

Kensington Police Protection & Community Services District
Balance Sheet
As of August 31, 2023

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100 · Petty Cash	\$ 100
101 · Five Star Checking	33,887
102 · Five Star Payroll	(0)
103 · Five Star Saving	101,331
110 · CCC Cash Accts	794,687
117b · Admin - Cash	25,883
133b · Resv - Cash	93,430
134 · CCC LAIF Accounts	640,361
Total Checking/Savings	1,689,679
Accounts Receivable	20,492
Other Current Assets	18,724
Total Current Assets	1,728,896
Fixed Assets	
160 · Police Fixed Assets	823,753
170 · Park/Rec Fixed Assets	6,230,721
189 · Accumulated Depreciation	(1,537,785)
Total Fixed Assets	5,516,690
Other Assets	3,172,302
TOTAL ASSETS	10,417,887
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	75,215
Credit Cards	(8,632)
Other Current Liabilities	
220 · Payroll Liabilities	365
Total Other Current Liabilities	365
Total Current Liabilities	66,948
Long Term Liabilities	
240 · 2020 Pension Obligation Bond	4,244,000
265 · Compensated Absence/Vac Buyback	95,793
290 · Community Center Loan	161,054
293 · Vehicle Capital Lease	133,987
295 · Net OPEB Liability	579,377
297 · Deferred Inflows - OPEB	507,406
298 · Deferred Inflows - Pension	1,267,514
Total Long Term Liabilities	6,989,131
Total Liabilities	7,056,079
Equity	3,361,809
TOTAL LIABILITIES & EQUITY	\$ 10,417,887

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
August 2023

	Aug 23	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ -	\$ 2,400,000	\$ (2,400,000)	0.0%
402 · Special Tax-Police	-	-	685,000	(685,000)	0.0%
404 · Measure G Supplemental Tax PD	-	-	660,000	(660,000)	0.0%
410 · Police Fees/Service Charges	-	315	5,000	(4,685)	6.3%
414 · POST Reimbursement	4,510	4,510	10,000	(5,490)	45.1%
415 · COPS/Other PD Grants	-	-	195,000	(195,000)	0%
Total 400 · Property Tax Revenue	4,510	4,825	3,955,000	(3,950,175)	0.1%
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	-	-	180,000	(180,000)	0.0%
424 · Special Tax-L&L Parks	-	-	46,000	(46,000)	0.0%
427 · Community Center Revenue	4,584	4,584	50,000	(45,416)	9.2%
438 · Tennis Court Revenue	-	-	1,000	(1,000)	0%
Total 420 · Park/Rec Activities Revenue	4,584	4,584	277,000	(272,416)	1.7%
440 · District Activities Revenue					
448a · Franchise Fees Gross	-	-	120,000	(120,000)	0.0%
448b · less Franchise Fees Paid Out	-	-	-	-	0.0%
456 · Interest-District	-	475	10,000	(9,525)	4.8%
458 · Other District Revenue	-	4,877	68,500	(63,623)	7%
Total 440 · District Activities Revenue	-	5,352	198,500	(193,148)	2.7%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	7,575	7,575	-	7,575	0.0%
Total 460 · Waste Removal Revenue	7,575	7,575	-	7,575	0.0%
480 · Rental Revenue - KPPFD	-	-	29,300	(29,300)	0.0%
Total Income	16,669	22,336	4,459,800	(4,437,464)	0.0%
Gross Profit	16,669	22,336	4,459,800	(4,437,464)	0.5%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	3,277	6,766	50,100	(43,334)	13.5%
503.2 · Incentive Pay- Education	950	1,984	4,100	(2,116)	0.0%
503.3 · Incentive Pay- POST Certificate	3,999	8,441	34,600	(26,159)	24.4%
502 · Salary - Officers - Other	79,380	179,070	1,141,400	(962,330)	16%
Total 502 · Salary - Officers	87,606	196,261	1,230,200	(1,033,939)	16.0%
506 · Overtime	7,306	28,784	120,000	(91,216)	24.0%
508 · Salary - Non-Sworn	5,461	10,095	53,900	(43,805)	18.7%
509 · Hiring Bonus	2,000	2,000	20,000	(18,000)	10.0%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0.0%
516 · Uniform Allowance	750	1,550	10,800	(9,250)	14.4%
521-A · Medical/Vision/Dental-Active	(831)	(1,532)	183,700	(185,232)	-0.8%
521-R · Medical/Vision/Dental-Retired	330	330	145,400	(145,070)	0.2%
522 · Officer Life Insurance	399	1,039	8,500	(7,461)	12.2%
523 · SocialSecurity/Medicare-Police	1,458	3,390	20,300	(16,910)	16.7%
524 · Social Security - District	339	626	4,100	(3,474)	15.3%
527 · PERS - District Portion	18,140	36,486	269,700	(233,214)	13.5%
529 · Pension Obln Bond Payment	78,463	78,463	330,900	(252,437)	23.7%
530 · Workers Comp	-	38,000	38,000	-	100.0%
531 · Unemployment	-	4,950	52,000	(47,050)	10%
Total 500 · Police Salary and Benefit Exp	201,419	400,443	2,508,100	(2,107,657)	16.0%
520 · In Lieu Health Expense	250	750	500	250	150.0%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	-	163	21,400	(21,237)	0.8%
553 · Police Equipment and Supplies	317	1,394	30,000	(28,606)	4.6%
554 · Traffic Safety	-	-	25,000	(25,000)	0.0%
561 · Fleet Expense	-	452	17,000	(16,548)	2.7%
562 · Vehicle Operation	2,458	5,308	30,000	(24,692)	17.7%
563 · Vehicle Lease	55,810	65,029	86,500	(21,471)	75.2%
564 · Annual Law Enfcmnt. Tec/Dispatch	6,082	148,485	160,000	(11,515)	92.8%
566 · Radio Maintenance	-	9,180	37,800	(28,620)	24.3%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
August 2023

