returned from COPS	as of Brd Mtg 10/19/06	\$8,688	
\$8,688	TOTAL	\$8,688	

FISCAL YEAR 2006/2007	0	
CODE 562	CLASSIFICATION:	Vehicle Operation
	2005/2006 Budget	\$0
	Cumulative as of	\$0.00
ITEM		AMOUNT
Gasoline - Patrol Cars	Est. 6500 gallons @ \$4.00	\$26,000
Moved to COPS	original budget	(\$26,000)
Returned from COPS	as of Brd Mtg 10/19/06	\$26,000
Vehicle Maintenance:	as of Brd Mtg 08/02/06	\$5,000
Includes all servicing and equipment		
\$31,000	TOTAL	\$31,000

FISCAL YEAR 2006/2007		0
CODE 566	CLASSIFICATION:	Radio Maintenance
	2005/2006 Budget	\$0
	Cumulative as of	\$0.00
ITEM		AMOUNT
County repair, etc.		\$0
Mobile/Portable Radios & MDT's		
MAINTENANCE CONTRACT WITH		
DAY WIRELESS SYSTEMS		
\$0	TOTAL	\$0

FISCAL YEAR 2006/2007		0
CODE 568	CLASSIFICATION:	Prisoner/Case Expenses/Bookings
	2005/2006 Budget	\$7,512
	Cumulative as of	\$5,384.25
ITEM		AMOUNT
County Booking Fee		\$0
Crime Lab:		\$4,326
Drug Testing		
Alcohol Testing		
Fingerprint Comparisons		
Childrens Interview Center		
Evidence Room Monitored Alarm		\$636
\$2,550	TOTAL	\$4,962

FISCAL YEAR 2006/2007	0	
CODE 570	CLASSIFICATION:	Training
	2005/2006 Budget	\$12,000
	Cumulative as of	\$13,445.37
ITEM		AMOUNT
INCLUDES:		
ALL ASPECTS OF OFFICER		
TRAINING		\$7,000
SCHOOL, TUITION, BOOKS, ETC	\$500 PER OFFICER	\$5,000
\$0	TOTAL	\$12,000

FISCAL YEAR 2006/2007	0	
CODE 572	CLASSIFICATION: Recruiting	
	2005/2006 Budget	\$850
	Cumulative as of	\$5,804.69
ITEM		AMOUNT
Medical	2 @ \$500	\$1,000
Psychological Assessment	2 @ \$400	\$800
Polygraph	2 @ \$200	\$400
Background Investigation	2 @ \$800	\$1,600
Chief of Police	as of Brd Mtg 09/21/06	\$25,000
Move from 502	as of Brd Mtg 05/10/07	\$10,000
\$37,950	TOTAL	\$38,800

FISCAL YEAR 2006/2007	0	
CODE 576	CLASSIFICATION:	Misc. Dues, Meals.Travel
	2005/2006 Budget	\$3,030
	Cumulative as of	\$3,464.97
ITEM		AMOUNT
INCLUDES: Chief's meetings, CPOA dues, PORAC General Membership, etc.		
CCC Chief's Association		\$650
PORAC/\$15.75x10x4		\$630
CPOA/\$55.00x9=\$495/\$150 Chief		\$645
Cal Chiefs \$200		\$200
Miscellaneous		\$1,000
IACP		\$150
		\$0
\$245	TOTAL	\$3,275

FISCAL YEAR 2006/2007	0	
CODE 586	CLASSIFICATION: Machine Maintenance	
	2005/2006 Budget	\$500
	Cumulative as of	\$288.02
ITEM		AMOUNT
Misc. Repairs		\$500
\$0	TOTAL	\$500

FISCAL YEAR 2006/2007		0
CODE 590	CLASSIFICATION:	Housekeeping
	2005/2006 Budget	\$3,700
	Cumulative as of	\$4,347.76
ITEM		AMOUNT
INCLUDES:		
Toilet paper, paper towels, Soaps, light bulbs, cleaning supplies, rug cleaning (\$250), trash bags and coffee, sugar, creamer	Estimated Total	\$1,800
Custodial Service	\$200 x 12	\$2,400
Drinking Water	Avg. \$50 x 12	\$600
\$1,100	TOTAL	\$4,800

