

**KENSINGTON COMMUNITY SERVICES DISTRICT**



**MONTHLY FINANCIALS  
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026**



**Kensington Community Services District**  
**Balance Sheet Unaudited**  
 For Period July 1, 2025 to June 30, 2026

Line	Account	
1	<b>Current Assets</b>	
2	<b>Bank Accounts</b>	
3	100 Petty Cash	100
4	101 Five Star Checking	633,690
5	103 Five Star Saving	4,069,344
6	105 CLASS - KPPCSD	900,155
7	106 Checking FSA	4,647
8	107 CLASS - PATHS	6,172
9	139 LAIF-District	4,637,524
10	<b>Total Bank Accounts</b>	<b>\$ 10,251,633</b>
11	<b>Accounts Receivable</b>	
12	140 Due from Other Funds	33
13	<b>Total Accounts Receivable</b>	<b>\$ 33</b>
14	<b>Other Current Assets</b>	
15	153 Prepaid Expenses	28,409
16	<b>Total Other Current Assets</b>	<b>\$ 28,409</b>
17	<b>Total Current Assets</b>	<b>\$ 10,280,075</b>
18	<b>Fixed Assets</b>	
19	<b>160 Police Fixed Assets</b>	
20	161 Police Bldg Improvements	200,061
21	162 Patrol Cars	494,913
22	163 Patrol Cars Accessories	43,673
23	165 Personal Police Equipment	72,587
24	166 Police Traffic Equipment	19,008
25	167 Station Equipment-Police	65,694
26	168 Office Furn & Equip	11,333
27	169 Computer Equip	111,257
28	<b>Total 160 Police Fixed Assets</b>	<b>\$ 1,018,526</b>
29	<b>170 Park/Rec Fixed Assets</b>	
30	171 Land	2,808,347
31	172 Community Center Building	2,310,260
32	173 Community Center Improvements	158,833
33	174 Park Improvements	919,380
34	178 Pk/R Furn & Fixtures	50,600
35	188 Construction in Progress	11,817
36	<b>Total 170 Park/Rec Fixed Assets</b>	<b>\$ 6,259,238</b>
37	189 Accumulated Depreciation	(1,992,625)
38	<b>Total Fixed Assets</b>	<b>\$ 5,285,139</b>



**Kensington Community Services District**  
**Balance Sheet Unaudited**  
 For Period July 1, 2025 to June 30, 2026

Line	Account	
39	Other Assets	
40	190 Deferred Outflows - OPEB	115,679
41	191 Deferred Outflows - Pension	1,063,572
42	<b>Total Other Assets</b>	<b>\$ 1,179,251</b>
43	<b>TOTAL ASSETS</b>	<b>\$ 16,744,466</b>
44	<b>LIABILITIES AND EQUITY</b>	
45	Liabilities	
46	Current Liabilities	
47	Accounts Payable	
48	200 Due to Other Funds	6,491,185
49	210 Accounts Payable	27,342
50	<b>Total Accounts Payable</b>	<b>\$ 6,518,527</b>
51	Other Current Liabilities	
52	219 Accrued Payroll	70,645
53	220 Payroll Liabilities	
54	224 PEBSCO	1,500
55	225 PERS - (District Portion)	11,147
56	226 PERS (Officers Portion)	7,877
57	228 PERS Service Credit	354
58	229 KPOA Dues, Legal Def., Survivor	850
59	231 AFLAC	443
60	<b>Total 220 Payroll Liabilities</b>	<b>\$ 22,171</b>
61	802 FSA Liability (Lively)	(897)
62	517 FSA Liability - Police	2,047
63	806 FSA Liability - Adm	540
64	<b>Total 802 FSA Liability (Lively)</b>	<b>\$ 1,690</b>
65	<b>Total Other Current Liabilities</b>	<b>\$ 94,506</b>
66	<b>Total Current Liabilities</b>	<b>\$ 6,613,032</b>
67	Long-Term Liabilities	
68	240 2020 Pension Obligation Bond	
69	241 2020 POB - ST Portion	188,000
70	242 2020 POB - LT Portion	3,533,000
71	<b>Total 240 2020 Pension Obligation Bond</b>	<b>\$ 3,721,000</b>
72	265 Compensated Absence/Vac Buyback	166,664
73	290 Community Center Loan	
74	291 Community Center Loan - ST	26,318
75	292 Community Center Loan - LT	85,009
76	<b>Total 290 Community Center Loan</b>	<b>\$ 111,327</b>