	Aug 23	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
567 · Alarm	-	-	4,000	(4,000)	0.0%
568 · Evidence	530	593	7,500	(6,907)	7.9%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0.0%
570 · Training and Travel Exp	4,025	5,716	30,000	(24,284)	19.1%
571 · Records	75	75	38,800	(38,725)	0.2%
572 · Hiring	2,779	2,927	25,000	(22,073)	11.7%
576 · Dues and Subscriptions	-	60	7,000	(6,940)	0.9%
580 · Utilities - Police	3,786	8,622	27,000	(18,378)	31.9%
581 · Bldg Repairs/Maint.	120	120	10,000	(9,880)	1.2%
587 · IT Contract	-	-	43,300	(43,300)	0.0%
588 · Telephone	-	-	10,000	(10,000)	0.0%
591 · General Liability Insurance	-	52,942	55,000	(2,058)	96.3%
592 · Online Services/Business Accts	20	20	5,000	(4,980)	0.4%
593 · Volunteer Programs	-	-	7,500	(7,500)	0.0%
594 · Community Events	229	1,378	7,500	(6,122)	18.4%
595 · Legal/Consulting - Police	-	698	9,000	(8,302)	7.8%
597 · Police Bldg. Lease	5,489	11,119	66,000	(54,881)	16.8%
597.1 · Bldg Maintenance/Repair	-	-	10,000	(10,000)	0.0%
597.2 · Utilities	-	-	-	-	0.0%
597.3 · Janitorial - Police Building	-	1,150	14,000	(12,850)	8.2%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0.0%
Total 550 · Police Operating Expenses	81,720	315,431	792,300	(476,869)	39.8%
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	2,551	5,132	86,000	(80,868)	6.0%
602 · Custodial/Cleaning Services	1,780	1,780	12,000	(10,220)	14.8%
623 · Social Security/Medicare - Dist	-	-	6,600	(6,600)	0.0%
Total 600 · Park/Rec Sal & Ben	4,331	6,912	104,600	(97,688)	6.6%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	2,775	5,550	2,500	3,050	222.0%
642 · Utilities-Community Center	676	6,012	13,000	(6,988)	46.2%
643 · Janitorial Supplies	558	558	1,500	(942)	37.2%
644 · Landscaping	-	-	30,000	(30,000)	0.0%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97.3%
646 · Community Center Repairs	-	-	10,000	(10,000)	0.0%
Total 640 · Community Center Expenses	4,009	13,481	58,400	(44,919)	23.1%
650 · Park					
651 · General Maintenance	1,429	2,008	30,000	(27,992)	6.7%
652 · Repairs	175	175	-	175	0.0%
656 · Utilities	916	1,036	-	1,036	0.0%
657 · General Liab./Workers Comp	-	12,000	12,000	-	100.0%
658 · Levy Administration	-	2,057	10,000	(7,943)	20.6%
Total 650 · Park	2,519	17,277	52,000	(34,723)	33.2%
Total 635 · Park/Recreation Expenses	6,528	30,758	110,400	(79,642)	
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	4,541	4,541	51,400	(46,859)	8.8%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0.0%
753 · Other Waste Management Exp	-	-	3,040	(3,040)	0.0%
Total 750 · Waste Management Expenses	4,541	4,541	122,930	(118,389)	3.7%
800 · District Expenses					
807 · Salaries	20,715	36,735	259,400	(222,665)	14.2%
808 · Payroll Taxes	1,777	3,200	19,800	(16,600)	16.2%
809 · Benefits	-	-	50,000	(50,000)	0.0%
815 · Admin Communications	249	2,865	7,500	(4,635)	38.2%
816 · Office Supplies	-	782	2,000	(1,218)	39.1%
817 · Postage	100	120	-	120	0.0%
818 · Mileage Reimbursement	-	50	-	50	0.0%
819 · Dues/Subscriptions	-	150	11,000	(10,850)	1.4%
820 · Copier Contract	470	1,088	-	1,088	0.0%
825 · Board Continuing Ed/Conferences	675	1,975	8,000	(6,025)	24.7%
830 · Legal (District/Personnel)	-	1,811	25,000	(23,189)	7.2%
831 · Training and Travel Admin	4,704	7,624	18,700	(11,076)	40.8%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
August 2023

