

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

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
100 · Petty Cash	\$ 100
101 · Five Star Checking	361,437
102 · Five Star Payroll	(0)
103 · Five Star Saving	271,863
104 · CLASS - KCC Capital	30,045
105 · CLASS - KPPCSD	1,502,274
110 · CCC Cash Accts	(100,313)
117b · Admin - Cash	29,058
133b · Resv - Cash	93,430
134 · CCC LAIF Accounts	666,953
Total Checking/Savings	2,854,848
Accounts Receivable	1,757,328
Other Current Assets	0
Total Current Assets	4,612,176
Fixed Assets	5,516,690
Other Assets	6,732,572
TOTAL ASSETS	16,861,437
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	42,987
Credit Cards	10,424
Other Current Liabilities	(410)
Total Current Liabilities	53,001
Long Term Liabilities	
240 · 2020 Pension Obligation Bond	4,076,000
265 · Compensated Absence/Vac Buyback	58,202
290 · Community Center Loan	137,549
293 · Vehicle Capital Lease	89,395
295 · Net OPEB Liability	(24,244)
297 · Deferred Inflows - OPEB	483,478
298 · Deferred Inflows - Pension	2,848,908
Total Long Term Liabilities	7,669,288
Total Liabilities	7,722,288
Equity	
350 · Invest. in Assets	5,164,503
390 · Retained Earnings	1,889,024
Net Income	2,085,621
Total Equity	9,139,149
TOTAL LIABILITIES & EQUITY	\$ 16,861,437

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
December 31, 2023 (Unaudited)

	All Funds				
	Dec 23	Jul - Dec 23	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ 132,472	\$ 2,433,755	\$ 2,400,000	\$ 33,755	101%
402 · Special Tax-Police	-	685,470	685,000	470	100%
404 · Measure G Supplemental Tax PD	-	679,346	660,000	19,346	103%
410 · Police Fees/Service Charges	399	2,839	5,000	(2,161)	57%
414 · POST Reimbursement	801	6,488	10,000	(3,512)	65%
415 · COPS/Other PD Grants	18,119	139,188	195,000	(55,812)	71%
418 · Reimbursements/Refunds	6,777	7,673	-	7,673	100%
Total 400 · Property Tax Revenue	158,567	3,954,759	3,955,000	(241)	100%
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	-	-	180,000	(180,000)	0%
424 · Special Tax-L&L Parks	-	46,719	46,000	719	102%
427 · Community Center Revenue	16,187	37,773	50,000	(12,227)	76%
438 · Tennis Court Revenue	234	1,273	1,000	273	127%
439 · Other Community Center Revenue	30,000	31,321	-	31,321	100%
Total 420 · Park/Rec Activities Revenue	46,421	117,086	277,000	(159,914)	42%
431 · Unrealized Gains/Loss	-	9,950			
440 · District Activities Revenue					
448a · Franchise Fees Gross	-	-	120,000	(120,000)	0%
448b · less Franchise Fees Paid Out	-	-	-	-	0%
456 · Interest-District	2,827	9,287	10,000	(713)	93%
458 · Other District Revenue	17,884	24,341	68,500	(44,159)	36%
Total 440 · District Activities Revenue	20,711	33,627	198,500	(164,873)	17%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	7,990	44,136	68,500	(24,364)	64%
Total 460 · Waste Removal Revenue	7,990	44,136	68,500	(24,364)	64%
480 · Rental Revenue - KPFD	-	4,877	29,300	(24,423)	17%
Total Income	233,689	4,164,436	4,528,300	(363,864)	92%
Gross Profit	233,689	4,164,436	4,528,300	(363,864)	92%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	3,747	18,802	50,100	(31,298)	38%
503.2 · Incentive Pay- Education	974	5,028	4,100	928	123%
503.3 · Incentive Pay- POST Certificate	3,806	20,669	34,600	(13,931)	60%
502 · Salary - Officers - Other	96,387	483,129	1,141,400	(658,271)	42%
Total 502 · Salary - Officers	104,913	527,627	1,230,200	(702,573)	43%
506 · Overtime	10,724	75,164	120,000	(44,836)	63%
508 · Salary - Non-Sworn	4,787	31,360	53,900	(22,540)	58%
509 · Hiring Bonus	4,000	15,000	20,000	(5,000)	75%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	900	4,400	10,800	(6,400)	41%
521-A · Medical/Vision/Dental-Active	15,130	92,813	183,700	(90,887)	51%
521-R · Medical/Vision/Dental-Retired	11,406	84,059	145,400	(61,341)	58%
522 · Officer Life Insurance	406	2,472	8,500	(6,028)	29%
523 · SocialSecurity/Medicare-Police	1,774	9,256	20,300	(11,044)	46%
524 · Social Security - District	297	1,944	4,100	(2,156)	47%
527 · PERS - District Portion	18,592	99,882	269,700	(169,818)	37%
529 · Pension Obln Bond Payment	-	78,463	330,900	(252,437)	24%
530 · Workers Comp	-	38,000	38,000	-	100%
531 · Unemployment	-	6,750	52,000	(45,250)	13%
Total 500 · Police Salary and Benefit Exp	172,930	1,067,189	2,508,100	(1,440,911)	43%
520 · In Lieu Health Expense	-	500	500	-	100%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	2,479	4,871	21,400	(16,529)	23%
553 · Police Equipment and Supplies	3,783	13,184	30,000	(16,816)	44%
554 · Traffic Safety	12,795	19,063	25,000	(5,937)	76%
560 · Crossing Guard	-	-	-	-	0%
561 · Fleet Expense	355	19,801	17,000	2,801	116%
562 · Vehicle Operation	2,686	24,549	30,000	(5,451)	82%
563 · Vehicle Lease	4,610	31,032	86,500	(55,468)	36%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
December 31, 2023 (Unaudited)