**Kensington Community Services District**  
**Balance Sheet Unaudited**  
For Period July 1, 2025 to June 30, 2026

<b>Line</b>	<b>Account</b>	
77	293 Vehicle Capital Lease	146,533
78	295 Net OPEB Liability	(748,239)
79	296 Net Pension Liability	1,061,775
80	297 Deferred Inflows - OPEB	157,210
81	298 Deferred Inflows - Pension	697,377
82	<b>Total Long-Term Liabilities</b>	<b>\$ 5,313,648</b>
83	<b>Total Liabilities</b>	<b>\$ 11,926,680</b>
84	<b>Equity</b>	
85	350 Invest. in Assets	5,164,503
86	390 Retained Earnings	(522,045)
87	395 Prior Period Adjustment	(162,591)
88	Net Income	337,919
89	<b>Total Equity</b>	<b>\$ 4,817,786</b>
90	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 16,744,466</b>



**Kensington Community Services District**  
**Fire Dept Balance Sheet Unaudited**  
 For Period July 1, 2025 to June 30, 2026

Line	Account	
1	Assets	
2	Current Assets	
3	Bank Accounts	
4	Capital Fund	21,425
5	KFPD Revolving Acct - Gen Fund	8,153
6	KFPD Temp - Gen. Fund	43,468
7	Money Market	1,106
8	Total for Bank Accounts	<b>\$74,152</b>
9	Accounts Receivable	
13	Advance on Supplemental Taxes	88,498
14	Total for Accounts Receivable	<b>\$88,498</b>
15	Other Current Assets	
16	Prepaid CERBT - Retiree Trust	802,416
17	Tax Money in KCSD accounts	6,190,561
18	Total for Other Current Assets	<b>\$6,992,977</b>
19	Total for Current Assets	<b>\$7,155,626</b>
20	Fixed Assets	
21	Accumulated Depreciation - Bldg	(1,410,184)
22	Accumulated Depreciation-Equip	(1,023,224)
23	Building and Improvements	12,268,543
24	Current Capital Outlay	
25	PSB Renovation Hard Cost	5,093
26	Temp Facilities - Decommission	28,457
27	Total for Current Capital Outlay	<b>\$33,550</b>
28	Equipment	1,976,576
29	Land	5,800
30	Total for Fixed Assets	<b>\$11,851,061</b>
31	Other Assets	
32	Deferred Outflow of Res. - OPEB	68,093
33	Suspense	1,553
34	Total for Other Assets	<b>\$69,646</b>
35	Total for Assets	<b>\$19,076,333</b>
36	Liabilities and Equity	
39	Accounts Payable	\$2,356
40	Credit Cards	
41	Five Star CC	813
42	Total for Credit Cards	<b>\$813</b>
43	Other Current Liabilities	



**Kensington Community Services District**  
**Fire Dept Balance Sheet Unaudited**  
For Period July 1, 2025 to June 30, 2026

<b>Line</b>	<b>Account</b>	
44	PSB Renovation Loan	2,160,000
45	<b>Total for Other Current Liabilities</b>	<b>\$2,160,000</b>
48	El Cerrito Reconciliation Liab.	153,182
49	<b>Total for Long-term Liabilities</b>	<b>\$153,182</b>
50	<b>Total for Liabilities</b>	<b>\$2,316,351</b>
51	<b>Equity</b>	
52	Fund Equity - Capital Projects	3,213,661
53	Fund Equity - General	3,889,496
54	Fund Equity - Gen Fixed Asset	2,222,992
55	Fund Equity - Special Revenue	109,075
56	<b>Fund Equity</b>	<b>6,291,575</b>
57	<b>Net Income</b>	<b>1,033,184</b>
58	<b>Total for Equity</b>	<b>\$16,759,982</b>
59	<b>Total for Liabilities and Equity</b>	<b>\$19,076,333</b>



**Kensington Community Services District**  
**Budget vs. Actuals: General Fund Unaudited**  
 For Period July 1, 2025 to June 30, 2026

