

KENSINGTON COMMUNITY SERVICES DISTRICT



**MONTHLY FINANCIALS
FOR THE PERIOD JULY 1, 2025 THROUGH MAY 31, 2026**

Reports for Management Purposes (Unaudited)



Kensington Community Services District
Balance Sheet Unaudited
 For Period July 1, 2025 to May 31, 2026

Line	Account	
1	Current Assets	
2	Bank Accounts	
3	100 Petty Cash	100
4	101 Five Star Checking	201,924
5	103 Five Star Saving	4,856,453
6	105 CLASS - KPPCSD	897,426
7	106 Checking FSA	4,269
8	107 CLASS - PATHS	36,121
9	139 LAIF-District	4,637,524
10	Total Bank Accounts	\$ 10,633,818
11	Other Current Assets	
12	153 Prepaid Expenses	69,610
13	Total Other Current Assets	\$ 69,610
14	Total Current Assets	\$ 10,703,428
15	Fixed Assets	
16	160 Police Fixed Assets	
17	161 Police Bldg Improvements	200,061
18	162 Patrol Cars	494,913
19	163 Patrol Cars Accessories	43,673
20	165 Personal Police Equipment	72,587
21	166 Police Traffic Equipment	19,008
22	167 Station Equipment-Police	65,694
23	168 Office Furn & Equip	11,333
24	169 Computer Equip	111,257
25	Total 160 Police Fixed Assets	\$ 1,018,526
26	170 Park/Rec Fixed Assets	
27	171 Land	2,808,347
28	172 Community Center Building	2,310,260
29	173 Community Center Improvements	158,833
30	174 Park Improvements	919,380
31	178 Pk/R Furn & Fixtures	50,600
32	188 Construction in Progress	11,817
33	Total 170 Park/Rec Fixed Assets	\$ 6,259,238
34	189 Accumulated Depreciation	(1,992,625)
35	Total Fixed Assets	\$ 5,285,139
36	Other Assets	
37	190 Deferred Outflows - OPEB	115,679
38	191 Deferred Outflows - Pension	1,063,572



Kensington Community Services District
Balance Sheet Unaudited
 For Period July 1, 2025 to May 31, 2026

Line	Account	
39	Total Other Assets	<u>\$ 1,179,251</u>
40	TOTAL ASSETS	\$ 17,167,818
41	LIABILITIES AND EQUITY	
42	Liabilities	
43	Current Liabilities	
44	Accounts Payable	
45	200 Due to Other Funds	6,953,073
46	210 Accounts Payable	50,137
47	Total Accounts Payable	<u>\$ 7,003,209</u>
48	Other Current Liabilities	
49	220 Payroll Liabilities	
50	225 PERS - (District Portion)	
51	231 AFLAC	39
52	Total 220 Payroll Liabilities	<u>\$ 39</u>
53	802 FSA Liability (Lively)	
54	517 FSA Liability - Police	1,654
55	806 FSA Liability - Adm	418
56	Total 802 FSA Liability (Lively)	<u>\$ 2,072</u>
57	Total Other Current Liabilities	<u>\$ 2,111</u>
58	Total Current Liabilities	<u>\$ 7,005,320</u>
59	Long-Term Liabilities	
60	240 2020 Pension Obligation Bond	
61	241 2020 POB - ST Portion	188,000
62	242 2020 POB - LT Portion	3,533,000
63	Total 240 2020 Pension Obligation Bond	<u>\$ 3,721,000</u>
64	265 Compensated Absence/Vac Buyback	166,664
65	290 Community Center Loan	
66	291 Community Center Loan - ST	26,318
67	292 Community Center Loan - LT	85,009
68	Total 290 Community Center Loan	<u>\$ 111,327</u>
69	293 Vehicle Capital Lease	146,533
70	295 Net OPEB Liability	(748,239)
71	296 Net Pension Liability	1,061,775
72	297 Deferred Inflows - OPEB	157,210
73	298 Deferred Inflows - Pension	697,377
74	Total Long-Term Liabilities	<u>\$ 5,313,648</u>
75	Total Liabilities	\$ 12,318,967
76	Equity	



Kensington Community Services District
Balance Sheet Unaudited
For Period July 1, 2025 to May 31, 2026