	All Funds				
	Dec 23	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
564 · Annual Law Encfcm. Tec/Dispatch	4,514	174,622	160,000	14,622	109%
566 · Radio Maintenance	900	11,360	37,800	(26,440)	30%
567 · Alarm	-	-	4,000	(4,000)	0%
568 · Evidence	1,430	4,227	7,500	(3,273)	56%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	1,335	15,415	30,000	(14,585)	51%
571 · Records	8,845	9,145	38,800	(29,655)	24%
572 · Hiring	3,392	7,382	25,000	(17,618)	30%
574 · Reserve Officers	-	(70)	-	(70)	100%
576 · Dues and Subscriptions	505	1,515	7,000	(5,485)	22%
580 · Utilities - Police	1,724	21,756	27,000	(5,244)	81%
581 · Bldg Repairs/Maint.	2,860	5,567	10,000	(4,433)	56%
587 · IT Contract	-	303	43,300	(42,997)	1%
588 · Telephone	928	11,773	10,000	1,773	118%
591 · General Liability Insurance	-	52,942	55,000	(2,058)	96%
592 · Online Services/Business Accts	-	440	5,000	(4,560)	9%
593 · Volunteer Programs	248	248	7,500	(7,252)	3%
594 · Community Events	741	3,749	7,500	(3,751)	50%
595 · Legal/Consulting - Police	4,375	6,055	9,000	(2,945)	67%
597 · Police Bldg. Lease	11,261	47,554	66,000	(18,446)	72%
597.1 · Bldg Maintenance/Repair	736	3,951	10,000	(6,049)	40%
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	71,651	494,691	792,300	(297,609)	62%
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	1,762	11,281	86,000	(74,719)	13%
602 · Custodial/Cleaning Services	-	(20)	12,000	(12,020)	-0%
623 · Social Security/Medicare - Dist	-	-	6,600	(6,600)	0%
600 · Park/Rec Sal & Ben - Other	-	625	-	625	100%
Total 600 · Park/Rec Sal & Ben	1,762	11,886	104,600	(92,714)	11%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	3,028	14,690	2,500	12,190	588%
642 · Utilities-Community Center	518	5,945	13,000	(7,055)	46%
643 · Janitorial Supplies	96	1,113	1,500	(387)	74%
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	30	3,958	-	3,958	100%
Total 640 · Community Center Expenses	3,672	28,113	58,400	(30,287)	48%
650 · Park					
651 · General Maintenance	-	2,730	30,000	(27,270)	9%
652 · Repairs	-	915	-	915	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	484	11,742	-	11,742	100%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	2,071	6,200	10,000	(3,800)	62%
674 · Tennis Court Maint/Repair	-	351	-	351	100%
Total 650 · Park	2,555	34,298	52,000	(17,702)	66%
Total 635 · Park/Recreation Expenses	6,228	62,410	110,400	(47,990)	57%
750 · Waste Managment Expenses					
751 · Waste Removal Franchise Fee Exp	1,337	18,915	51,400	(32,485)	37%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0%
753 · Other Waste Management Exp	-	8,047	3,040	5,007	265%
Total 750 · Waste Managment Expenses	1,337	26,963	122,930	(95,967)	22%
800 · District Expenses					
807 · Salaries	19,487	117,691	259,400	(141,709)	45%
808 · Payroll Taxes	1,620	9,843	19,800	(9,957)	50%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	249	4,022	7,500	(3,478)	54%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
December 31, 2023 (Unaudited)