Line	Account	Jun-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	400 Property Tax Revenue				
3	401 Levy Tax - Co. Prop. 1%	147,515	2,647,243	2,575,000	103%
4	Total 400 Property Tax Revenue	<b>\$ 147,515</b>	<b>\$ 2,647,243</b>	<b>\$ 2,575,000</b>	<b>103%</b>
5	440 Interest and Admin Charges				
6	456 Interest	15,670	164,795	75,000	220%
7	458 Other District Rev - Allocation	23,802	23,802	25,844	92%
8	Total 440 Interest and Admin Charges	<b>\$ 39,473</b>	<b>\$ 188,597</b>	<b>\$ 100,844</b>	<b>187%</b>
9	Total Income	<b>\$ 186,988</b>	<b>\$ 2,835,839</b>	<b>\$ 2,675,844</b>	<b>106%</b>
10	Gross Profit	<b>\$ 186,988</b>	<b>\$ 2,835,839</b>	<b>\$ 2,675,844</b>	<b>106%</b>
11	Expenses				
12	500.1 Benefits				
13	550.6 FSA Expenses		(1,489)		
14	Total 500.1 Benefits	<b>\$ -</b>	<b>\$ (1,489)</b>		
15	800 District Expenses				
16	815 Admin Communications	2,941	14,723	10,000	147%
17	816 Office Supplies	1,100	9,547	4,000	239%
18	817 Printing and Postage	170	6,383	7,500	85%
19	818 Mileage Reimbursement	164	1,247	1,000	125%
20	819 Dues/Subscriptions	1,054	12,420	20,000	62%
21	820 Copier Contract	222	4,212	4,000	105%
22	825 Board Continuing Ed/Conferences			4,000	0%
23	826 Board Meetings		665		
24	831 Training and Travel Admin	1,177	10,021	15,000	67%
25	870 County Expenditures			5,000	0%
26	898 Other Expenses	604	5,212	5,000	104%
27	Total 800 District Expenses	<b>\$ 7,430</b>	<b>\$ 64,429</b>	<b>\$ 75,500</b>	<b>85%</b>
28	800.2 Salaries & Benefits				
29	807 Salaries	33,037	266,414	277,644	96%
30	808 Payroll Taxes	2,518	22,721	21,239	107%
31	Total 800.2 Salaries & Benefits	<b>\$ 35,555</b>	<b>\$ 289,135</b>	<b>\$ 298,883</b>	<b>97%</b>
32	800.3 Professional Services				
33	830 Legal (District/Personnel)	3,626	62,611	45,000	139%
34	835 Consulting	1,155	43,934	25,000	176%
35	840 Accounting/Audit	1,601	46,584	75,000	62%
36	Total 800.3 Professional Services	<b>\$ 6,382</b>	<b>\$ 153,129</b>	<b>\$ 145,000</b>	<b>106%</b>
37	800.4 Insurances & LAFCO				



**Kensington Community Services District**  
**Budget vs. Actuals: General Fund Unaudited**  
 For Period July 1, 2025 to June 30, 2026

Line	Account	Jun-26	FY26 YTD Actual	FY 26 Budget	% of Budget
38	850 Insurance	4,857	58,279	56,000	104%
39	851 Workers Compensation	210	2,526	6,000	42%
40	861 LAFCO		1,850	2,000	93%
41	<b>Total 800.4 Insurances &amp; LAFCO</b>	<b>\$ 5,067</b>	<b>\$ 62,655</b>	<b>\$ 64,000</b>	<b>98%</b>
42	950 Capital Outlay		\$ -		
43	969 Computer Equipment		1,879		
44	<b>Total 950 Capital Outlay</b>	<b>\$ -</b>	<b>\$ 1,879</b>		
45	997 Payroll Expense	1,090	11,359	14,000	81%
46	<b>Total Expenses</b>	<b>\$ 55,524</b>	<b>\$ 581,097</b>	<b>\$ 597,383</b>	<b>97%</b>
47	<b>Net Operating Income</b>	<b>\$ 131,464</b>	<b>\$ 2,254,742</b>	<b>\$ 2,078,461</b>	<b>108%</b>
48	<b>Net Income</b>	<b>\$ 131,464</b>	<b>\$ 2,254,742</b>	<b>\$ 2,078,461</b>	<b>108%</b>



**Kensington Community Services District**  
**Budget vs. Actuals: Police Fund Unaudited**  
 For Period July 1, 2025 to June 30, 2026

