

Kensington Police Protection & Community Services District
Balance Sheet
As of November 30, 2023 (Unaudited)

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
100 · Petty Cash	\$ 100
101 · Five Star Checking	47,683
102 · Five Star Payroll	0
103 · Five Star Saving	1,356
110 · CCC Cash Accts	139,316
117b · Admin - Cash	28,218
133b · Resv - Cash	93,430
134 · CCC LAIF Accounts	645,510
Total Checking/Savings	955,613
Accounts Receivable	3,618,072
Other Current Assets	0
Total Current Assets	4,573,685
Fixed Assets	5,516,690
Other Assets	3,171,324
TOTAL ASSETS	13,261,698
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	47,614
Credit Cards	3,624
Other Current Liabilities	(613)
Total Current Liabilities	50,625
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	7,039,756
Equity	6,221,943
TOTAL LIABILITIES & EQUITY	\$ 13,261,698

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
November 30, 2023 (Unaudited)

	All Funds				
	Nov 23	Jul - Nov 23	Budget	\$ Under Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ 2,228,041	\$ 2,400,000	\$ (171,959)	93%
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	370	2,755	5,000	(2,245)	55%
414 · POST Reimbursement	-	5,687	10,000	(4,313)	57%
415 · COPS/Other PD Grants	34,910	121,069	195,000	(73,931)	62%
418 · Reimbursements/Refunds	-	897	-	897	100%
Total 400 · Property Tax Revenue	35,280	3,723,265	3,955,000	(231,735)	94%
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	1,728	21,511	50,000	(28,489)	43%
438 · Tennis Court Revenue	290	1,039	1,000	39	104%
439 · Other Community Center Revenue	420	1,321	-	1,321	100%
Total 420 · Park/Rec Activities Revenue	2,438	70,590	277,000	(206,410)	25%
440 · District Activities Revenue					
448a · Franchise Fees Gross	-	-	120,000	(120,000)	0%
448b · less Franchise Fees Paid Out	-	-	-	-	0%
456 · Interest-District	4	6,383	10,000	(3,617)	64%
458 · Other District Revenue	-	6,456	68,500	(62,044)	9%
Total 440 · District Activities Revenue	4	12,839	198,500	(185,661)	6%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	26,206	43,721	-	43,721	100%
Total 460 · Waste Removal Revenue	26,206	43,721	-	43,721	100%
480 · Rental Revenue - KPFD	-	9,754	29,300	(19,546)	33%
Total Income	63,928	3,860,169	4,459,800	(599,631)	87%
Gross Profit	63,928	3,860,169	4,459,800	(599,631)	87%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	3,437	16,764	50,100	(33,336)	33%
503.2 · Incentive Pay- Education	859	4,561	4,100	461	111%
503.3 · Incentive Pay- POST Certificate	3,531	19,043	34,600	(15,557)	55%
502 · Salary - Officers - Other	82,680	427,136	1,141,400	(714,264)	37%
Total 502 · Salary - Officers	90,507	467,504	1,230,200	(762,696)	38%
506 · Overtime	15,714	72,179	120,000	(47,821)	60%
508 · Salary - Non-Sworn	6,822	28,713	53,900	(25,187)	53%
509 · Hiring Bonus	-	11,000	20,000	(9,000)	55%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	800	3,900	10,800	(6,900)	36%
521-A · Medical/Vision/Dental-Active	13,546	76,491	183,700	(107,209)	42%
521-R · Medical/Vision/Dental-Retired	12,155	72,653	145,400	(72,747)	50%
522 · Officer Life Insurance	470	2,450	8,500	(6,050)	29%
523 · SocialSecurity/Medicare-Police	1,609	8,264	20,300	(12,036)	41%
524 · Social Security - District	423	1,780	4,100	(2,320)	43%
527 · PERS - District Portion	17,718	89,765	269,700	(179,935)	33%
529 · Pension Obln Bond Payment	-	78,463	330,900	(252,437)	24%
530 · Workers Comp	-	38,000	38,000	-	100%
531 · Unemployment	1,800	6,750	52,000	(45,250)	13%
Total 500 · Police Salary and Benefit Exp	161,563	957,913	2,508,100	(1,550,187)	38%
520 · In Lieu Health Expense	-	750	500	250	150%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	986	2,278	21,400	(19,122)	11%
553 · Police Equipment and Supplies	2,874	6,680	30,000	(23,320)	22%
554 · Traffic Safety	960	6,268	25,000	(18,732)	25%
561 · Fleet Expense	7,542	19,436	17,000	2,436	114%
562 · Vehicle Operation	3,545	15,684	30,000	(14,316)	52%
563 · Vehicle Lease	3,310	26,422	86,500	(60,078)	31%
564 · Annual Law Enfcmnt. Tec/Dispatch	4,482	174,664	160,000	14,664	109%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
November 30, 2023 (Unaudited)