Line	Account	
77	350 Invest. in Assets	5,164,503
78	390 Retained Earnings	(522,045)
79	395 Prior Period Adjustment	(162,591)
80	Net Income	368,984
81	Total Equity	<u>\$ 4,848,851</u>
82	TOTAL LIABILITIES AND EQUITY	<u>\$ 17,167,818</u>



Kensington Community Services District
Fire Dept Balance Sheet Unaudited
 For Period July 1, 2025 to May 31, 2026

Line	Account	
1	Assets	
2	Current Assets	
3	Bank Accounts	
4	Capital Fund	21,425
5	KFPD Revolving Acct - Gen Fund	17,946
6	Money Market	51,016
7	Special Tax Fund	47,694
8	Total for Bank Accounts	\$ 138,080
9	Accounts Receivable	\$95,540
13	Other Current Assets	
14	Prepaid CERBT - Retiree Trust	802,416
15	Tax Money in KCSD accounts	6,652,331
16	Total for Other Current Assets	\$ 7,454,747
17	Total for Current Assets	\$ 7,688,368
18	Fixed Assets	
19	Accumulated Depreciation - Bldg	(1,410,184)
20	Accumulated Depreciation-Equip	(1,023,224)
21	Building and Improvements	12,268,543
22	Current Capital Outlay	
23	PSB Renovation Hard Cost	5,093
24	Temp Facilities - Decommission	28,457
25	Total for Current Capital Outlay	\$ 33,550
26	Equipment	1,976,576
27	Land	5,800
28	Total for Fixed Assets	\$ 11,851,061
29	Other Assets	
30	Deferred Outflow of Res. - OPEB	68,093
31	Suspense	345
32	Total for Other Assets	\$ 68,438
33	Total for Assets	\$ 19,607,867
34	Liabilities and Equity	
35	Current Liabilities	
36	Accounts Payable	384,630
39	Credit Cards	813
40	Other Current Liabilities	
41	PSB Renovation Loan	2,160,000
42	Total for Other Current Liabilities	\$ 2,160,000
43	Total for Current Liabilities	\$ 2,545,443



Kensington Community Services District
Fire Dept Balance Sheet Unaudited
For Period July 1, 2025 to May 31, 2026

Line	Account	
44	Long-term Liabilities	
45	El Cerrito Reconciliation Liab.	153,182
48	Equity	
49	Fund Equity - Capital Projects	3,213,661
50	Fund Equity - General	3,889,496
51	Fund Equity - Gen Fixed Asset	2,222,992
52	Fund Equity - Special Revenue	109,075
53	Fund Equity	6,291,575
54	Net Income	1,182,443
55	Total for Equity	<u>\$ 16,909,242</u>
56	Total for Liabilities and Equity	<u>\$ 19,607,867</u>



Kensington Community Services District
Budget vs. Actuals: General Fund Unaudited
 For Period July 1, 2025 to May 31, 2026

Line	Account	May-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	400 Property Tax Revenue				
3	401 Levy Tax - Co. Prop. 1%		2,499,727	2,575,000	97%
4	Total 400 Property Tax Revenue	\$ -	\$ 2,499,727	\$ 2,575,000	97%
5	440 Interest and Admin Charges				
6	456 Interest	19,116	149,124	75,000	199%
7	458 Other District Rev - Allocation			25,844	0%
8	Total 440 Interest and Admin Charges	\$ 19,116	\$ 149,124	\$ 100,844	148%
9	Total Income	\$ 19,116	\$ 2,648,852	\$ 2,675,844	99%
10	Gross Profit	\$ 19,116	\$ 2,648,852	\$ 2,675,844	99%
11	Expenses				
12	500.1 Benefits				
13	550.6 FSA Expenses	100	(1,489)		
14	Total 500.1 Benefits	\$ 100	\$ (1,489)		
15	800 District Expenses				
16	815 Admin Communications	566	11,783	10,000	118%
17	816 Office Supplies	1,935	8,447	4,000	211%
18	817 Printing and Postage	403	6,212	7,500	83%
19	818 Mileage Reimbursement		1,083	1,000	108%
20	819 Dues/Subscriptions	1,054	11,366	20,000	57%
21	820 Copier Contract	375	3,991	4,000	100%
22	825 Board Continuing Ed/Conferences			4,000	0%
23	826 Board Meetings		665		
24	831 Training and Travel Admin		8,845	15,000	59%
25	870 County Expenditures			5,000	0%
26	898 Other Expenses		4,608	5,000	92%
27	Total 800 District Expenses	\$ 4,333	\$ 56,999	\$ 75,500	75%
28	800.2 Salaries & Benefits				
29	807 Salaries	27,682	233,377	277,644	84%
30	808 Payroll Taxes	2,112	20,203	21,239	95%
31	Total 800.2 Salaries & Benefits	\$ 29,794	\$ 253,580	\$ 298,883	85%
32	800.3 Professional Services				
33	830 Legal (District/Personnel)	2,942	58,986	45,000	131%
34	835 Consulting		42,779	25,000	171%
35	840 Accounting/Audit	3,759	44,983	75,000	60%
36	Total 800.3 Professional Services	\$ 6,701	\$ 146,747	\$ 145,000	101%
37	800.4 Insurances & LAFCO				