	Aug 23	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
835 · Consulting	-	-	50,000	(50,000)	0.0%
840 · Accounting/Audit	19,357	19,357	95,000	(75,644)	20.4%
850 · Insurance	-	45,000	45,000	-	100.0%
851 · Workers Comp	-	1,569	1,500	69	104.6%
861 · LAFCO	-	-	2,000	(2,000)	0.0%
870 · County Expenditures	-	-	25,000	(25,000)	0.0%
891 · COVID	-	-	-	-	0.0%
898 · Other Expenses	(83)	133	5,000	(4,867)	2.7%
Total 800 · District Expenses	47,964	122,458	624,900	(502,442)	19.6%
950 · Capital Outlay					
974 · Other Park Improvements	16,700	16,700	80,000	(63,300)	20.9%
Total 950 · Capital Outlay	16,700	16,700	80,000	(63,300)	20.9%
997 · Payroll Expenses	287	581	-	-	0.0%
Total Expense	363,739	898,574	4,343,730	(3,445,736)	20.7%
Net Ordinary Income	(347,071)	(876,238)	116,070	(992,308)	-754.9%
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	-	-	30,500	(30,500)	0.0%
Total 700 · Bond Expense	-	-	30,500	(30,500)	0.0%
Total Other Expense	-	-	30,500	(30,500)	0.0%
Net Other Income	-	-	(30,500)	30,500	0.0%
Net Income	\$ (347,071)	\$ (876,238)	\$ 85,570	\$ (961,808)	-1024.0%

Kensington Police Protection & Community Services District
General Fund Profit & Loss Budget vs. Actual
August 2023