	All Funds				
	Nov 23	Jul - Nov 23	Budget	\$ Under Budget	% of Budget
566 · Radio Maintenance	740	10,460	37,800	(27,340)	28%
567 · Alarm	-	-	4,000	(4,000)	0%
568 · Evidence	-	3,058	7,500	(4,442)	41%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	32	12,125	30,000	(17,875)	40%
571 · Records	75	300	38,800	(38,500)	1%
572 · Hiring	134	3,746	25,000	(21,254)	15%
576 · Dues and Subscriptions	-	980	7,000	(6,020)	14%
580 · Utilities - Police	2,412	22,136	27,000	(4,864)	82%
581 · Bldg Repairs/Maint.	-	2,707	10,000	(7,293)	27%
587 · IT Contract	303	303	43,300	(42,997)	1%
588 · Telephone	924	10,845	10,000	845	108%
591 · General Liability Insurance	-	52,942	55,000	(2,058)	96%
592 · Online Services/Business Accts	420	440	5,000	(4,560)	9%
593 · Volunteer Programs	-	-	7,500	(7,500)	0%
594 · Community Events	-	3,008	7,500	(4,492)	40%
595 · Legal/Consulting - Police	-	1,679	9,000	(7,321)	19%
597 · Police Bldg. Lease	11,201	36,293	66,000	(29,707)	55%
597.1 · Bldg Maintenance/Repair	1,087	3,214	10,000	(6,786)	32%
597.2 · Utilities	-	-	-	-	0%
597.3 · Janitorial - Police Building	1,150	4,256	14,000	(9,744)	30%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%
Total 550 · Police Operating Expenses	42,177	419,926	792,300	(372,374)	53%
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	2,052	10,796	86,000	(75,204)	13%
602 · Custodial/Cleaning Services	-	1,780	12,000	(10,220)	15%
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	2,052	13,201	104,600	(91,399)	13%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	2,775	11,662	2,500	9,162	466%
642 · Utilities-Community Center	1,388	5,778	13,000	(7,222)	44%
643 · Janitorial Supplies	-	1,017	1,500	(483)	68%
644 · Landscaping	-	-	30,000	(30,000)	0%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97%
646 · Community Center Repairs	-	463	10,000	(9,537)	5%
647 · Legal/Consulting	-	582	-	582	100%
640 · Community Center Expenses - Other	-	3,648	-	3,648	100%
Total 640 · Community Center Expenses	4,163	24,511	58,400	(33,889)	42%
650 · Park					
651 · General Maintenance	-	3,050	30,000	(26,950)	10%
652 · Repairs	-	915	-	915	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	2,458	12,220	-	12,220	100%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	-	4,128	10,000	(5,872)	41%
674 · Tennis Court Maint/Repair	-	351	-	351	100%
Total 650 · Park	2,458	33,025	52,000	(18,975)	64%
Total 635 · Park/Recreation Expenses	6,622	57,536	110,400	(52,864)	52%
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	13,318	20,824	51,400	(30,576)	41%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0%
753 · Other Waste Management Exp	6,225	8,432	3,040	5,392	277%
Total 750 · Waste Management Expenses	19,543	29,257	122,930	(93,673)	24%
800 · District Expenses					
807 · Salaries	24,070	104,287	259,400	(155,113)	40%
808 · Payroll Taxes	1,993	8,786	19,800	(11,014)	44%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	249	3,773	7,500	(3,727)	50%
816 · Office Supplies	189	898	2,000	(1,102)	45%
817 · Postage	-	555	-	555	100%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
November 30, 2023 (Unaudited)