Line	Account	Jun-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	<b>Income</b>				
2	<b>400.1 Assessments</b>				
3	<b>402 Special Tax-Police</b>	34,302	686,040	685,500	100%
4	<b>404 Measure G Supplemental Tax</b>	35,722	714,443	700,000	102%
5	<b>Total 400.1 Assessments</b>	<b>\$ 70,024</b>	<b>\$ 1,400,483</b>	<b>\$ 1,385,500</b>	<b>101%</b>
6	<b>400.2 Grant Revenue</b>		0		
7	<b>414 POST Reimbursement</b>	2,192	9,741	5,000	195%
8	<b>415 SLESF</b>	(5,496)	201,537	200,000	101%
9	<b>Total 400.2 Grant Revenue</b>	<b>\$ (3,304)</b>	<b>\$ 211,277</b>	<b>\$ 205,000</b>	<b>103%</b>
10	<b>400.3 Reimbursements &amp; Fees</b>				
11	<b>410 Police Fees/Service Charges</b>	(15)	13,659	10,000	137%
12	<b>418 CERBT Reimbursements/Refunds</b>	123,589	133,103	121,100	110%
13	<b>Total 400.3 Reimbursements &amp; Fees</b>	<b>\$ 123,575</b>	<b>\$ 146,762</b>	<b>\$ 131,100</b>	<b>112%</b>
14	<b>441 Other PD Revenue</b>	\$ 12,327	\$ 12,327		
15	<b>Total Income</b>	<b>\$ 202,621</b>	<b>\$ 1,770,849</b>	<b>\$ 1,721,600</b>	<b>103%</b>
16	<b>Gross Profit</b>	<b>\$ 202,621</b>	<b>\$ 1,770,849</b>	<b>\$ 1,721,600</b>	<b>103%</b>
17	<b>Expenses</b>				
18	<b>500 Police Salaries</b>				
19	<b>502 Officers Salaries</b>				
20	<b>502.1 Officers Salary</b>	182,640	1,428,586	1,353,586	106%
21	<b>503 Holiday Pay</b>	6,583	51,734	48,500	107%
22	<b>503.4 Incentive Pay-Longevity Pay</b>	1,266	10,126	7,500	135%
23	<b>504 Incentive Pay- Education</b>	2,040	16,061	15,000	107%
24	<b>505 Incentive Pay- POST Certificate</b>	6,746	45,286	30,000	151%
25	<b>Total 502 Officers Salaries</b>	<b>\$ 199,275</b>	<b>\$ 1,551,795</b>	<b>\$ 1,454,586</b>	<b>107%</b>
26	<b>506 Overtime</b>	17,041	149,107	75,000	199%
27	<b>Overtime reduced by Grant Reimbursement</b>	(14,384)	(39,502)		
28	<b>506 Overtime Total</b>	<b>\$ 2,657</b>	<b>\$ 109,605</b>	<b>\$ 75,000</b>	<b>146%</b>
29	<b>508 Salary - Non-Sworn</b>				
30	<b>548 GASB 75 - Expense</b>		3,200		
31	<b>Total 500 Police Salaries</b>	<b>\$ 201,932</b>	<b>\$ 1,664,600</b>	<b>\$ 1,529,586</b>	<b>109%</b>
32	<b>500.1 Benefits</b>				
33	<b>509 Hiring Bonus</b>		12,000	8,000	150%
34	<b>516 Uniform Allowance</b>	150	1,200	2,400	50%
35	<b>521-A Medical/Vision/Dental-Active</b>	15,846	226,928	240,000	95%
36	<b>521-R Medical/Vision/Dental-Retired</b>	7,124	96,481	121,000	80%
37	<b>522 Officer Life Insurance</b>		4,188	6,500	64%



**Kensington Community Services District**  
**Budget vs. Actuals: Police Fund Unaudited**  
 For Period July 1, 2025 to June 30, 2026