FISCAL YEAR 2006/2007	0	
CODE 592	CLASSIFICATION: Publications	
	2005/2006 Budget	\$1,500
	Cumulative as of	\$950.75
ITEM		AMOUNT
INCLUDES: Deering updates, Penal Codes, magazines, etc.		
	Estimated Total	\$1,500
\$0	TOTAL	\$1,500

FISCAL YEAR 2006/2007	0	
CODE 594	CLASSIFICATION:	Comm. Policing
	2005/2006 Budget	\$0
	Cumulative as of	\$0.00
ITEM		AMOUNT
Senior Program		\$500
Moved to COPS	original budget	(\$500)
Returned from COPS	as of Brd Mtg 10/19/06	\$500
Schools/etc.		\$250
Moved to COPS	original budget	(\$250)
Returned from COPS	as of Brd Mtg 10/19/06	\$250
Crime Prevention		\$500
Moved to COPS	original budget	(\$500)
Returned from COPS	as of Brd Mtg 10/19/06	\$500
Website		\$3,000
\$4,250	Total	\$4,250

FISCAL YEAR 2006/2007		0
CODE 596	CLASSIFICATION:	CAL-ID/WEST-NET
	2005/2006 Budget	\$0
	Cumulative as of	\$0.00
ITEM		AMOUNT
CAL-ID expenses		\$3,979
Moved to COPS	original budget	(\$3,979)
Returned from COPS	as of Brd Mtg 10/19/06	\$3,979
WEST-NET expenses	\$8000 to COPS 598	\$12,000
Moved to COPS	original budget	(\$9,400)
Returned from COPS	as of Brd Mtg 10/19/06	\$9,400
\$15,979	TOTAL	\$15,979

FISCAL YEAR 2006/2007	0		
CODE 598	CLASSIFICATION:	COPS Special Fund	
	2005/2006 Budget	\$101,300	
	Cumulative as of	\$108,636.14	
ITEM		AMOUNT	From acct
COPS Special Fund		\$0	
Crossing Guard	original budget	\$8,688	560
Return to 560	as of Brd Mtg 10/19/06	(\$8,688)	
Imagener 330s NQJ45065	original budget	\$3,720	820
Return to 820	as of Brd Mtg 10/19/06	(\$3,720)	
Teleminster Update	original budget	\$2,500	810
Return to 810	as of Brd Mtg 10/19/06	(\$2,500)	
Cal ID	original budget	\$3,979	596
Return to 596	as of Brd Mtg 10/19/06	(\$3,979)	
Communications-61% Contract	original budget	\$43,139	564
Return to 564	as of Brd Mtg 10/19/06	(\$43,139)	
Vehicle Operations	original budget	\$26,000	562
Return to 562	as of Brd Mtg 10/19/06	(\$26,000)	
West Net	original budget	\$9,400	596
Return to 596	as of Brd Mtg 10/19/06	(\$9,400)	
Cellular Phone (8)	original budget	\$2,755	588
Return to 588	as of Brd Mtg 10/19/06	(\$2,755)	
Community Policing	original budget	\$1,250	594
Return to 594	as of Brd Mtg 10/19/06	(\$1,250)	
Interim Chief/Gen Mgr	as of Brd Mtg 10/19/06	\$101,431	835
Chief Gafield salary from 502	as of Brd Mtg 01/18/07	\$54,000	
Brown - Please make your breakdown equal COPS plus expected interest income. 04/05 we got \$1,217. 05/06 we got \$1,444. We are going to use \$1,431 in the Revenue sheet. For now, make your detail equal \$101,431.00			
\$54,131	TOTAL	\$155,431	

FISCAL YEAR 2006/2007	0		
CODE 601	CLASSIFICATION:	Park and Rec. Admin.	
	2005/2006 Budget	\$12,251	
	Cumulative as of	\$14,544.17	
ITEM		AMOUNT	
P. & R. Admin. Salary	\$20.60 x 520 hours	\$10,712	
\$1,539	TOTAL	\$10,712	

FISCAL YEAR 2006/2007	0	
CODE 606	CLASSIFICATION:	Casual Labor
	2005/2006 Budget	\$1,000
	Cumulative as of	\$700.00
ITEM		AMOUNT
603/ Casual Labor		\$1,000
\$0 TOTAL		\$1,000