	All Funds				
	Nov 23	Jul - Nov 23	Budget	\$ Under Budget	% of Budget
818 · Mileage Reimbursement	99	379	-	379	100%
819 · Dues/Subscriptions	-	14,599	11,000	3,599	133%
820 · Copier Contract	229	2,118	-	2,118	100%
825 · Board Continuing Ed/Conferences	-	4,783	8,000	(3,217)	60%
830 · Legal (District/Personnel)	15,458	30,161	25,000	5,161	121%
831 · Training and Travel Admin	1,179	10,229	18,700	(8,471)	55%
835 · Consulting	-	2,025	50,000	(47,975)	4%
840 · Accounting/Audit	18,779	74,142	95,000	(20,858)	78%
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	-	3	25,000	(24,997)	0%
891 · COVID	-	-	-	-	0%
898 · Other Expenses	-	8,468	5,000	3,468	169%
Total 800 · District Expenses	62,245	313,229	624,900	(311,671)	50%
950 · Capital Outlay					
963 · Patrol Car Accessories	-	61,530	-	61,530	100%
967 · Station Equipment	-	(136)	-	(136)	100%
968 · Office Furn/Eq	-	(690)	-	(690)	100%
974 · Other Park Improvements	-	30,819	80,000	(49,181)	39%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	-	92,845	80,000	12,845	116%
997 · Payroll Expenses	294	1,692	-	1,692	100%
Total Expense	294,496	1,886,350	4,343,730	(2,457,380)	43%
Net Ordinary Income	(230,568)	1,973,820	116,070	1,857,750	1,701%
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	(230,568)	1,973,820	85,570	1,888,250	2,307%

Kensington Police Protection & Community Services District
General Fund Profit & Loss Budget vs. Actual
November 30, 2023 (Unaudited)

	General Fund				
	Nov 23	Jul - Nov 23	Budget	\$ Under Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ -	\$ 2,228,041	\$ 2,400,000	\$ (171,959)	93%
402 · Special Tax-Police	-	685,470	-	685,470	100%
404 · Measure G Supplemental Tax PD	-	679,346	-	679,346	100%
Total 400 · Property Tax Revenue	-	3,592,857	2,400,000	1,192,857	150%
440 · District Activities Revenue					
456 · Interest-District	4	5,649	10,000	(4,351)	56%
458 · Other District Revenue	-	6,456	68,500	(62,044)	9%
Total 440 · District Activities Revenue	4	12,105	78,500	(66,395)	15%
480 · Rental Revenue - KPPFD	-	9,754	29,300	(19,546)	33%
Total Income	4	3,614,716	2,507,800	1,106,916	144%
Gross Profit	4	3,614,716	2,507,800	1,106,916	144%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers	-	(216)	-	(216)	100%
Total 500 · Police Salary and Benefit Exp	-	(216)	-	(216)	100%
750 · Waste Managment Expenses					
753 · Other Waste Management Exp	-	79	-	79	100%
Total 750 · Waste Managment Expenses	-	79	-	79	100%
800 · District Expenses					
807 · Salaries	24,070	104,287	259,400	(155,113)	40%
808 · Payroll Taxes	1,993	8,786	19,800	(11,014)	44%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	249	3,773	7,500	(3,727)	50%
816 · Office Supplies	189	898	2,000	(1,102)	45%
817 · Postage	-	555	-	555	100%
818 · Mileage Reimbursement	99	379	-	379	100%
819 · Dues/Subscriptions	-	14,599	11,000	3,599	133%
820 · Copier Contract	229	2,118	-	2,118	100%
825 · Board Continuing Ed/Conferences	-	4,783	8,000	(3,217)	60%
830 · Legal (District/Personnel)	15,458	30,161	25,000	5,161	121%
831 · Training and Travel Admin	1,179	10,229	18,700	(8,471)	55%
835 · Consulting	-	2,025	50,000	(47,975)	4%
840 · Accounting/Audit	18,779	74,142	95,000	(20,858)	78%
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	-	-	25,000	(25,000)	0%
898 · Other Expenses	-	8,467	5,000	3,467	169%
Total 800 · District Expenses	62,245	313,225	624,900	(311,675)	50%
997 · Payroll Expenses	294	1,692	-	1,692	100%
Total Expense	62,539	314,780	624,900	(310,120)	50%
Net Ordinary Income	(62,535)	3,299,936	1,882,900	1,417,036	175%
Net Income	(62,535)	3,299,936	1,882,900	1,417,036	175%