	General Fund				
	Aug 23	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ -	\$ 2,400,000	\$ (2,400,000)	0.0%
Total 400 · Property Tax Revenue	0.00	-	2,400,000	(2,400,000)	0.0%
440 · District Activities Revenue					
456 · Interest-District	0.00	475	10,000	(9,525)	4.8%
458 · Other District Revenue	0.00	4,877	68,500	(63,623)	7.1%
Total 440 · District Activities Revenue	0.00	5,352	78,500	(73,148)	6.8%
480 · Rental Revenue - KPFD	0.00	-	29,300	(29,300)	0.0%
Total Income	0.00	5,352	2,507,800	(2,502,448)	0.2%
Gross Profit	0.00	5,352	2,507,800	(2,502,448)	0.2%
Expense					
800 · District Expenses					
807 · Salaries	20,715.38	36,735	259,400	(222,665)	14.2%
808 · Payroll Taxes	1,777.25	3,200	19,800	(16,600)	16.2%
809 · Benefits	0.00	-	50,000	(50,000)	0.0%
815 · Admin Communications	249.00	2,865	7,500	(4,635)	38.2%
816 · Office Supplies	0.00	782	2,000	(1,218)	39.1%
817 · Postage	100.00	120	-	120	0.0%
818 · Mileage Reimbursement	0.00	50	-	50	0.0%
819 · Dues/Subscriptions	0.00	150	11,000	(10,850)	1.4%
820 · Copier Contract	470.07	1,088	-	1,088	0.0%
825 · Board Continuing Ed/Conferences	675.00	1,975	8,000	(6,025)	24.7%
830 · Legal (District/Personnel)	0.00	1,811	25,000	(23,189)	7.2%
831 · Training and Travel Admin	4,703.74	7,624	18,700	(11,076)	40.8%
835 · Consulting	0.00	-	50,000	(50,000)	0.0%
840 · Accounting/Audit	19,356.50	19,357	95,000	(75,644)	20.4%
850 · Insurance	0.00	45,000	45,000	-	100.0%
851 · Workers Comp	0.00	1,569	1,500	69	104.6%
861 · LAFCO	0.00	-	2,000	(2,000)	0.0%
870 · County Expenditures	0.00	-	25,000	(25,000)	0.0%
898 · Other Expenses	-82.84	133	5,000	(4,867)	2.7%
Total 800 · District Expenses	47,964.10	122,458	624,900	(502,442)	19.6%
997 · Payroll Expenses	286.67	581	-	581	
Total Expense	48,250.77	123,039	624,900	(501,861)	19.7%
Net Ordinary Income	-48,250.77	(117,687)	1,882,900	(2,000,587)	-6.3%
Net Income	\$ (48,251)	\$ (117,687)	\$ 1,882,900	\$ (2,000,587)	-6.3%