FISCAL YEAR 2006/2007		0
CODE 623	CLASSIFICATION:	Social Security (7.65%) /District
	2005/2006 Budget	\$2,427
	Cumulative as of	\$3,489.50
ITEM		AMOUNT
P&R Admin. \$10,721 x 7.65%		\$820
Custodian = \$21,321 x 7.65%		\$0
		\$0
\$1,607	TOTAL	\$820

FISCAL YEAR 2006/2007	0		
CODE 630	CLASSIFICATION:	Workers Compensation (Recreation)	
	2005/2006 Budget	\$1,450	
	Cumulative as of	\$1,581.00	
ITEM		AMOUNT	
Custodian	\$21,321 x 10.96 73% Modification Rate Less 15% Discount		
\$1,450	TOTAL	\$0	

FISCAL YEAR 2006/2007	0		
CODE 642	CLASSIFICATION:	Community Center Utilities	
	2005/2006 Budget	\$3,673	
	Cumulative as of	\$3,464.08	
ITEM		AMOUNT	
EBMUD Community Center	\$104 avg. x 12	\$1,248	
EBMUD Gore Lot	\$9.11 avg. x 12	\$109	
PG&E Community Center	\$147 avg. x 12	\$1,764	
Telephone Community Center	\$75. avg. x 12	\$900	
Terminex	\$45 avg. x 12	\$540	
\$888	Total	\$4,561	

FISCAL YEAR 2006/2007	0	
CODE 643	CLASSIFICATION:	Janitorial Supplies
	2005/2006 Budget	\$2,090
	Cumulative as of	\$1,263.62
ITEM		AMOUNT
Community Center		
Janitorial Supplies, paper towels, light bulbs, etc.		\$1,450
\$640	Total	\$1,450

FISCAL YEAR 2006/2007		0
CODE 646	CLASSIFICATION:	Community Center / Annex Repairs
	2005/2006 Budget	\$2,916
	Cumulative as of	\$921.37
ITEM		AMOUNT
Community Center		
Repairs		\$2,000
Stege (Sewer tax)		\$350
Fire Extinguishers	Four Extinguishers	\$66
Paint room one		\$500
\$0	TOTAL	\$2,916

FISCAL YEAR 2006/2007	0	
CODE 658	CLASSIFICATION:	Building E Misc
	2005/2006 Budget	\$0
	Cumulative as of	\$0.00
ITEM		AMOUNT
\$0	Total	\$0

FISCAL YEAR 2006/2007	0	
CODE 666	CLASSIFICATION:	Annex Repairs
	2005/2006 Budget	\$1,000
	Cumulative as of	\$16,196.77
ITEM		AMOUNT
Miscellaneous Repairs		\$2,000
\$1,000	Total	\$2,000

FISCAL YEAR 2006/2007	0	
CODE 668	CLASSIFICATION:	Annex - Misc. Exp
	2005/2006 Budget	\$500
	Cumulative as of	\$77.81
ITEM		AMOUNT
Misecclideanous Expenses		\$500
\$0 Total		\$500

FISCAL YEAR 2006/2007	0	
CODE 670	CLASSIFICATION: Gardening Supplies	
	2005/2006 Budget	\$1,500
	Cumulative as of	\$2,314.99
ITEM		AMOUNT
Plantings		\$1,500
	\$0 Total	\$1,500

FISCAL YEAR 2006/2007		0	
CODE 674		CLASSIFICATION	Park Construction Expense
		2005/2006 Budget	\$650
		Cumulative as of	\$650.00
	ITEM		
Misc. Expenses			\$650
	\$0	Total	\$650

FISCAL YEAR 2006/2007		0
CODE 672	CLASSIFICATION	Park O&M
	2005/2006 Budget	\$33,313
	Cumulative as of	\$35,041.01
ITEM		
Operations/Maintenance Park Property		
Maintenance Contract	(O&M Funding)	\$27,321
Tree Pruning/Removal		\$1,000
Utilities	(Water/Electric)	\$4,400
Levy Fees	(County)	\$2,100
Engineer's Annual Report		\$3,513
Drain Clearing		\$600
\$1,200	Total	\$38,934