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
November 30, 2023 (Unaudited)

Ordinary Income/Expense	Police Fund				
	Nov 23	Jul - Nov 23	Budget	\$ Under Budget	% of Budget
Income					
400 · Property Tax Revenue					
402 · Special Tax-Police	\$ -	\$ -	\$ 685,000	\$ (685,000)	0%
404 · Measure G Supplemental Tax PD	-	-	660,000	(660,000)	0%
410 · Police Fees/Service Charges	370	2,755	5,000	(2,245)	55%
414 · POST Reimbursement	-	5,687	10,000	(4,313)	57%
415 · COPS/Other PD Grants	34,910	121,069	195,000	(73,931)	62%
418 · Reimbursements/Refunds	-	897	-	897	100%
Total 400 · Property Tax Revenue	35,280	130,408	1,555,000	(1,424,592)	8%
Total Income	35,280	130,408	1,555,000	(1,424,592)	8%
Gross Profit	35,280	130,408	1,555,000	(1,424,592)	8%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	3,437	16,764	50,100	(33,336)	33%
503.2 · Incentive Pay- Education	859	4,561	4,100	461	111%
503.3 · Incentive Pay- POST Certificate	3,531	19,043	34,600	(15,557)	55%
502 · Salary - Officers - Other	82,680	427,352	1,141,400	(714,048)	37%
Total 502 · Salary - Officers	90,507	467,720	1,230,200	(762,480)	38%
506 · Overtime	15,714	72,179	120,000	(47,821)	60%
508 · Salary - Non-Sworn	6,822	28,713	53,900	(25,187)	53%
509 · Hiring Bonus	-	11,000	20,000	(9,000)	55%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	800	3,900	10,800	(6,900)	36%
521-A · Medical/Vision/Dental-Active	13,546	64,033	183,700	(119,667)	35%
521-R · Medical/Vision/Dental-Retired	12,155	60,773	145,400	(84,628)	42%
522 · Officer Life Insurance	470	2,450	8,500	(6,050)	29%
523 · SocialSecurity/Medicare-Police	1,609	8,264	20,300	(12,036)	41%
524 · Social Security - District	423	1,780	4,100	(2,320)	43%
527 · PERS - District Portion	17,718	89,765	269,700	(179,935)	33%
529 · Pension Obln Bond Payment	-	78,463	330,900	(252,437)	24%
530 · Workers Comp	-	38,000	38,000	-	100%
531 · Unemployment	1,800	6,750	52,000	(45,250)	13%
Total 500 · Police Salary and Benefit Exp	161,563	933,791	2,508,100	(1,574,309)	37%
520 · In Lieu Health Expense	-	750	500	250	150%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	986	2,278	21,400	(19,122)	11%
553 · Police Equipent and Supplies	2,874	6,680	30,000	(23,320)	22%
554 · Traffic Safety	960	6,268	25,000	(18,732)	25%
561 · Fleet Expense	7,542	19,436	17,000	2,436	114%
562 · Vehicle Operation	3,545	15,684	30,000	(14,316)	52%
563 · Vehicle Lease	3,310	26,422	86,500	(60,078)	31%
564 · Annual Law Enfcmnt. Tec/Dispatch	4,482	174,664	160,000	14,664	109%
566 · Radio Maintenance	740	10,460	37,800	(27,340)	28%
567 · Alarm	-	-	4,000	(4,000)	0%
568 · Evidence	-	3,058	7,500	(4,442)	41%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	32	12,125	30,000	(17,875)	40%
571 · Records	75	300	38,800	(38,500)	1%
572 · Hiring	134	3,746	25,000	(21,254)	15%
576 · Dues and Subscriptions	-	980	7,000	(6,020)	14%
580 · Utilities - Police	2,412	22,136	27,000	(4,864)	82%
581 · Bldg Repairs/Maint.	-	2,707	10,000	(7,293)	27%
587 · IT Contract	303	303	43,300	(42,997)	1%
588 · Telephone	924	10,845	10,000	845	108%
591 · General Liability Insurance	-	52,942	55,000	(2,058)	96%
592 · Online Services/Business Accts	420	440	5,000	(4,560)	9%
593 · Volunteer Programs	-	-	7,500	(7,500)	0%
594 · Community Events	-	3,008	7,500	(4,492)	40%
595 · Legal/Consulting - Police	-	1,679	9,000	(7,321)	19%
597 · Police Bldg. Lease	11,201	36,293	66,000	(29,707)	55%