Line	Account	Jun-26	FY26 YTD Actual	FY 26 Budget	% of Budget
38	Total 500.1 Benefits	\$ 23,120	\$ 340,796	\$ 377,900	90%
39	500.2 Taxes & Worker's Comp				
40	523 Medicare	3,022	23,898	20,000	119%
41	530 Workers Compensation	6,917	83,000	84,000	99%
42	Total 500.2 Taxes & Worker's Comp	\$ 9,939	\$ 106,898	\$ 104,000	103%
43	500.3 Retirement				
44	527 CalPERS District Share	34,034	268,325	290,000	93%
45	529 Pension Obligation Bond Payment		327,640	330,900	99%
46	Total 500.3 Retirement	\$ 34,034	\$ 595,964	\$ 620,900	96%
47	550 Police Operating Expenses				
48	519 Axon - Body Cam/Tasers/Storage	2,680	23,324	25,000	93%
49	554 Traffic Safety/Equipment	494	6,742	15,000	45%
50	568 Evidence, Investigation, Forens	484	4,425	8,500	52%
51	571 Records, PRA, and Redaction Sof		2,626	5,000	53%
52	575 Community Safety Cameras	1,385	16,192	15,000	108%
53	576 Law, Subscriptions, and Members	1,043	11,321	3,000	377%
54	594 Community Events & Volunteer Programs	1,338	9,740	8,000	122%
55	Total 550 Police Operating Expenses	\$ 7,424	\$ 74,370	\$ 79,500	94%
56	550.1 Buiding & District Expenses				
57	552 Office Supplies and Expenses	1,833	10,260	6,500	158%
58	567 Building Alarm, Fire, Security	552	5,182	6,500	80%
59	580 PG&E, EBMUD, and Phone	2,592	33,452	35,000	96%
60	581 Building Repairs and Maintenanc		3,540	6,000	59%
61	587 IT Contract City of San Pablo	7,472	52,277	50,000	105%
62	590 Janitorial	1,150	14,435	13,000	111%
63	592 Website Social Media Contracts	46	3,763	1,000	376%
64	597 Police Bldg. Lease	5,489	72,977	88,000	83%
65	Total 550.1 Buiding & District Expenses	\$ 19,134	\$ 195,886	\$ 206,000	95%
66	550.2 Fleet Related Expenses				
67	561 Fleet Maintenance, Fuel, Toll,	8,258	93,530	55,650	168%
68	Vehicle Graphics reduced by Grant Reimbursement		(2,654)		
69	Total 561 Fleet Maintenance, Fuel, Toll,	\$ 8,258	\$ 90,876	\$ 55,650	163%
70	563 Vehicle Lease	1,300	28,839	15,000	192%
71	566 Radio Maintenance	1,392	17,648	15,000	118%
72	588 Police Fleet Cellular Contract	1,970	10,456	10,000	105%
73	Total 550.2 Fleet Related Expenses	\$ 12,920	\$ 147,819	\$ 95,650	155%
74	550.3 Personnel Miscellaneous				



**Kensington Community Services District**  
**Budget vs. Actuals: Police Fund Unaudited**  
 For Period July 1, 2025 to June 30, 2026

Line	Account	Jun-26	FY26 YTD Actual	FY 26 Budget	% of Budget
75	553 Police Uniforms, Eqpmt, & Duty	1,800	16,634	15,000	111%
76	570 Training and Travel Exp	207	24,187	25,000	97%
77	572 Recruiting, Hiring, and Backgro		2,738	7,500	37%
78	574 Reserve Program			4,000	0%
79	598 Consulting - Bckgrnd/hiring/rec	7,963	47,310	60,000	79%
80	<b>Total 550.3 Personnel Miscellaneous</b>	<b>\$ 9,969</b>	<b>\$ 90,869</b>	<b>\$ 111,500</b>	<b>81%</b>
81	<b>550.4 Prof Services &amp; Insurance</b>				
82	591 General Liability Insurance	5,833	74,157	70,000	106%
83	595 Legal & Lexipol	688	9,070	13,000	70%
84	564 Cal-ID, ARIES, SunRidge, LEFTA	13,436	182,993	180,000	102%
85	<b>Total 550.4 Prof Services &amp; Insurance</b>	<b>\$ 19,958</b>	<b>\$ 266,221</b>	<b>\$ 263,000</b>	<b>101%</b>
86	<b>Capital Outlay</b>				
87	950 Capital Outlay		118,710		
88	950 reduced by Grant Reimbursement		(118,710)		
89	963 Patrol Car Accessories		69,356	12,678	547%
90	963 reduced by Grant Reimbursement	(20,739)	(20,739)		
91	967 Station Equipment		17,353	12,000	145%
92	991 Capitalized Items - Contra			50,000	0%
93	<b>Total Capital Outlay</b>	<b>\$ (20,739)</b>	<b>\$ 65,970</b>	<b>\$ 74,678</b>	<b>88%</b>
94	<b>Total Expenses</b>	<b>\$ 331,127</b>	<b>\$ 3,549,392</b>	<b>\$ 3,462,714</b>	<b>103%</b>
95	<b>Net Operating Income</b>	<b>\$ (128,506)</b>	<b>\$ (1,778,543)</b>	<b>\$ (1,741,114)</b>	<b>102%</b>
96	<b>Net Income</b>	<b>\$ (128,506)</b>	<b>\$ (1,778,543)</b>	<b>\$ (1,741,114)</b>	<b>102%</b>



**Kensington Community Services District**  
**Budget vs. Actuals: Parks Unaudited**  
 For Period July 1, 2025 to June 30, 2026