	All Funds				
	Dec 23	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
816 · Office Supplies	508	1,406	2,000	(594)	70%
817 · Postage	144	962	-	962	100%
818 · Mileage Reimbursement	40	419	-	419	100%
819 · Dues/Subscriptions	161	14,921	11,000	3,921	136%
820 · Copier Contract	376	2,252	-	2,252	100%
825 · Board Continuing Ed/Conferences	282	5,065	8,000	(2,935)	63%
830 · Legal (District/Personnel)	13,194	40,362	25,000	15,362	161%
831 · Training and Travel Admin	816	10,236	18,700	(8,464)	55%
835 · Consulting	-	2,025	50,000	(47,975)	4%
840 · Accounting/Audit	17,500	41,488	95,000	(53,512)	44%
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	-	5,624	25,000	(19,376)	22%
891 · COVID	-	-	-	-	0%
898 · Other Expenses	61	8,551	5,000	3,551	171%
Total 800 · District Expenses	54,437	312,891	624,900	(312,009)	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	6,520	37,339	80,000	(42,661)	47%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	6,520	99,365	80,000	19,365	124%
997 · Payroll Expenses	294	1,986	-	1,986	100%
Total Expense	315,159	2,077,880	4,343,730	(2,265,850)	48%
Net Ordinary Income	(81,470)	2,086,555	184,570	1,901,985	1,130%
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	\$ (81,470)	\$ 2,086,555	\$ 154,070	\$ 1,932,485	1,354%

Kensington Police Protection & Community Services District
General Fund Profit & Loss Budget vs. Actual
December 31, 2023 (Unaudited)