FISCAL YEAR 2006/2007		0
CODE 678	CLASSIFICATION:	Misc. Park/Rec Expense
	2005/2006 Budget	\$750
	Cumulative as of	\$2,882.54
ITEM		AMOUNT
Fire Extinguisher Maintenance		\$250
Miscellaneous Repairs		\$500
Eagle Scout		\$1,000
\$1,000	Total	\$1,750

FISCAL YEAR 2006/2007		0
CODE 840	CLASSIFICATION:	Accounting
	2005/2006 Budget	\$14,900
	Cumulative as of	\$15,224.13
ITEM		AMOUNT
Deborah Russell Accountant	\$50 X 134 HOURS	\$6,700
Year End/Melius		\$7,000
Secretary of State		\$600
Wells Fargo Direct Deposit		\$600
		\$0
	TOTAL	\$14,900

FISCAL YEAR 2006/2007	0	
CODE 850	CLASSIFICATION:	Insurance
	2005/2006 Budget	\$25,000
	Cumulative as of	\$24,172.69
ITEM		AMOUNT
Special District Risk Management/\$5,000,000 (District General Liability, Auto Liability Property, Floater, Employee Blanket Bond, Error & Omissions, Flood Protection, Personal liability Board Members)		
Jefferson School Site/Property Police Liability Included		\$25,000
		0
\$0	TOTAL	\$25,000

FISCAL YEAR 2006/2007	0	
Code 870	CLASSIFICATION:	County Expenditures
	2005/2006 Budget	\$16,497
	Cumulative as of	\$17,898.12
ITEM		AMOUNT
Property Tax Administration costs		
Senate Bill 2557 (Chapter 466 of 1990)		
\$961,364 x 1.3%		\$12,497
Miscellaneous		
Fees, Assessments, Interest,		
etc		\$6,000
\$2,000	Total	\$18,497

FISCAL YEAR 2006/2007		0
CODE 880	CLASSIFICATION:	KCC/EPC
Former 810		Agreement
	2005/2006 Budget	\$0
	Cumulative as of	\$0.00
ITEM		AMOUNT
KCC AGREEMENT		
EPC		\$0
	Barry - We should only budget	
	expenses for KCC/Annex agreement,	
	not EPC. EPC is fiduciary,	
	not our exp. Pd for with	
	EPC acct only.	
\$0	TOTAL	\$0

FISCAL YEAR 2006/2007	0		
CODE 961	CLASSIFICATION: Police Bldg. Improvements		
Former 514/partial			
	2005/2006 Budget	\$12,700	
	Cumulative as of	\$12,700.00	
ITEM		AMOUNT	
Renovation Fees	\$12,700	\$12,700	
\$0	TOTAL	\$12,700	

FISCAL YEAR 2006/2007		0	
CODE 963	CLASSIFICATION:	Patrol Car Accessories	
	2005/2006 Budget		\$0
	Cumulative as of		\$0.00
ITEM			AMOUNT
Misc. Accessories			0.00
\$0	TOTAL		\$0

FISCAL YEAR 2006/2007	0	
CODE 965	CLASSIFICATION:	Weapons
	2005/2006 Budget	\$0
	Cumulative as of	\$0.00
ITEM		AMOUNT
\$0	TOTAL	\$0

FISCAL YEAR 2006/2007		0
CODE 967	CLASSIFICATION:	Station Equipment
Former 504		
	2005/2006 Budget	\$1,000
	Cumulative as of	\$0.00
ITEM		AMOUNT
Miscellaneous		\$1,000
\$0	TOTAL	\$1,000

FISCAL YEAR 2006/2007	0		
CODE 968	CLASSIFICATION:	Office Furn. & Equip.	
Former 504			
	2005/2006 Budget	\$500	
	Cumulative as of	\$0.00	
ITEM		AMOUNT	
Misc. Furniture & Equip		\$500	
\$0	TOTAL	\$500	

FISCAL YEAR 2006/2007	0	
CODE 971	CLASSIFICATION:	Park Land
	2005/2006 Budget	\$0
	Cumulative as of	\$0.00
ITEM		AMOUNT
\$0	TOTAL	\$0

FISCAL YEAR 2006/2007	0		
CODE 972	CLASSIFICATION:	Park Bldgs. Improvements	
	2005/2006 Budget	\$0	
	Cumulative as of	\$0.00	
ITEM		AMOUNT	
		\$0	
\$0	TOTAL	\$0	