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
November 30, 2023 (Unaudited)

	Police Fund				
	Nov 23	Jul - Nov 23	Budget	\$ Under Budget	% of Budget
597.1 · Bldg Maintenance/Repair	1,087	3,214	10,000	(6,786)	32%
597.3 · Janitorial - Police Building	1,150	4,256	14,000	(9,744)	30%
599 · Police Taxes Administration	-	-	5,000	(5,000)	0%
Total 550 · Police Operating Expenses	42,177	419,926	792,300	(372,374)	53%
950 · Capital Outlay					
963 · Patrol Car Accessories	-	61,530	-	61,530	100%
967 · Station Equipment	-	(136)	-	(136)	100%
968 · Office Furn/Eq	-	(690)	-	(690)	100%
Total 950 · Capital Outlay	-	60,703	1,491,200	(1,430,497)	4%
Total Expense	203,740	1,415,171	4,792,100	(3,376,929)	30%
Net Ordinary Income	(168,460)	(1,284,762)	(3,237,100)	1,952,338	40%
Net Income	(168,460)	(1,284,762)	(3,237,100)	1,952,338	40%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
November 30, 2023 (Unaudited)

	Parks Fund				
	Nov 23	Jul - Nov 23	Budget	\$ Under 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%
427 · Community Center Revenue	1,728	21,511	50,000	(28,489)	43%
438 · Tennis Court Revenue	290	1,039	1,000	39	104%
439 · Other Community Center Revenue	420	1,321	-	1,321	100%
Total 420 · Park/Rec Activities Revenue	2,438	23,871	277,000	(253,129)	9%
Total Income	2,438	23,871	277,000	(253,129)	9%
Gross Profit	2,438	23,871	277,000	(253,129)	9%
Expense					
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	2,052	10,796	86,000	(75,204)	13%
602 · Custodial/Cleaning Services	-	1,780	12,000	(10,220)	15%
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	2,052	13,201	104,600	(91,399)	13%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	2,775	11,662	2,500	9,162	466%
642 · Utilities-Community Center	1,388	5,778	13,000	(7,222)	44%
643 · Janitorial Supplies	-	1,017	1,500	(483)	68%
644 · Landscaping	-	-	30,000	(30,000)	0%
645 · General Liab./Workers Comp	-	1,362	1,400	(38)	97%
646 · Community Center Repairs	-	463	10,000	(9,537)	5%
647 · Legal/Consulting	-	582	-	582	100%
640 · Community Center Expenses - Other	-	3,648	-	3,648	100%
Total 640 · Community Center Expenses	4,163	24,511	58,400	(33,889)	42%
650 · Park					
651 · General Maintenance	-	3,050	30,000	(26,950)	10%