	General Fund				
	Dec 23	Jul - Dec 23	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
401 · Levy Tax Police- Co. Prop. 1%	\$ 132,472	\$ 2,433,755	\$ 2,400,000	\$ 33,755	101%
402 · Special Tax-Police	-	685,470	685,000	470	100%
404 · Measure G Supplemental Tax PD	-	679,346	660,000	19,346	103%
Total 400 · Property Tax Revenue	<u>132,472</u>	<u>3,798,571</u>	<u>3,745,000</u>	<u>53,571</u>	<u>101%</u>
440 · District Activities Revenue					
456 · Interest-District	2,827	8,553	10,000	(1,447)	86%
458 · Other District Revenue	17,884	24,341	68,500	(44,159)	36%
Total 440 · District Activities Revenue	<u>20,711</u>	<u>32,893</u>	<u>78,500</u>	<u>(45,607)</u>	<u>42%</u>
480 · Rental Revenue - KPPFD	-	4,877	29,300	(24,423)	17%
Total Income	<u>153,183</u>	<u>3,836,341</u>	<u>3,852,800</u>	<u>(16,459)</u>	<u>100%</u>
Gross Profit	<u>153,183</u>	<u>3,836,341</u>	<u>3,852,800</u>	<u>(16,459)</u>	<u>100%</u>
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers	-	(216)	-	(216)	100%
Total 500 · Police Salary and Benefit Exp	<u>-</u>	<u>(216)</u>	<u>-</u>	<u>(216)</u>	<u>100%</u>
750 · Waste Managment Expenses					
753 · Other Waste Management Exp	-	79	-	79	100%
Total 750 · Waste Managment Expenses	<u>-</u>	<u>79</u>	<u>-</u>	<u>79</u>	<u>100%</u>
800 · District Expenses					
807 · Salaries	19,487	117,691	259,400	(141,709)	45%
808 · Payroll Taxes	1,620	9,843	19,800	(9,957)	50%
809 · Benefits	-	-	50,000	(50,000)	0%
815 · Admin Communications	249	4,022	7,500	(3,478)	54%
816 · Office Supplies	508	1,406	2,000	(594)	70%
817 · Postage	144	962	-	962	100%
818 · Mileage Reimbursement	40	419	-	419	100%
819 · Dues/Subscriptions	161	14,921	11,000	3,921	136%
820 · Copier Contract	376	2,252	-	2,252	100%
825 · Board Continuing Ed/Conferences	282	5,065	8,000	(2,935)	63%
830 · Legal (District/Personnel)	13,194	40,362	25,000	15,362	161%
831 · Training and Travel Admin	816	10,236	18,700	(8,464)	55%
835 · Consulting	-	2,025	50,000	(47,975)	4%
840 · Accounting/Audit	17,500	41,488	95,000	(53,512)	44%
850 · Insurance	-	45,000	45,000	-	100%
851 · Workers Comp	-	1,569	1,500	69	105%
861 · LAFCO	-	1,455	2,000	(545)	73%
870 · County Expenditures	-	6,164	25,000	(18,836)	25%
898 · Other Expenses	61	8,550	5,000	3,550	171%
Total 800 · District Expenses	<u>54,437</u>	<u>313,430</u>	<u>624,900</u>	<u>(311,470)</u>	<u>50%</u>
997 · Payroll Expenses	294	1,986	-	1,986	100%
Total Expense	<u>54,731</u>	<u>315,279</u>	<u>624,900</u>	<u>(309,621)</u>	<u>50%</u>
Net Ordinary Income	<u>98,452</u>	<u>3,521,062</u>	<u>3,227,900</u>	<u>293,162</u>	<u>109%</u>
Net Income	<u>\$ 98,452</u>	<u>\$ 3,521,062</u>	<u>\$ 3,227,900</u>	<u>\$ 293,162</u>	<u>109%</u>

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
December 31, 2023 (Unaudited)