Kensington Community Services District
Budget vs. Actuals: General Fund Unaudited
 For Period July 1, 2025 to May 31, 2026

Line	Account	May-26	FY26 YTD Actual	FY 26 Budget	% of Budget
38	850 Insurance	4,857	53,422	56,000	95%
39	851 Workers Compensation	210	2,315	6,000	39%
40	861 LAFCO		1,850	2,000	93%
41	Total 800.4 Insurances & LAFCO	\$ 5,067	\$ 57,588	\$ 64,000	90%
42	950 Capital Outlay		\$ -		
43	969 Computer Equipment		1,879		
44	Total 950 Capital Outlay	\$ -	\$ 1,879		
45	997 Payroll Expense	1,090	10,270	14,000	73%
46	Total Expenses	\$ 47,085	\$ 525,573	\$ 597,383	88%
47	Net Operating Income	\$ (27,969)	\$ 2,123,278	\$ 2,078,461	102%
48	Net Income	\$ (27,969)	\$ 2,123,278	\$ 2,078,461	102%



Kensington Community Services District
Budget vs. Actuals: Police Fund Unaudited
 For Period July 1, 2025 to May 31, 2026

Line	Account	May-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	400.1 Assessments				
3	402 Special Tax-Police		651,738	685,500	95%
4	404 Measure G Supplemental Tax		678,721	700,000	97%
5	Total 400.1 Assessments	\$ -	\$ 1,330,459	\$ 1,385,500	96%
6	400.2 Grant Revenue				
7	414 POST Reimbursement	1,554	7,548	5,000	151%
8	415 SLESF		207,033	200,000	104%
9	Total 400.2 Grant Revenue	\$ 1,554	\$ 214,582	\$ 205,000	105%
10	400.3 Reimbursements & Fees				
11	410 Police Fees/Service Charges	712	13,673	10,000	137%
12	418 CERBT Reimbursements/Refunds	6	9,514	121,100	8%
13	Total 400.3 Reimbursements & Fees	\$ 718	\$ 23,188	\$ 131,100	18%
14	Total Income	\$ 2,272	\$ 1,568,228	\$ 1,721,600	91%
15	Gross Profit	\$ 2,272	\$ 1,568,228	\$ 1,721,600	91%
16	Expenses				
17	500 Police Salaries				
18	502 Officers Salaries				
19	502.1 Officers Salary	118,008	1,245,946	1,353,586	92%
20	503 Holiday Pay	4,376	45,151	48,500	93%
21	503.4 Incentive Pay-Longevity Pay	844	8,861	7,500	118%
22	504 Incentive Pay- Education	1,355	14,022	15,000	93%
23	505 Incentive Pay- POST Certificate	4,033	38,540	30,000	128%
24	Total 502 Officers Salaries	\$ 128,615	\$ 1,352,520	\$ 1,454,586	93%
25	506 Overtime	11,576	132,066	75,000	176%
26	Overtime reduced by Grant Reimbursement		(25,117)		
27	506 Overtime Total	\$ 11,576	\$ 106,949	\$ 75,000	143%
28	508 Salary - Non-Sworn				
29	548 GASB 75 - Expense		3,200		
30	Total 500 Police Salaries	\$ 140,191	\$ 1,462,668	\$ 1,529,586	96%
31	500.1 Benefits				
32	509 Hiring Bonus	2,000	12,000	8,000	150%
33	516 Uniform Allowance	100	1,050	2,400	44%
34	521-A Medical/Vision/Dental-Active	(2,342)	211,082	240,000	88%
35	521-R Medical/Vision/Dental-Retired	406	89,357	121,000	74%
36	522 Officer Life Insurance	320	4,188	6,500	64%
37	Total 500.1 Benefits	\$ 484	\$ 317,676	\$ 377,900	84%