652 · Repairs	-	915	-	915	100%
653 · Landscaping	-	360	-	-	-
656 · Utilities	2,458	12,220	-	12,220	100%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	-	4,128	10,000	(5,872)	41%
674 · Tennis Court Maint/Repair	-	351	-	351	100%
Total 650 · Park	2,458	33,025	52,000	(18,975)	64%
Total 635 · Park/Recreation Expenses	6,622	57,536	110,400	(52,864)	52%
800 · District Expenses					
898 · Other Expenses	-	1	-	1	100%
Total 800 · District Expenses	-	1	-	1	100%
950 · Capital Outlay					
974 · Other Park Improvements	-	30,819	80,000	(49,181)	39%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	-	32,142	80,000	(47,858)	40%
Total Expense	8,674	102,880	295,000	(192,120)	35%
Net Ordinary Income	(6,236)	(79,008)	(18,000)	(61,008)	439%
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	(6,236)	(79,008)	(48,500)	(30,508)	163%

Kensington Police Protection & Community Services District
Waste Management Profit & Loss Budget vs. Actual
November 30, 2023 (Unaudited)

	Waste Management Fund				
	Nov 23	Jul - Nov 23	Budget	\$ Under Budget	% of Budget
Ordinary Income/Expense					
Income					
440 · District Activities Revenue					
448a · Franchise Fees Gross	\$ -	\$ -	\$ 120,000	\$ (120,000)	0%
456 · Interest-District	-	734	-	734	100%
Total 440 · District Activities Revenue	-	734	120,000	(119,266)	1%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	26,206	43,721	-	43,721	100%
Total 460 · Waste Removal Revenue	26,206	43,721	-	43,721	100%
Total Income	26,206	44,455	120,000	(75,545)	37%
Gross Profit	26,206	44,455	120,000	(75,545)	37%
Expense					
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	13,318	20,824	51,400	(30,576)	41%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0%
753 · Other Waste Management Exp	6,225	8,354	3,040	5,314	275%
Total 750 · Waste Management Expenses	19,543	29,178	122,930	(93,752)	24%
800 · District Expenses					
870 · County Expenditures	-	3	-	3	100%
Total 800 · District Expenses	-	3	-	3	100%
Total Expense	19,543	29,181	122,930	(93,749)	24%
Net Ordinary Income	6,663	15,274	(2,930)	18,204	-521%
Net Income	6,663	15,274	(2,930)	18,204	-521%

Kensington Police Protection & Community Services District
Transaction List by Date
November 15, 2023