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
August 2023

	Police Fund				
	Aug 23	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
402 · Special Tax-Police	\$ -	\$ -	\$ 685,000	\$ (685,000)	0.0%
404 · Measure G Supplemental Tax PD	-	-	660,000	(660,000)	0.0%
410 · Police Fees/Service Charges	-	315	5,000	(4,685)	6.3%
414 · POST Reimbursement	4,510	4,510	10,000	(5,490)	45.1%
415 · COPS/Other PD Grants	-	-	195,000	(195,000)	0.0%
Total 400 · Property Tax Revenue	4,510	4,825	1,555,000	(1,550,175)	0.3%
Total Income	4,510	4,825	1,555,000	(1,550,175)	0.3%
Gross Profit	4,510	4,825	1,555,000	(1,550,175)	0.3%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	3,277	6,766	50,100	(43,334)	13.5%
503.2 · Incentive Pay- Education	950	1,984	4,100	(2,116)	48.4%
503.3 · Incentive Pay- POST Certificate	3,999	8,441	34,600	(26,159)	24.4%
502 · Salary - Officers - Other	79,380	179,070	1,141,400	(962,330)	15.7%
Total 502 · Salary - Officers	87,606	196,261	1,230,200	(1,033,939)	16.0%
506 · Overtime	7,306	28,784	120,000	(91,216)	24.0%
508 · Salary - Non-Sworn	5,461	10,095	53,900	(43,805)	18.7%
509 · Hiring Bonus	2,000	2,000	20,000	(18,000)	10.0%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0.0%
516 · Uniform Allowance	750	1,550	10,800	(9,250)	14.4%
521-A · Medical/Vision/Dental-Active	(831)	(1,532)	183,700	(185,232)	-0.8%
521-R · Medical/Vision/Dental-Retired	330	330	145,400	(145,070)	0.2%
522 · Officer Life Insurance	399	1,039	8,500	(7,461)	12.2%
523 · SocialSecurity/Medicare-Police	1,458	3,390	20,300	(16,910)	16.7%
524 · Social Security - District	339	626	4,100	(3,474)	15.3%
527 · PERS - District Portion	18,140	36,486	269,700	(233,214)	13.5%
529 · Pension Obln Bond Payment	78,463	78,463	330,900	(252,437)	23.7%
530 · Workers Comp	-	38,000	38,000	-	100.0%
531 · Unemployment	-	4,950	52,000	(47,050)	9.5%
Total 500 · Police Salary and Benefit Exp	201,419	400,443	2,508,100	(2,107,657)	16.0%
520 · In Lieu Health Expense	250	750	500	250	150.0%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	-	163	21,400	(21,237)	0.8%
553 · Police Equipment and Supplies	317	1,394	30,000	(28,606)	4.6%
554 · Traffic Safety	-	-	25,000	(25,000)	0.0%
561 · Fleet Expense	-	452	17,000	(16,548)	2.7%
562 · Vehicle Operation	2,458	5,308	30,000	(24,692)	17.7%
563 · Vehicle Lease	55,810	65,029	86,500	(21,471)	75.2%
564 · Annual Law Enfcmnt. Tec/Dispatch	6,082	148,485	160,000	(11,515)	92.8%
566 · Radio Maintenance	-	9,180	37,800	(28,620)	24.3%
567 · Alarm	-	-	4,000	(4,000)	0.0%
568 · Evidence	530	593	7,500	(6,907)	7.9%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0.0%
570 · Training and Travel Exp	4,025	5,716	30,000	(24,284)	19.1%
571 · Records	75	75	38,800	(38,725)	0.2%
572 · Hiring	2,779	2,927	25,000	(22,073)	11.7%
576 · Dues and Subscriptions	-	60	7,000	(6,940)	0.9%
580 · Utilities - Police	3,786	8,622	27,000	(18,378)	31.9%
581 · Bldg Repairs/Maint.	120	120	10,000	(9,880)	1.2%
587 · IT Contract	-	-	43,300	(43,300)	0.0%
588 · Telephone	-	-	10,000	(10,000)	0.0%
591 · General Liability Insurance	-	52,942	55,000	(2,058)	96.3%
592 · Online Services/Business Accts	20	20	5,000	(4,980)	0.4%
593 · Volunteer Programs	-	-	7,500	(7,500)	0.0%
594 · Community Events	229	1,378	7,500	(6,122)	18.4%
595 · Legal/Consulting - Police	-	698	9,000	(8,302)	7.8%
597 · Police Bldg. Lease	5,489	11,119	66,000	(54,881)	16.8%
597.1 · Bldg Maintenance/Repair	-	-	10,000	(10,000)	0.0%

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
August 2023

	Police Fund				
	Aug 23	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
597.3 · Janitorial - Police Building	-	1,150	14,000	(12,850)	8.2%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0.0%
Total 550 · Police Operating Expenses	81,720	315,431	792,300	(476,869)	39.8%
Total Expense	283,389	716,624	3,300,900	(2,584,276)	21.7%
Net Ordinary Income	(278,879)	(711,799)	(1,745,900)	1,034,101	40.8%
Net Income	\$ (278,879)	\$ (711,799)	\$ (1,745,900)	\$ 1,034,101	40.8%

Kensington Police Protection & Community Services District
Parks Profit & Loss Budget vs. Actual
August 2023