	Police Fund				
	Dec 23	Jul - Dec 23	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
400 · Property Tax Revenue					
410 · Police Fees/Service Charges	\$ 399	\$ 2,839	\$ 5,000	\$ (2,161)	57%
414 · POST Reimbursement	801	6,488	10,000	(3,512)	65%
415 · COPS/Other PD Grants	18,119	139,188	195,000	(55,812)	71%
418 · Reimbursements/Refunds	6,777	7,673	-	7,673	100%
Total 400 · Property Tax Revenue	26,095	156,189	210,000	(53,811)	74%
431 · Unrealized Gains/Loss	-	9,950	-	9,950	100%
Total Income	26,095	166,139	210,000	(43,861)	79%
Gross Profit	26,095	166,139	210,000	(43,861)	79%
Expense					
500 · Police Salary and Benefit Exp					
502 · Salary - Officers					
503.1 · Holiday Pay	3,747	18,802	50,100	(31,298)	38%
503.2 · Incentive Pay- Education	974	5,028	4,100	928	123%
503.3 · Incentive Pay- POST Certificate	3,806	20,669	34,600	(13,931)	60%
502 · Salary - Officers - Other	96,387	483,344	1,141,400	(658,056)	42%
Total 502 · Salary - Officers	104,913	527,843	1,230,200	(702,357)	43%
506 · Overtime	10,724	75,164	120,000	(44,836)	63%
508 · Salary - Non-Sworn	4,787	31,360	53,900	(22,540)	58%
509 · Hiring Bonus	4,000	15,000	20,000	(5,000)	75%
510 · Vacation Cash Out	-	-	20,600	(20,600)	0%
516 · Uniform Allowance	900	4,400	10,800	(6,400)	41%
521-A · Medical/Vision/Dental-Active	15,130	92,813	183,700	(90,887)	51%
521-R · Medical/Vision/Dental-Retired	11,406	84,059	145,400	(61,341)	58%
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523 · SocialSecurity/Medicare-Police	1,774	9,256	20,300	(11,044)	46%
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529 · Pension Obln Bond Payment	-	78,463	330,900	(252,437)	24%
530 · Workers Comp	-	38,000	38,000	-	100%
531 · Unemployment	-	6,750	52,000	(45,250)	13%
Total 500 · Police Salary and Benefit Exp	172,930	1,067,405	2,508,100	(1,440,695)	43%
520 · In Lieu Health Expense	-	500	500	-	100%
550 · Police Operating Expenses					
552 · Office Supplies and Expenses	2,479	4,871	21,400	(16,529)	23%
553 · Police Equipment and Supplies	3,783	13,184	30,000	(16,816)	44%
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563 · Vehicle Lease	4,610	31,032	86,500	(55,468)	36%
564 · Annual Law Enfcmnt. Tec/Dispatch	4,514	174,622	160,000	14,622	109%
566 · Radio Maintenance	900	11,360	37,800	(26,440)	30%
567 · Alarm	-	-	4,000	(4,000)	0%
568 · Evidence	1,430	4,227	7,500	(3,273)	56%
569 · Emergency Preparedness	-	-	3,000	(3,000)	0%
570 · Training and Travel Exp	1,335	15,415	30,000	(14,585)	51%
571 · Records	8,845	9,145	38,800	(29,655)	24%
572 · Hiring	3,392	7,382	25,000	(17,618)	30%
574 · Reserve Officers	-	(70)	-	(70)	100%
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593 · Volunteer Programs	248	248	7,500	(7,252)	3%
594 · Community Events	741	3,749	7,500	(3,751)	50%
595 · Legal/Consulting - Police	4,375	6,055	9,000	(2,945)	67%
597 · Police Bldg. Lease	11,261	47,554	66,000	(18,446)	72%

Kensington Police Protection & Community Services District
Police Profit & Loss Budget vs. Actual
December 31, 2023 (Unaudited)

	Police Fund				
	Dec 23	Jul - Dec 23	YTD Budget	\$ Over Budget	% of Budget
597.1 · Bldg Maintenance/Repair	736	3,951	10,000	(6,049)	40%
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	71,651	494,691	792,300	(297,609)	62%
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	-	60,703	100%
Total Expense	244,581	1,623,299	3,300,900	(1,677,601)	49%
Net Ordinary Income	(218,486)	(1,457,161)	(3,090,900)	1,633,739	47%
Net Income	\$ (218,486)	\$ (1,457,161)	\$ (3,090,900)	\$ 1,633,739	47%

Kensington Police Protection & Community Services District
Profit & Loss Budget vs. Actual
December 31, 2023 (Unaudited)