FISCAL YEAR 2006/2007	0		
CODE 973	CLASSIFICATION	Park Construct.	Fund
Former 616			
	2005/2006 Budget	\$275,000	
	Cumulative as of	\$332,281.06	
ITEM			
Park Implementation to include			
Park Construction		\$0	
Additional Funds		\$0	
\$275,000	Total		\$0

FISCAL YEAR 2006/2007	0	
CODE 978	CLASSIFICATION:	Park/Rec. Furniture & Equipment
Former 609		
	2005/2006 Budget	\$1,500
	Cumulative as of	\$0.00
ITEM		AMOUNT
Replace Chairs, tables, tennis court nets, etc.		\$1,500
\$0	TOTAL	\$1,500

KPPCSD
Account Listing
 April 4, 2001

Account	Type	Description	Accnt. #	OldAccount
100 - Petty Cash	Bank		100	102 - Petty Cash
110 - CCC Cash Accts	Bank		110	0
112 - General Fund	Bank	County General Fund	112	103 - County - General Fund
113 - Capital Fund-Cash	Bank	Capital Expenditures Fund	113	104 - County - Capital Fund
114 - Land & Light-Park O&M	Bank	Park Operations/Maintenance	114	108 - County - Land & Light Park O&M
115 - Park Construction	Bank	Park Construction Fund	115	109 - County Park Construction
116 - PB Admin-Cash	Bank	Park Bond Admin-Cash	116	109.11 - Park Bond AD-Cash
117 - PB Resv-Cash	Bank	Park Bond Reserve - Cash	117	109.21 - Park Bond RES-Cash
120 - Mech's Cash Accts	Bank		120	0
122 - Kensington Park	Bank	Park Special Fund/Mechanics	122	105 - Kensington Park
123 - Garbage/Bay View	Bank	Bay View Franchise Fees	123	106 - Garbage/Bay View
124 - Mechanics Plus	Bank	Mechanics General Funds	124	107 - Mechanics Plus
125 - Property Acct	Bank	KPD Property	125	107.2 - Mechanics Property Acct.
126 - EPC	Bank	EPC at Mechanics	126	0
128 - COPS-Cash	Bank	COPS Grant Fund	128	107.1 - COPS
130 - County Invest Accts	Bank		130	0
133 - Capital Fund-Invest	Bank	Investment Part of Capital	133	104.2 - Capital Fund-Invest
136 - PB Admin-Inv	Bank	Park Bond Admin-Investment	136	109.12 - Park Bond AD-Invest
137 - PB Resv-Inv	Bank	Park Bond Reserve-Investment	137	109.22 - Park Bond RES-Invest
135 - Mech's Invest	Bank	Mechanics Investment Accounts	135	0
	Bank	Time Deposit Certificate	138	0
139 - Technology Investment	Bank	State Grant Monies for Techno	139	126 - Technology Investment Fund
140 - Due from Other Funds	Accounts Receivable	Due from other funds	140	110 - Due from other Funds
142 - Advances to Employees	Accounts Receivable	Advances to Employees	142	115 - Advances to Employees
143 - Advance on Prop Taxes	Accounts Receivable	Advance on Property Taxes	143	113 - Advance on Taxes
144 - Advance on Suppl. Taxes	Accounts Receivable	Supplemental taxes receivable	144	0
145 - Advance on Bond Taxes	Accounts Receivable	Advance on Bond Taxes	145	114 - Adv. Taxes-Bond
146 - Advance on LLD Taxes	Accounts Receivable		146	111 - Advance on Suppl. Taxes
148 - Interest Receivable	Accounts Receivable	General Interest Receivable	148	120 - Interest Receivable
150 - 1/2 MCI w/KFPD	Other Current Asset		150	0
152 - L/T N/R-Boschard	Other Current Asset	L/T Note Receivable-Boschard	152	0