Line	Account	Jun-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	420 Parks Grant Revenue				
3	406 Per Capita Park Grant				
4	<b>Total 420 Parks Grant Revenue</b>				
5	420.1 Parks Assessments				
6	424 Special Tax-L&L Parks	2,351	47,026	49,000	96%
7	<b>Total 420.1 Parks Assessments</b>	<b>\$ 2,351</b>	<b>\$ 47,026</b>	<b>\$ 49,000</b>	<b>96%</b>
8	420.2 Parks Rental Revenue				
9	427 Community Center Revenue	4,524	53,716	38,000	141%
10	438 Tennis Court Revenue	116	1,666	2,500	67%
11	439 Other Community Center Revenue	221	1,321		
12	<b>Total 420.2 Parks Rental Revenue</b>	<b>\$ 4,861</b>	<b>\$ 56,703</b>	<b>\$ 40,500</b>	<b>140%</b>
13	471 KCC Annual Fees	15,249	30,497	30,000	102%
14	<b>Total Income</b>	<b>\$ 22,460</b>	<b>\$ 134,227</b>	<b>\$ 119,500</b>	<b>112%</b>
15	<b>Gross Profit</b>	<b>\$ 22,460</b>	<b>\$ 134,227</b>	<b>\$ 119,500</b>	<b>112%</b>
16	Expenses				
17	600 Park/Rec Sal & Ben				
18	601 Park & Rec Administrator	2,959	22,977	24,600	93%
19	602 Custodial Salary	5,476	36,774	43,500	85%
20	623 Social Security/Medicare - Dist	643	4,545	5,210	87%
21	<b>Total 600 Park/Rec Sal &amp; Ben</b>	<b>\$ 9,078</b>	<b>\$ 64,296</b>	<b>\$ 73,310</b>	<b>88%</b>
22	635 Park/Recreation Expenses				
23	640 Parks Expenses				
24	641 General Maintenance	2,625	19,294	25,000	77%
25	642 Utilities-Community Center	2,590	27,196	28,000	97%
26	643 Janitorial Supplies		2,075	2,500	83%
27	644 Landscaping	9,270	38,620	36,000	107%
28	645 Workers Comp	167	2,000	4,000	50%
29	646 Community Center Repairs	962	6,701	10,000	67%
30	647 Legal/Consulting	1,067	1,067	3,000	36%
31	<b>Total 640 Parks Expenses</b>	<b>\$ 16,680</b>	<b>\$ 96,954</b>	<b>\$ 108,500</b>	<b>89%</b>
32	650 Other Park Expenses				
33	657 General Liability	1,250	15,000	15,000	100%
34	658 Levy Administration	735	8,893	9,000	99%
35	659 Other Park Expenses	258	11,186	10,000	112%
36	674 Tennis Court Maint/Repair	211	211	1,000	21%
37	<b>Total 650 Other Park Expenses</b>	<b>\$ 2,454</b>	<b>\$ 35,290</b>	<b>\$ 35,000</b>	<b>101%</b>



**Kensington Community Services District**  
**Budget vs. Actuals: Parks Unaudited**  
 For Period July 1, 2025 to June 30, 2026

Line	Account	Jun-26	FY26 YTD Actual	FY 26 Budget	% of Budget
38	Total 635 Park/Recreation Expenses	\$ 19,134	\$ 132,243	\$ 143,500	92%
39	950 Capital Outlay				
40	972 Park Buildings Improvement		119,748		
41	Total 950 Capital Outlay	\$ -	\$ 119,748		
42	Total Expenses	\$ 28,212	\$ 316,288	\$ 216,810	146%
43	Net Operating Income	\$ (5,752)	\$ (182,061)	\$ (97,310)	187%
44	Other Income				
45	470 KCC Reserves		60,000		
46	474 PATH Dedicated Capital Revenue		35,000	35,000	100%
47	Total Other Income	\$ -	\$ 95,000	\$ 35,000	271%
48	Other Expenses				
49	700 Bond Expense				
50	975 Community Center Loan Repayment	30,517	30,517	\$ 30,500	100%
51	Total 700 Bond Expense	\$ 30,517	\$ 30,517	\$ 30,500	100%
52	976 PATHS Capital Expense	2,342	57,495		
53	Total Other Expenses	\$ 32,859	\$ 88,012	\$ (30,500)	-289%
54	Net Other Income	\$ (32,859)	\$ 6,988	\$ 4,500	155%
55	Net Income	\$ (38,610)	\$ (175,073)	\$ (92,810)	189%



**Kensington Community Services District**  
**Budget vs. Actuals: Waste Management Unaudited**  
 For Period July 1, 2025 to June 30, 2026