	Parks Fund				
	Dec 23	Jul - Dec 23	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
420 · Park/Rec Activities Revenue					
406 · Per Capita Park Grant	\$ -	\$ -	\$ 180,000	\$ (180,000)	0%
424 · Special Tax-L&L Parks	-	46,719	46,000	719	102%
427 · Community Center Revenue	16,187	37,773	50,000	(12,227)	76%
438 · Tennis Court Revenue	234	1,273	1,000	273	127%
439 · Other Community Center Revenue	30,000	31,321	-	31,321	100%
Total 420 · Park/Rec Activities Revenue	46,421	117,086	277,000	(159,914)	42%
Total Income	46,421	117,086	277,000	(159,914)	42%
Gross Profit	46,421	117,086	277,000	(159,914)	42%
Expense					
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	1,762	11,281	86,000	(74,719)	13%
602 · Custodial/Cleaning Services	-	(20)	12,000	(12,020)	-0%
623 · Social Security/Medicare - Dist	-	-	6,600	(6,600)	0%
600 · Park/Rec Sal & Ben - Other	-	625	-	625	100%
Total 600 · Park/Rec Sal & Ben	1,762	11,886	104,600	(92,714)	11%
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
641 · General Maintenance	3,028	14,690	2,500	12,190	588%
642 · Utilities-Community Center	518	5,945	13,000	(7,055)	46%
643 · Janitorial Supplies	96	1,113	1,500	(387)	74%
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	30	3,958	-	3,958	100%
Total 640 · Community Center Expenses	3,672	28,113	58,400	(30,287)	48%
650 · Park					
651 · General Maintenance	-	2,730	30,000	(27,270)	9%
652 · Repairs	-	915	-	915	100%
653 · Landscaping	-	360	-	360	100%
656 · Utilities	484	11,742	-	11,742	100%
657 · General Liab/Workers Comp	-	12,000	12,000	-	100%
658 · Levy Administration	2,071	6,200	10,000	(3,800)	62%
674 · Tennis Court Maint/Repair	-	351	-	351	100%
Total 650 · Park	2,555	34,298	52,000	(17,702)	66%
Total 635 · Park/Recreation Expenses	6,228	62,410	110,400	(47,990)	57%
800 · District Expenses					
898 · Other Expenses	-	1	-	1	100%
Total 800 · District Expenses	-	1	-	1	100%
950 · Capital Outlay					
974 · Other Park Improvements	6,520	37,339	80,000	(42,661)	47%
978 · Pk/Rec Furn/Eq	-	1,323	-	1,323	100%
Total 950 · Capital Outlay	6,520	38,662	80,000	(41,338)	48%
Total Expense	14,510	112,958	295,000	(182,042)	38%
Net Ordinary Income	31,911	4,128	(18,000)	22,128	-23%
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	\$ 31,911	\$ 4,128	\$ (48,500)	\$ 52,628	-9%

Kensington Police Protection & Community Services District
Waste Management Profit & Loss Budget vs. Actual
December 31, 2023 (Unaudited)

	Waste Management Fund				
	Dec 23	Jul - Dec 23	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
440 · District Activities Revenue					
448a · Franchise Fees Gross	\$ -	\$ -	\$ 120,000	\$ (120,000)	0%
456 · Interest-District	-	734	-	734	100%
Total 440 · District Activities Revenue	-	734	120,000	(119,266)	1%
460 · Waste Removal Revenue					
461 · Waste Removal Franchise Fee	7,990	44,136	-	44,136	100%
Total 460 · Waste Removal Revenue	7,990	44,136	-	44,136	100%
Total Income	7,990	44,870	120,000	(75,130)	37%
Gross Profit	7,990	44,870	120,000	(75,130)	37%
Expense					
750 · Waste Management Expenses					
751 · Waste Removal Franchise Fee Exp	1,337	18,915	51,400	(32,485)	37%
752 · Waste Management Program Admin	-	-	68,490	(68,490)	0%
753 · Other Waste Management Exp	-	7,969	3,040	4,929	262%
Total 750 · Waste Management Expenses	1,337	26,884	122,930	(96,046)	22%
800 · District Expenses					
870 · County Expenditures	-	(837)	-	(837)	100%
Total 800 · District Expenses	-	(837)	-	(837)	100%
Total Expense	1,337	26,047	122,930	(96,883)	21%
Net Ordinary Income	6,653	18,823	(2,930)	21,753	-642%
Net Income	\$ 6,653	\$ 18,823	\$ (2,930)	\$ 21,753	-642%