	Parks Fund				
	Aug 23	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	\$ -	\$ -	\$ 180,000	\$ (180,000)	0.0%
424 · Special Tax-L&L Parks	-	-	46,000	(46,000)	0.0%
427 · Community Center Revenue	4,584	4,584	50,000	(45,416)	9.2%
438 · Tennis Court Revenue	-	-	1,000	(1,000)	0.0%
Total 420 · Park/Rec Activities Revenue	4,584	4,584	277,000	(272,416)	1.7%
Total Income	4,584	4,584	277,000	(272,416)	1.7%
Gross Profit	4,584	4,584	277,000	(272,416)	1.7%
Expense					
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	2,551	5,132	86,000	(80,868)	6.0%
602 · Custodial/Cleaning Services	1,780	1,780	12,000	(10,220)	14.8%
623 · Social Security/Medicare - Dist	-	-	6,600	(6,600)	0.0%
Total 600 · Park/Rec Sal & Ben	4,331	6,912	104,600	(97,688)	6.6%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	2,775	5,550	2,500	3,050	222.0%
642 · Utilities-Community Center	676	6,012	13,000	(6,988)	46.2%
643 · Janitorial Supplies	558	558	1,500	(942)	37.2%
644 · Landscaping	-	-	30,000	(30,000)	0.0%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97.3%
646 · Community Center Repairs	-	-	10,000	(10,000)	0.0%
Total 640 · Community Center Expenses	4,009	13,481	58,400	(44,919)	23.1%
650 · Park					
651 · General Maintenance	1,429	2,008	30,000	(27,992)	6.7%
652 · Repairs	175	175	-	175	0.0%
656 · Utilities	916	1,036	-	1,036	0.0%
657 · General Liab./Workers Comp	-	12,000	12,000	-	100.0%
658 · Levy Administration	-	2,057	10,000	(7,943)	20.6%
Total 650 · Park	2,519	17,277	52,000	(34,723)	33.2%
Total 635 · Park/Recreation Expenses	6,528	30,758	110,400	(79,642)	27.9%
950 · Capital Outlay					
974 · Other Park Improvements	16,700	16,700	80,000	(63,300)	20.9%
Total 950 · Capital Outlay	16,700	16,700	80,000	(63,300)	20.9%
Total Expense	27,558	54,370	295,000	(240,630)	18.4%
Net Ordinary Income	(22,974)	(49,786)	(18,000)	(31,786)	276.6%
Other Income/Expense					
Other Expense					
700 · Bond Expense					
975 · Community Center Loan Repayment	-	-	30,500	(30,500)	0.0%
Total 700 · Bond Expense	-	-	30,500	(30,500)	0.0%
Total Other Expense	-	-	30,500	(30,500)	0.0%
Net Other Income	-	-	(30,500)	30,500	0.0%
Net Income	\$ (22,974)	\$ (49,786)	\$ (48,500)	\$ (1,286)	102.7%

**Kensington Police Protection & Community Services District
Waste Management Profit & Loss Budget vs. Actual
August 2023**

	Waste Management Fund				
	Aug 23	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
440 · District Activities Revenue					
448a · Franchise Fees Gross	\$ -	\$ -	\$ 120,000	\$ (120,000)	0.0%
Total 440 · District Activities Revenue	-	-	120,000	(120,000)	0.0%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	7,575	7,575	-	-	0.0%
Total 460 · Waste Removal Revenue	7,575	7,575			
Total Income	7,575	7,575	120,000	(112,425)	6.3%
Gross Profit	7,575	7,575	120,000	(112,425)	6.3%
Expense					
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	4,541	4,541	51,400	(46,859)	8.8%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0.0%
753 · Other Waste Management Exp	-	-	3,040	(3,040)	0.0%
Total 750 · Waste Management Expenses	4,541	4,541	122,930	(118,389)	3.7%
Total Expense	4,541	4,541	122,930	(118,389)	3.7%
Net Ordinary Income	3,034	3,034	(2,930)	5,964	-103.5%
Net Income	\$ 3,034	\$ 3,034	\$ (2,930)	\$ 5,964	-103.5%