	Type	Date	Num	Adj	Name	Memo	Account	Class	Clr	Split	Debit	Credit
Nov 15, 23	Bill Pmt -Check	11/15/2023	30317		AFLAC	M1F02 INV# 700078 October billing	101 · Five Star Checking			210 · Accounts Payable		625.26
	Bill Pmt -Check	11/15/2023	30318		AT&T CalNET 3	BAN 9391062077 Stmt 10/03/2023-1	101 · Five Star Checking			210 · Accounts Payable		924.10
	Bill Pmt -Check	11/15/2023	30319		Best Best & Krieger LLP	Professional services rendered throu	101 · Five Star Checking			210 · Accounts Payable		21,682.34
	Bill Pmt -Check	11/15/2023	30320		BIGO TIRES	INV# 005011-201875	101 · Five Star Checking			210 · Accounts Payable		1,318.62
	Bill Pmt -Check	11/15/2023	30321		Brian Lande	Reimbursement for Police Training 11	101 · Five Star Checking			210 · Accounts Payable		269.87
	Bill Pmt -Check	11/15/2023	30322		C & J Cleaning Services	October 2023	101 · Five Star Checking			210 · Accounts Payable		1,150.00
	Bill Pmt -Check	11/15/2023	30323		C. L. E. A.	November 2023 Billing	101 · Five Star Checking			210 · Accounts Payable		216.00
	Bill Pmt -Check	11/15/2023	30324		CCC Office of the Sheriff		101 · Five Star Checking			210 · Accounts Payable		8,584.00
	Bill Pmt -Check	11/15/2023	30325		CCC Police Chiefs' Association	INV# 24-W12	101 · Five Star Checking			210 · Accounts Payable		1,250.00
	Bill Pmt -Check	11/15/2023	30326		City of El Cerrito	INV# 215326 License fees for Octobe	101 · Five Star Checking			210 · Accounts Payable		5,571.00
	Bill Pmt -Check	11/15/2023	30327		City of El Cerrito Finance Department	INV 20231010-16 Fire Inspection	101 · Five Star Checking			210 · Accounts Payable		408.00
	Bill Pmt -Check	11/15/2023	30328		Crime Scene Cleaners, Inc.	Invoice 88055	101 · Five Star Checking			210 · Accounts Payable		100.00
	Bill Pmt -Check	11/15/2023	30329		CSDA	2024 Membership renewal	101 · Five Star Checking			210 · Accounts Payable		8,187.00
	Bill Pmt -Check	11/15/2023	30330		Data Ticket Inc.	Invoices from June - September 202	101 · Five Star Checking			210 · Accounts Payable		372.32
	Bill Pmt -Check	11/15/2023	30331		Delta Dental	05-0491200004	101 · Five Star Checking			210 · Accounts Payable		1,326.97
	Bill Pmt -Check	11/15/2023	30332		Department of Justice	155717	101 · Five Star Checking			210 · Accounts Payable		66.00
	Bill Pmt -Check	11/15/2023	30333		EBMUD		101 · Five Star Checking			210 · Accounts Payable		2,458.36
	Bill Pmt -Check	11/15/2023	30334		EDD	Account ID 932-0525-0	101 · Five Star Checking			210 · Accounts Payable		1,800.00
	Bill Pmt -Check	11/15/2023	30335		Eide Bailly LLP	Client # 266131	101 · Five Star Checking			210 · Accounts Payable		18,750.00
	Bill Pmt -Check	11/15/2023	30336		Fernando Herrera	Services rendered in October	101 · Five Star Checking			210 · Accounts Payable		2,775.00
	Bill Pmt -Check	11/15/2023	30337		GRAFIX SHOPPE	INV# 153666	101 · Five Star Checking			210 · Accounts Payable		578.00
	Bill Pmt -Check	11/15/2023	30338		Great America Financial Services	015-1439943-000	101 · Five Star Checking			210 · Accounts Payable		270.46
	Bill Pmt -Check	11/15/2023	30339		Greg Harman	Coverage Period December 2023	101 · Five Star Checking			210 · Accounts Payable		329.70
	Bill Pmt -Check	11/15/2023	30340		InTime Services Inc.	INV# 12307	101 · Five Star Checking			210 · Accounts Payable		13,625.00
	Bill Pmt -Check	11/15/2023	30341		Kanchana Borisuthiratana	Travel reimbursement from 10/16/23-	101 · Five Star Checking			210 · Accounts Payable		1,179.33
	Bill Pmt -Check	11/15/2023	30342		Major Alarm	150046003	101 · Five Star Checking			210 · Accounts Payable		69.00