Kensington Police Protection & Community Services District
Transaction List by Date
January 17, 2024

Item #06b

Type	Date	Num	Adj	Name	Memo	Account	Class	Clr	Split	Debit	Credit
Jan 17, 24											
Bill Pmt -Check	01/17/2024	30420		Advanced Systems Group LLC	C10169	101 - Five Star Checking			210 - Accounts Payable		2,025.00
Bill Pmt -Check	01/17/2024	30421		AFLAC	M1F02 INV# 403501 December billin	101 - Five Star Checking			210 - Accounts Payable		625.26
Bill Pmt -Check	01/17/2024	30422		Amazon	A1297SCF5R73DC	101 - Five Star Checking			210 - Accounts Payable		430.15
Bill Pmt -Check	01/17/2024	30423		AT&T CalNET 3	BAN 9391062077 Stmt 12/03/2023 -	101 - Five Star Checking			210 - Accounts Payable		925.35
Bill Pmt -Check	01/17/2024	30424		Best Best & Krieger LLP	Professional services rendered throu	101 - Five Star Checking			210 - Accounts Payable		12,829.67
Bill Pmt -Check	01/17/2024	30425		C & J Cleaning Services	December 2023	101 - Five Star Checking			210 - Accounts Payable		1,150.00
Bill Pmt -Check	01/17/2024	30426		C. L. E. A.	January 2024 Billing	101 - Five Star Checking			210 - Accounts Payable		256.00
Bill Pmt -Check	01/17/2024	30427		CC County Conservation & Developm	Franchise fee for November 2023	101 - Five Star Checking			210 - Accounts Payable		1,337.39
Bill Pmt -Check	01/17/2024	30428		CCC - Sheriff - Forensic Services	INV# KPD-2311	101 - Five Star Checking			210 - Accounts Payable		540.00
Bill Pmt -Check	01/17/2024	30429		Comcast	8155 40 044 0278610	101 - Five Star Checking			210 - Accounts Payable		209.69
Bill Pmt -Check	01/17/2024	30430		Delta Dental	05-0491200004	101 - Five Star Checking			210 - Accounts Payable		1,326.97
Bill Pmt -Check	01/17/2024	30431		EBMUD		101 - Five Star Checking			210 - Accounts Payable		901.72
Bill Pmt -Check	01/17/2024	30432		Eide Bailly LLP	Client # 266131	101 - Five Star Checking			210 - Accounts Payable		12,500.00
Bill Pmt -Check	01/17/2024	30433		Galls Incorporated	3524376	101 - Five Star Checking			210 - Accounts Payable		2,827.38
Bill Pmt -Check	01/17/2024	30434		Great America Financial Services	015-1439943-000	101 - Five Star Checking			210 - Accounts Payable		241.79
Bill Pmt -Check	01/17/2024	30435		Greg Harman	Coverage Period February 2024	101 - Five Star Checking			210 - Accounts Payable		349.40
Bill Pmt -Check	01/17/2024	30436		JB Construction	INV# 1719 Light installation and main	101 - Five Star Checking			210 - Accounts Payable		2,860.00
Bill Pmt -Check	01/17/2024	30437		Kanchana Borisuthiratana	Travel reimbursement from 12/19/23-	101 - Five Star Checking			210 - Accounts Payable		868.42
Bill Pmt -Check	01/17/2024	30438		KEL-AIRE	INV# 082486	101 - Five Star Checking			210 - Accounts Payable		483.13
Bill Pmt -Check	01/17/2024	30439		LEHR	INV# S197672	101 - Five Star Checking			210 - Accounts Payable		6,306.55
Bill Pmt -Check	01/17/2024	30440		Major Alarm	150046003	101 - Five Star Checking			210 - Accounts Payable		69.00
Bill Pmt -Check	01/17/2024	30441		Michael Logan	Vehicle 1501 Light Repair - reimburs	101 - Five Star Checking			210 - Accounts Payable		285.46