Kensington Police Protection & Community Services District
Transaction List by Date
August 9, 2023

	Type	Date	Num	Name	Memo	Account	Class	Clr	Split	Amount
Aug 9, 23	Bill Pmt -Check	08/09/2023	30155	Advanced Systems Group LLC	C10169	101 · Five Star Checking			210 · Accounts Payable	-1,259.48
	Bill Pmt -Check	08/09/2023	30156	AFLAC	M1F02 for July billing period	101 · Five Star Checking			210 · Accounts Payable	-925.62
	Bill Pmt -Check	08/09/2023	30157	Amazon	A1297SCF5R73DC	101 · Five Star Checking			210 · Accounts Payable	-252.18
	Bill Pmt -Check	08/09/2023	30158	Art Thou Graphics	Neilson Park signs	101 · Five Star Checking			210 · Accounts Payable	-1,243.60
	Bill Pmt -Check	08/09/2023	30159	AT&T - CalNET 3	Statement 07/03/23-08/02/23 for BAN	101 · Five Star Checking			210 · Accounts Payable	-27.98
	Bill Pmt -Check	08/09/2023	30160	AT&T CalNET 3	BAN 9391062077 Stmt 07/03/2023-01	101 · Five Star Checking			210 · Accounts Payable	-920.72
	Bill Pmt -Check	08/09/2023	30161	Best Equipment Co.	Annual inspection of fire extinguisher	101 · Five Star Checking			210 · Accounts Payable	-94.75
	Bill Pmt -Check	08/09/2023	30162	C & J Cleaning Services	July 2023	101 · Five Star Checking			210 · Accounts Payable	-1,150.00
	Bill Pmt -Check	08/09/2023	30163	C. L. E. A.	August 2023 Billing	101 · Five Star Checking			210 · Accounts Payable	-189.00
	Bill Pmt -Check	08/09/2023	30164	CC County Conversation & Developm	Franchise fee for June 2023	101 · Five Star Checking			210 · Accounts Payable	-3,246.44
	Bill Pmt -Check	08/09/2023	30165	CCC Law & Justice Systems	ACCJIN Shared Costs FY 2022/23	101 · Five Star Checking			210 · Accounts Payable	-4,556.52
	Bill Pmt -Check	08/09/2023	30166	City of Albany	Customer# 6194	101 · Five Star Checking			210 · Accounts Payable	-120,157.00
	Bill Pmt -Check	08/09/2023	30167	Comcast	8155 40 044 0278610	101 · Five Star Checking			210 · Accounts Payable	-196.13
	Bill Pmt -Check	08/09/2023	30168	Crime Scene Cleaners, Inc.	Invoice 87543	101 · Five Star Checking			210 · Accounts Payable	-125.00
	Bill Pmt -Check	08/09/2023	30169	David Aranda	Travel reimbursement 07/17/23-07/18	101 · Five Star Checking			210 · Accounts Payable	-1,095.32
	Bill Pmt -Check	08/09/2023	30170	Delta Dental	05-0491200004	101 · Five Star Checking			210 · Accounts Payable	-1,326.97
	Bill Pmt -Check	08/09/2023	30171	Department of Justice	155717	101 · Five Star Checking			210 · Accounts Payable	-66.00
	Bill Pmt -Check	08/09/2023	30172	EBMUD		101 · Five Star Checking			210 · Accounts Payable	-962.60
	Bill Pmt -Check	08/09/2023	30173	EDD	Account ID 932-0525-0	101 · Five Star Checking			210 · Accounts Payable	-4,950.00
	Bill Pmt -Check	08/09/2023	30174	Fernando Herrera	Services rendered for 3 invoices	101 · Five Star Checking			210 · Accounts Payable	-4,040.00
	Bill Pmt -Check	08/09/2023	30175	FJ & I Engineering Inc.	Invoice 7052	101 · Five Star Checking			210 · Accounts Payable	-16,700.00