KPPCSD
Account Listing
 April 4, 2001

Account	Type	Description	Accnt. #	OldAccount
155 - L/T L/R-Neighborhood	Other Current Asset	L/T Lease Rec-Neighbrhd House	155	0
159 - Undeposited Funds	Other Current Asset		159	0
160 - Police Fixed Assets	Fixed Asset		160	0
161 - Police Bldg Improvement	Fixed Asset	Public Safety Bldg Imp.	161	0
162 - Patrol Cars	Fixed Asset		162	150 - Patrol Cars - Police
163 - Patrol Cars Accessories	Fixed Asset		163	151 - Patrol Cars Accessories-Police
165 - Weapons	Fixed Asset		165	152 - Weapons-Police
167 - Station Equipment-Police	Fixed Asset		167	153 - Station Equipment-Police
168 - Office Furn & Equip	Fixed Asset	Office Furniture & Equipment	168	154 - Office Furniture&Equip.-Police
169 - Computer Equip	Fixed Asset	Computer Hardware/Software	169	0
170 - Park/Rec Fixed Assets	Fixed Asset	Park & Recreation Fixed Asset	170	0
171 - Land	Fixed Asset	Park/Rec Land	171	155 - Land-Park & Recreation
172 - Buildings	Fixed Asset	Park/Rec Buildings	172	156 - Buildings-Park & Recreation
173 - Improvements	Fixed Asset	Park/Rec Improvements	173	157 - Improvements-Park&Recreation
178 - Pk/R Furn & Fixtures	Fixed Asset	Park/Rec Furniture & Fixtures	178	158 - Furn & Fixt Park&Rec
190 - Fut Bond Req	Other Asset	County Responsibility	190	#N/A
198 - Gen L/T Debt-Amt to be Provi	Other Asset		198	#N/A
199 - Suspense	Other Asset		199	0
200 - Due to Other Funds	Accounts Payable	Monies due to Other Funds	200	202 - Due to Other Funds
210 - Accounts Payable	Accounts Payable		210	203 - Accounts Payable
215 - Prepaid 1915 Act	Accounts Payable		215	204 - Prepaid 1915 Act
Payroll Liabilities 220	Other Current Liability	Payroll Liabilities		0
221 - Federal Taxes/Medicare	Other Current Liability		221	218 - Federal Taxes/Medicare
222 - EDD of CA	Other Current Liability	Educational Development Dept	222	219 - Educational Def. Dept. of CA
223 - Credit Union	Other Current Liability		223	525 - Credit Union
224 - PEBSCO	Other Current Liability		224	526 - PEBSCO
225 - PERS - (District Portion	Other Current Liability		225	560 - PERS - (District Portion)
226 - PERS (Officers Portion)	Other Current Liability		226	561 - PERS (Officers Portion)
229 - KPOA Dues, Legal Def.,	Other Current Liability		229	527 - KPOA Dues, Legal Def.,Survivor
245 - Warrants Payable	Other Current Liability	Warrants Payable From County	245	201 - Warrants Payable
248 - KFPD-1/2 EPC	Other Current Liability	KFPD - 1/2 EPC Account	248	0