Line	Account	Jun-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	<b>440 Interest and Admin Charges</b>				
3	<b>448 Franchise Fees</b>	31,949	127,948	120,000	107%
4	<b>Total 440 Interest and Admin Charges</b>	<b>\$ 31,949</b>	<b>\$ 127,948</b>	<b>\$ 120,000</b>	<b>107%</b>
5	<b>Total Income</b>	<b>\$ 31,949</b>	<b>\$ 127,948</b>	<b>\$ 120,000</b>	<b>107%</b>
6	<b>Gross Profit</b>	<b>\$ 31,949</b>	<b>\$ 127,948</b>	<b>\$ 120,000</b>	<b>107%</b>
8	Expenses				
9	<b>750 Waste Management Expenses</b>				
10	<b>751 Waste Removal Franchise Fee Exp</b>	17,127	54,792	51,000	107%
11	<b>752 Waste Management Program Admin</b>	23,802	23,802	25,844	92%
12	<b>753 Other Waste Management Exp</b>		700	5,000	14%
13	<b>754 Consulting/Legal (Waste Mgmt)</b>			10,000	0%
14	<b>799 Waste Mgmt Grant Exp</b>	315	11,861	25,000	47%
15	<b>Total 750 Waste Management Expenses</b>	<b>\$ 41,244</b>	<b>\$ 91,155</b>	<b>\$ 116,844</b>	<b>78%</b>
16	<b>Total Expenses</b>	<b>\$ 41,244</b>	<b>\$ 91,155</b>	<b>\$ 116,844</b>	<b>78%</b>
17	<b>Net Operating Income</b>	<b>\$ (9,295)</b>	<b>\$ 36,793</b>	<b>\$ 3,156</b>	<b>1166%</b>
18	<b>Net Income</b>	<b>\$ (9,295)</b>	<b>\$ 36,793</b>	<b>\$ 3,156</b>	<b>1166%</b>



**Kensington Fire Protection District**  
**Budget vs. Actuals: Fire Dept Unaudited**  
 For Period July 1 to June 30, 2026

Line	Account	Jun-26	FY26 YTD Actual	Budget	% of Budget
1	Income				
2	CERBT Reimbursement		52,459	54,752	96%
3	Interest Income	90	142,340	181,979	78%
4	Miscellaneous Income			2,060	0%
5	Other Tax Income	12,290	15,321	25,000	61%
6	Property Taxes	309,094	5,949,475	5,883,985	101%
7	Special Taxes	10,040	163,148	200,802	81%
8	Total Income	\$ 331,515	\$ 6,322,744	\$ 6,348,578	100%
9	Gross Profit	\$ 331,515	\$ 6,322,744	\$ 6,348,578	100%
10	Expenses				
11	COMMUNITY SERVICE ACTIVITIES				
12	CERT Emerg Kits/Sheds/Prepared				
13	Community Sandbags		3,228	2,690	120%
14	Community Service - Other				
15	Community Shredder		2,014	1,800	112%
16	Hazardous Vegetation Removal Grant		39,410	41,460	95%
17	Open Houses		233	1,030	23%
18	Public Education		16,609	15,000	111%
19	Volunteer Appreciation		504		
20	Total COMMUNITY SERVICE ACTIVITIES	\$ -	\$ 61,998	\$ 61,980	100%
21	Contingency			20,000	0%
22	Debt Service - Interest		84,523	84,523	100%
23	Debt Service - Principal		57,002	57,002	100%
24	DISTRICT ACTIVITIES				
25	Building Activities				
26	Building alarm				
27	Building Maintenance	2,430	7,562	12,683	60%
28	Gardening service		2,380	2,400	99%
29	Janitorial Service	208	208	3,240	6%
30	Medical Waste Disposal		4,905	4,494	109%
31	Miscellaneous Maint.		(5,808)	2,000	-290%
32	Total Building Activities	\$ 2,638	\$ 9,247	\$ 24,817	37%
33	Building Utilities/Service				
34	Gas and Electric	3,280	42,610	39,230	109%
35	Other		3,346	1,188	282%
36	Refuse Collection				
37	Sewer Charge		304		



**Kensington Fire Protection District**  
**Budget vs. Actuals: Fire Dept Unaudited**  
 For Period July 1 to June 30, 2026