	Bill Pmt -Check	08/09/2023	30176	Galls Incorporated	3524376	101 · Five Star Checking			210 · Accounts Payable	-220.59
	Bill Pmt -Check	08/09/2023	30177	Great America Financial Services	015-1439943-000	101 · Five Star Checking			210 · Accounts Payable	-241.79
	Bill Pmt -Check	08/09/2023	30178	Greg Harman	Coverage Period 08/01/23 - 08/31/23	101 · Five Star Checking			210 · Accounts Payable	-329.70
	Bill Pmt -Check	08/09/2023	30179	InTime Services Inc.	INV# 12135 InTime Subscription (Ser	101 · Five Star Checking			210 · Accounts Payable	-3,144.00
	Bill Pmt -Check	08/09/2023	30180	Lampo Investigations - POLYGRAPH	INV# 2020 Pre-employment Polygrap	101 · Five Star Checking			210 · Accounts Payable	-500.00
	Bill Pmt -Check	08/09/2023	30181	Major Alarm	150046003	101 · Five Star Checking			210 · Accounts Payable	-969.00
	Bill Pmt -Check	08/09/2023	30182	Nextiva, Inc.	AC# 3994083 Contract# 2751865	101 · Five Star Checking			210 · Accounts Payable	-744.29
	Bill Pmt -Check	08/09/2023	30183	Nippon Life Insurance Company of Ar	GJ9600	101 · Five Star Checking			210 · Accounts Payable	-104.00
	Bill Pmt -Check	08/09/2023	30184	PG&E		101 · Five Star Checking			210 · Accounts Payable	-1,523.95
	Bill Pmt -Check	08/09/2023	30185	Principal Life Insurance	1129864-10001	101 · Five Star Checking			210 · Accounts Payable	-131.60
	Bill Pmt -Check	08/09/2023	30186	Professional Tree Care Company	Invoice 30711	101 · Five Star Checking			210 · Accounts Payable	-750.00
	Bill Pmt -Check	08/09/2023	30187	Rosa Ruiz	July reimbursement	101 · Five Star Checking			210 · Accounts Payable	-50.45
	Bill Pmt -Check	08/09/2023	30188	Rubiconn LLC	August Billing	101 · Five Star Checking			210 · Accounts Payable	-4,482.00
	Bill Pmt -Check	08/09/2023	30189	Smile Business Products, Inc.	KP01	101 · Five Star Checking			210 · Accounts Payable	-134.16
	Bill Pmt -Check	08/09/2023	30190	Streamline	INV# 4E33FC18-0033	101 · Five Star Checking			210 · Accounts Payable	-249.00
	Bill Pmt -Check	08/09/2023	30191	TransUnion	813540	101 · Five Star Checking			210 · Accounts Payable	-75.00
	Bill Pmt -Check	08/09/2023	30192	USbancorp	Cust# 1783852 Invoices 505203380,	101 · Five Star Checking			210 · Accounts Payable	-5,909.64
	Bill Pmt -Check	08/09/2023	30193	Verizon Wireless	772287401-00001	101 · Five Star Checking			210 · Accounts Payable	-715.88
	Bill Pmt -Check	08/09/2023	30194	Vision Service Plan	00102808	101 · Five Star Checking			210 · Accounts Payable	-226.17
	Bill Pmt -Check	08/09/2023	30195	Walnut Creek Ford	379694 & 374669	101 · Five Star Checking			210 · Accounts Payable	-327.15
	Bill Pmt -Check	08/09/2023	30196	Wex Bank - Chevron	0496-00-526644-0	101 · Five Star Checking			210 · Accounts Payable	-1,074.69
	Bill Pmt -Check	08/09/2023	30197	Wex Bank - Exxon	369-677-649-5	101 · Five Star Checking			210 · Accounts Payable	-1,383.41
									Total Paid Amount:	-186,771.78

+ Capital One Funding (Wire Transfer) for \$78,463

Total Paid Amount for 08/09/2023 = \$265,234.78