Bill Pmt -Check	01/17/2024	30442		Minuteman Press		101 - Five Star Checking			210 - Accounts Payable		1,006.62
Bill Pmt -Check	01/17/2024	30443		Mobile Modular	R1031374	101 - Five Star Checking			210 - Accounts Payable		5,630.25
Bill Pmt -Check	01/17/2024	30444		NBS Government Finance Group	INV# 202312-3739 & 3794 for service	101 - Five Star Checking			210 - Accounts Payable		2,644.82
Bill Pmt -Check	01/17/2024	30445		Nextiva, Inc.	AC# 3994083 Contract# 2751865	101 - Five Star Checking			210 - Accounts Payable		747.24
Bill Pmt -Check	01/17/2024	30446		PG&E	1525420294-6 Billing from 11/20/202	101 - Five Star Checking			210 - Accounts Payable		868.84
Bill Pmt -Check	01/17/2024	30447		Principal Life Insurance	1129864-10001, for January	101 - Five Star Checking			210 - Accounts Payable		150.40
Bill Pmt -Check	01/17/2024	30448		Richard Meure	INV# KPD0003	101 - Five Star Checking			210 - Accounts Payable		450.00
Bill Pmt -Check	01/17/2024	30449		Rosa Ruiz	December reimbursement	101 - Five Star Checking			210 - Accounts Payable		64.86
Bill Pmt -Check	01/17/2024	30450		Rubiconn LLC	January 2024 Billing	101 - Five Star Checking			210 - Accounts Payable		4,482.00
Bill Pmt -Check	01/17/2024	30451		Smile Business Products, Inc.	KP01 INV# 1167272	101 - Five Star Checking			210 - Accounts Payable		134.16
Bill Pmt -Check	01/17/2024	30452		SSD Alarm	Account # A000093 - Work order 229	101 - Five Star Checking			210 - Accounts Payable		736.46
Bill Pmt -Check	01/17/2024	30453		Streamline	INV# 4E33FC18-0037	101 - Five Star Checking			210 - Accounts Payable		249.00
Bill Pmt -Check	01/17/2024	30454		TransUnion	813540	101 - Five Star Checking			210 - Accounts Payable		75.00
Bill Pmt -Check	01/17/2024	30455		UBS	27250	101 - Five Star Checking			210 - Accounts Payable		591.70
Bill Pmt -Check	01/17/2024	30456		US Bank CCard	4866 9145 5552 5747	101 - Five Star Checking			210 - Accounts Payable		6,635.23
Bill Pmt -Check	01/17/2024	30457		USbancorp	Cust# 1783852	101 - Five Star Checking			210 - Accounts Payable		4,609.59
Bill Pmt -Check	01/17/2024	30458		Vision Service Plan	00102808	101 - Five Star Checking			210 - Accounts Payable		258.48
Bill Pmt -Check	01/17/2024	30459		Walnut Creek Ford	INV 112591	101 - Five Star Checking			210 - Accounts Payable		69.95
Bill Pmt -Check	01/17/2024	30460		Wex Bank - Chevron	0496-00-526644-0	101 - Five Star Checking			210 - Accounts Payable		1,147.28
Bill Pmt -Check	01/17/2024	30461		Wex Bank - Exxon	369-677-649-5	101 - Five Star Checking			210 - Accounts Payable		1,855.81
Bill Pmt -Check	01/17/2024	30462		Fernando Herrera	Services rendered in January 2024	101 - Five Star Checking			210 - Accounts Payable		4,515.00
Bill Pmt -Check	01/17/2024	30463		Ron DuPratt Ford	INV# 547101 Vehicle repair	101 - Five Star Checking			210 - Accounts Payable		2,045.66
Bill Pmt -Check	01/17/2024	30464		Department of Justice	155717	101 - Five Star Checking			210 - Accounts Payable		66.00
Jan 17, 24									Total Paid Amount:	88,382.68	