Line	Account	Jun-26	FY26 YTD Actual	Budget	% of Budget
38	Water/Sewer	760	5,120	5,027	102%
39	<b>Total Building Utilities/Service</b>	<b>\$ 4,039</b>	<b>\$ 51,380</b>	<b>\$ 45,445</b>	<b>113%</b>
40	Election				
41	Equipment			41,700	0%
42	Firefighter's Apparel & PPE		1,432	1,545	93%
43	Firefighters' Expenses			5,150	0%
44	Memberships	730	7,914	9,785	81%
45	Office				
46	Internet	55	2,630	2,835	93%
47	Office Equipment				
48	Office Expense		5,131	5,000	103%
49	Office Supplies	85	1,946	2,500	78%
50	Office- Other		110	70	158%
51	Telephone	201	7,399	7,231	102%
52	<b>Total Office</b>	<b>\$ 341</b>	<b>\$ 17,217</b>	<b>\$ 17,636</b>	<b>98%</b>
53	Professional Development		2,369	5,000	47%
54	Staff Appreciation			2,575	0%
55	<b>Total DISTRICT ACTIVITIES</b>	<b>\$ 7,748</b>	<b>\$ 89,559</b>	<b>\$ 153,653</b>	<b>72%</b>
56	<b>OUTSIDE PROFESSIONAL SERVICES</b>				
57	Accounting		20,215	20,000	101%
58	Actuarial Valuation		9,500	3,200	297%
59	Audit		20,500	20,500	100%
60	Bank Fee	80	165	25	659%
61	Contra Costa County Expenses	122	45,670	42,334	108%
62	El Cerrito Contract Fee	373,377	4,480,522	4,480,522	100%
63	El Cerrito Reconciliation(s)	4,859	58,313	58,313	100%
64	Emergency Prep Coordinator	18,532	113,468	114,263	99%
65	Fire Abatement Contract			5,513	0%
66	Fire Engineer Plan Review		2,855	3,090	92%
67	Fiscal Analysis Consultant			3,090	0%
68	IT Services and Equipment		20,845	5,000	417%
69	LAFCO Fees		2,555	2,555	100%
70	Legal Fees	240	34,248	18,000	190%
71	Long Term Financial Planner		3,250	2,000	163%
72	Nixle Fee				
73	Operational Consultant	22,927	119,451	109,730	109%
74	Recruitment		16,000	16,000	100%



**Kensington Fire Protection District**  
**Budget vs. Actuals: Fire Dept Unaudited**  
 For Period July 1 to June 30, 2026

Line	Account	Jun-26	FY26 YTD Actual	Budget	% of Budget
75	Risk Management Insurance		16,856	24,582	69%
76	Temporary Services				
77	Website Development/Maintenance	415	4,738	3,846	123%
78	Wildland Vegetation Mgmt		(4,234)	4,244	-100%
79	<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>\$ 420,551</b>	<b>\$ 4,964,917</b>	<b>\$ 4,933,717</b>	<b>101%</b>
80	<b>RETIREE MEDICAL BENEFITS</b>				
81	CalPERS Settlement				
82	Delta Dental	507	4,177	5,127	81%
83	PERS Medical	3,551	41,009	39,904	103%
84	Vision Care	215	2,390	2,606	92%
85	<b>Total RETIREE MEDICAL BENEFITS</b>	<b>\$ 4,273</b>	<b>\$ 47,577</b>	<b>\$ 47,637</b>	<b>100%</b>
86	<b>Staff</b>				
87	Medical Insurance Contribution		3,000	6,067	49%
88	Payroll Processing		1,018	1,018	100%
89	Payroll Taxes		6,149	7,086	87%
90	Vacation Wages		11,070	11,070	100%
91	Wages		62,100	77,315	80%
92	Workers Compensation/Life Ins		1,993	3,251	61%
93	<b>Total Staff</b>	<b>\$ -</b>	<b>\$ 85,330</b>	<b>\$ 105,807</b>	<b>81%</b>
94	Vehicle Maintenance		125		
95	<b>Total Expenses</b>	<b>\$ 432,572</b>	<b>\$ 5,391,031</b>	<b>\$ 5,464,319</b>	<b>99%</b>
96	<b>Net Operating Income</b>	<b>\$ (101,058)</b>	<b>\$ 931,713</b>	<b>\$ 884,259</b>	<b>105%</b>
97	<b>Other Income</b>				
98	Unrealized Gain/Loss		(6,874)		
99	<b>Total Other Income</b>	<b>\$ -</b>	<b>\$ (6,874)</b>	<b>\$ -</b>	
100	<b>Other Expenses</b>				
101	Bad Debt		(60,651)		
102	<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ (108,344)</b>	<b>\$ -</b>	
103	<b>Net Other Income</b>	<b>\$ -</b>	<b>\$ 101,470</b>	<b>\$ -</b>	
104	<b>Net Income</b>	<b>\$ (101,058)</b>	<b>\$ 1,033,184</b>	<b>\$ 884,259</b>	<b>117%</b>