KPPCSD
Account Listing
 April 4, 2001

Account	Type	Description	Accnt. #	OldAccount
250 · Bond Debt	Long Term Liability		250	0
251 · Bond Debt-County	Long Term Liability	County Responsibility -Bonds	251	230.1 · Bond Debt-County
252 · Bond Debt-District	Long Term Liability	District Responsibility	252	230.2 · Bond Debt-District
255 · Deferred Rent-Annex	Long Term Liability	Deferred Rent - Annex	255	0
260 · Auto Purchase Contract	Long Term Liability	Purchase of Police Cars - Loa	260	226 · Auto Purchase Contract
265 · Compensated Absence/Vac B	Long Term Liability		265	0
270 · KFPD Lease Payable	Long Term Liability		270	0
280 · Leases Payable	Long Term Liability		280	225 · Leases Payable
300 · Opening Bal Equity	Equity		300	3000 · Opening Bal Equity
350 · Invest. in Assets	Equity	Equity Investments in Assets	350	0
360 · Investment in EPC	Equity	Investment in EPC	360	0
370 · Investment in KFPD MCI	Equity	Investment in KFPD MCI	370	0
390 · Retained Earnings	Equity		390	3900 · Retained Earnings
400 · Police Activities Revenue	Income	Police Activities Rev 401-419	400	0
401 · Levy Tax-Police	Income	Property Taxes-Levy-Police	401	401 · Property Tax - Levy
402 · Special Tax-Police	Income	Property Taxes-Special-Police	402	401a · Property Tax-Special
403 · Misc Tax-Police	Income	Other Police Tax Types	403	401b · Property Taxes - Misc
410 · Police Fees/Service Ch	Income	Police Fees, Fines & Services	410	408 · Police Fees/Service Charges
415 · Grants-Police	Income	Grant Income-Police	415	405 · Grants
416 · Interest-Police	Income	Interest Income - Police	416	407 · Interest
417 · Police Asset Sale	Income	Revenue-Sale of Police Assets	417	0
418 · Misc Police Income	Income	Miscellaneous Police Income	418	402 · Miscellaneous Income
420 · Park/Rec Activities Revenue	Income	Park/Rec Actvties Rev 421-439	420	0
421 · Levy Tax-Park/Rec	Income	Property Tax-Levy-Park/Rec	421	0
423 · Misc Tax-Park/Rec	Income	Misc Property Tax-Park/Rec	423	0
424 · Taxes-L&L	Income	Taxes-Landscaping/Lighting	424	401c · Taxes-L&L
425 · Bond Taxes-Pk/Rec	Income		425	401d · Taxes-Bond
426 · Park Donations	Income	Park Donations/ Fund Raising	426	403 · Park Donations
427 · Rents/Rec Fees	Income	Rentals & Usage Fees	427	404 · Rents & Rec. Fees
435 · Grants-Park/Rec	Income	Grants - Park/Rec	435	0
436 · Interest-Park/Rec	Income	Interest Income - Park/Rec	436	0

KPPCSD
Account Listing
 April 4, 2001

Account	Type	Description	Accnt. #	OldAccount
437 - Pk/R Asset Sale	Income	Revenue-Sale of Prk/Rec Asset	437	0
438 - Misc Park/Rec Rev	Income	Miscellaneous Prk/Rec Revenue	438	0
440 - District Activities Revenue	Income	Dist Activities Inc 441-459	440	0
448 - Franchise Fees	Income	Bay View Fees	448	409 - Franchise Fees
449 - District Revenue	Income	District Rev - Voting Rental	449	410 - District Revenue
456 - Interest-District	Income	Interest Income - District	456	0
457 - Dist Asset Sale	Income	Rev from Sale of Dist Assets	457	0
458 - Misc District Revenue	Income	Miscellaneous District Revenu	458	412 - Other Revenue
500 - Police Sal & Ben	Expense	Police Salaries & Benefiats	500	0
502 - Salary - Officers	Expense		502	500 - Salary - Officers
504 - Compensated Absence	Expense		504	500A - Compensated Absences
506 - Overtime	Expense		506	501 - Overtime
508 - Salary - Secretary	Expense		508	502 - Salary - Secretary
516 - Uniform Allowance	Expense		516	503 - Uniform Allowance
518 - Safety Equipment	Expense		518	503A - Safety Equipment
521 - Medical Ins./Vision/Den	Expense		521	521 - Medical Ins./Vision/Dental
522 - Insurance - Police	Expense		522	528 - Insurance - Police
523 - Social Security/Medicar	Expense		523	807 - Social Security/Medicare
524 - Social Security - Distric	Expense		524	502A - Social Security - District
527 - PERS - District Portion	Expense		527	522A - PERS - District Portion
528 - PERS - Officers Portion	Expense		528	522B - PERS - Officers Portion
530 - Workers Comp	Expense		530	803 - Workers' Compensation
550 - Other Police Expenses	Expense	Non-Personnel Police Expenses	550	0
552 - Expendable Police Supj	Expense		552	505 - Expendable Police Supplies
553 - Range/Ammunition Sup	Expense		553	505A - Range/Ammunition Supplies
560 - Crossing Guard	Expense		560	505B - Crossing Guard
562 - Vehicle Operation	Expense		562	507 - Vehicle Operation
564 - Communications (RPD)	Expense		564	508 - Communications (RPD)
566 - Radio Maintenance	Expense		566	509 - Radio Maintenance
568 - Prisoner/Case Exp./Boc	Expense		568	510 - Prisoner/Case Exp./Booking
570 - Training	Expense		570	511 - Training