	Bill Pmt -Check	11/15/2023	30343		Marrkel Smith	Reimbursement for Police Training or	101 · Five Star Checking			210 · Accounts Payable		966.93
	Bill Pmt -Check	11/15/2023	30344		Mobile Modular	R1031374	101 · Five Star Checking			210 · Accounts Payable		5,630.25
	Bill Pmt -Check	11/15/2023	30345		Nippon Life Insurance Company of Ai	GJ9600	101 · Five Star Checking			210 · Accounts Payable		104.00
	Bill Pmt -Check	11/15/2023	30346		PG&E		101 · Five Star Checking			210 · Accounts Payable		1,385.37
	Bill Pmt -Check	11/15/2023	30347		Principal Life Insurance	1129864-10001, for November	101 · Five Star Checking			210 · Accounts Payable		150.40
	Bill Pmt -Check	11/15/2023	30348		Public Safety Family Counseling Grou	INV# P2324-216	101 · Five Star Checking			210 · Accounts Payable		7,500.00
	Bill Pmt -Check	11/15/2023	30349		Renne Public Law Group	Legal services rendered through Sep	101 · Five Star Checking			210 · Accounts Payable		2,042.25
	Bill Pmt -Check	11/15/2023	30350		Rex Key and Security, Inc	0046899	101 · Five Star Checking			210 · Accounts Payable		1,000.00
	Bill Pmt -Check	11/15/2023	30351		Rubiconn LLC	November Billing	101 · Five Star Checking			210 · Accounts Payable		4,482.00
	Bill Pmt -Check	11/15/2023	30352		Smile Business Products, Inc.	KP01 INV# 1155414	101 · Five Star Checking			210 · Accounts Payable		154.54
	Bill Pmt -Check	11/15/2023	30353		Streamline	INV# 4E33FC18-0036	101 · Five Star Checking			210 · Accounts Payable		249.00
	Bill Pmt -Check	11/15/2023	30354		TransUnion	813540	101 · Five Star Checking			210 · Accounts Payable		75.00
	Bill Pmt -Check	11/15/2023	30355		US Bank CCard	4866 9145 5552 5747	101 · Five Star Checking			210 · Accounts Payable		6,929.92
	Bill Pmt -Check	11/15/2023	30356		USbancorp	Cust# 1783852	101 · Five Star Checking			210 · Accounts Payable		4,609.59
	Bill Pmt -Check	11/15/2023	30357		Verizon Wireless	772287401-00001	101 · Five Star Checking			210 · Accounts Payable		761.75
	Bill Pmt -Check	11/15/2023	30358		Vision Service Plan	00102808	101 · Five Star Checking			210 · Accounts Payable		258.48
	Bill Pmt -Check	11/15/2023	30359		Walnut Creek Ford	INV 112696	101 · Five Star Checking			210 · Accounts Payable		202.46
	Bill Pmt -Check	11/15/2023	30360		Wex Bank - Chevron	0496-00-526644-0	101 · Five Star Checking			210 · Accounts Payable		1,601.83
	Bill Pmt -Check	11/15/2023	30361		Wex Bank - Exxon	369-677-649-5	101 · Five Star Checking			210 · Accounts Payable		1,943.41
	Bill Pmt -Check	11/15/2023	30362		Lynelle Lewis	Mileage reimbursement from 10/12/2	101 · Five Star Checking			210 · Accounts Payable		74.67
	Bill Pmt -Check	11/15/2023	30363		Rosa Ruiz	October reimbursement	101 · Five Star Checking			210 · Accounts Payable		24.29
	Bill Pmt -Check	11/15/2023	30364		Ford Motor Credit Company LLC	Ford vehicle 2023	101 · Five Star Checking			210 · Accounts Payable		904.82
	Bill Pmt -Check	11/15/2023	30365		SSD Alarm	Account # A000093 - Alarm services	101 · Five Star Checking			210 · Accounts Payable		1,087.05
										Total Paid Amount:		136,024.34

Nov 15, 23

California State Treasurer
Fiona Ma, CPA



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

December 01, 2023

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

KENSINGTON POLICE PROTECTION AND
COMMUNITY SERVICES DISTRICT
TREASURER-TAX COLLECTOR
625 COURT STREET
FINANCE BUILDING, ROOM 102
MARTINEZ, CA 94553-1281

[Tran Type Definitions](#)

Account Number: 16-07-003

November 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	666,952.59
Total Withdrawal:	0.00	Ending Balance:	666,952.59