KPPCSD
Account Listing
 April 4, 2001

Account	Type	Description	Accnt. #	OldAccount
572 - Recruiting	Expense		572	512 - Recruiting
574 - Reserve Officers	Expense		574	512A - Reserve Officers
576 - Misc. Meals & Travel	Expense		576	513 - Misc. Meals & Travel
580 - Utilities - Police	Expense		580	514 - Office Lease/Utilities (KFD)
581 - Bldg Repairs/Maint.	Expense	Bldg Repairs & Maintenance	581	0
582 - Expendable Office Supp	Expense		582	516 - Expendable Office Supplies
586 - Machine Maintenance	Expense		586	517 - Machine Maintenance
588 - Telephone(+Rich. Line)	Expense		588	518 - Telephone(+Rich. Line)
590 - Housekeeping	Expense		590	519 - Housekeeping
592 - Publications	Expense		592	520 - Publications
594 - Community Policing	Expense		594	523 - Community Policing
596 - WEST-NET/CAL I.D.	Expense		596	524 - WEST-NET/CAL I.D.
598 - COPS Special Fund	Expense		598	530 - COPS Special Fund
600 - Park/Rec Sal & Ben	Expense	Recreation Salaries & Benefit	600	0
602 - Custodian	Expense		602	600 - Custodian
604 - Gardener	Expense		604	601 - Gardener
606 - Casual Labor	Expense		606	603 - Casual Labor
623 - Social Security/Medicar	Expense		623	602 - Social Security/Medicare
630 - Workers Comp. (Recrea	Expense		630	803A - Workers' Compensation
650 - Park/Recreation Expenses	Expense	Non-Personnel Park/Rec Exp's	650	0
652 - Gardening Supplies	Expense		652	606 - Gardening Supplies
653 - Janitorial Supplies	Expense		653	608 - Janitorial Supplies
666 - Community Center/Ann	Expense		666	607 - Community Center/Annex Repairs
680 - Utilities-Park/Rec	Expense		680	612 - Utilities
690 - Kensington Park O&M	Expense		690	615 - Kensington Park O&M
695 - Park Construction Exp	Expense	Park Construction Expenses	695	0
698 - Misc Park/Rec Expense	Expense	Misc Park/Rec Operating Exp's	698	613 - Misc. Operating Expense
800 - District Expenses	Expense		800	0
810 - Computer Maintenance	Expense		810	800 - Computer
820 - Cannon Copier Contrac	Expense		820	802 - Cannon Copier Contract
830 - Legal (District/Personnel)	Expense		830	801 - Legal (District/Personnel)

KPPCSD
Account Listing

April 4, 2001

Account	Type	Description	Accnt. #	OldAccount
840 - Accounting	Expense		840	805 - Accounting
850 - Insurance	Expense		850	804 - Insurance
860 - Election	Expense		860	806 - Election
865 - Police Bldg. Lease	Expense		865	0
870 - County Expenditures	Expense		870	808 - County Expenditures
880 - KCC/Annex Agreement	Expense		880	810 - KCC/Annex Agreement
890 - Waste/Recycle	Expense		890	812 - Waste/Recycle
898 - Misc. Expenses/Lobbyist	Expense		898	809 - Misc. Expenses/Lobbyist
950 - Capital Outlay	Expense		950	0
961 - Police Bldg Improvement	Expense	Public Safety Bldg Improvemnt	961	0
962 - Patrol Cars	Expense		962	506 - Capital Outlay
963 - Patrol Car Accessories	Expense		963	0
965 - Weapons	Expense		965	0
967 - Station Equipment	Expense		967	0
968 - Office Furn/Eq	Expense	Office Furniture & Equipment	968	504 - New Equipment
969 - Computer Equipment	Expense	Computer Hardware/Software	969	0
971 - Park Land	Expense		971	0
972 - Park/Rec Buildings	Expense		972	0
973 - Park Construction	Expense		973	616 - Park Construction
978 - Pk/Rec Furn/Eq	Expense	Park & Rec Furniture & Equip	978	609 - Furniture & Equipment
700 - Bond Issue Expenses	Other Expense		700	0
710 - Bond Admin.	Other Expense		710	707 - Bond Admin.
715 - Bond Interest Income	Other Expense		715	0
720 - Bond Principal	Other Expense		720	710 - Bond Principal
730 - Bond Interest	Other Expense		730	711 - Bond Interest
980 - EPC Activities	Other Expense		980	0