Kensington Community Services District
Budget vs. Actuals: Police Fund Unaudited
 For Period July 1, 2025 to May 31, 2026

Line	Account	May-26	FY26 YTD Actual	FY 26 Budget	% of Budget
38	500.2 Taxes & Worker's Comp				
39	523 Medicare	1,986	20,876	20,000	104%
40	530 Workers Compensation	6,917	76,083	84,000	91%
41	Total 500.2 Taxes & Worker's Comp	\$ 8,902	\$ 96,959	\$ 104,000	93%
42	500.3 Retirement				
43	527 CalPERS District Share	22,193	234,291	290,000	81%
44	529 Pension Obligation Bond Payment	68,010	327,640	330,900	99%
45	Total 500.3 Retirement	\$ 90,203	\$ 561,930	\$ 620,900	91%
46	550 Police Operating Expenses				
47	519 Axon - Body Cam/Tasers/Storage	2,680	20,644	25,000	83%
48	554 Traffic Safety/Equipment	199	6,248	15,000	42%
49	568 Evidence, Investigation, Forens	1,164	4,018	8,500	47%
50	571 Records, PRA, and Redaction Sof		2,626	5,000	53%
51	575 Community Safety Cameras	1,385	14,807	15,000	99%
52	576 Law, Subscriptions, and Members	1,044	10,217	3,000	341%
53	594 Community Events & Volunteer Programs	193	8,402	8,000	105%
54	Total 550 Police Operating Expenses	\$ 6,665	\$ 66,961	\$ 79,500	84%
55	550.1 Buiding & District Expenses				
56	552 Office Supplies and Expenses	235	8,427	6,500	130%
57	567 Building Alarm, Fire, Security	427	4,630	6,500	71%
58	580 PG&E, EBMUD, and Phone	1,297	30,861	35,000	88%
59	581 Building Repairs and Maintenanc		3,540	6,000	59%
60	587 IT Contract City of San Pablo	2,958	44,804	50,000	90%
61	590 Janitorial	2,300	13,295	13,000	102%
62	592 Website Social Media Contracts	77	3,717	1,000	372%
63	597 Police Bldg. Lease	3,150	67,488	88,000	77%
64	Total 550.1 Buiding & District Expenses	\$ 10,444	\$ 176,762	\$ 206,000	86%
65	550.2 Fleet Related Expenses				
66	561 Fleet Maintenance, Fuel, Toll,	9,136	85,272	55,650	153%
67	Vehicle Graphics reduced by Grant Reimbursement		(2,654)		
68	Total 561 Fleet Maintenance, Fuel, Toll,	\$ 9,136	\$ 82,618	\$ 55,650	148%
69	563 Vehicle Lease	1,300	27,539	15,000	184%
70	566 Radio Maintenance	874	16,256	15,000	108%
71	588 Police Fleet Cellular Contract		8,487	10,000	85%
72	Total 550.2 Fleet Related Expenses	\$ 11,310	\$ 134,899	\$ 95,650	141%
73	550.3 Personnel Miscellaneous				
74	553 Police Uniforms, Eqpmt, & Duty	668	14,834	15,000	99%



Kensington Community Services District
Budget vs. Actuals: Police Fund Unaudited
 For Period July 1, 2025 to May 31, 2026

Line	Account	May-26	FY26 YTD Actual	FY 26 Budget	% of Budget
75	570 Training and Travel Exp	1,134	23,980	25,000	96%
76	572 Recruiting, Hiring, and Backgro	202	2,738	7,500	37%
77	574 Reserve Program			4,000	0%
78	598 Consulting - Bckgrnd/hiring/rec		39,348	60,000	66%
79	Total 550.3 Personnel Miscellaneous	\$ 2,004	\$ 80,900	\$ 111,500	73%
80	550.4 Prof Services & Insurance				
81	591 General Liability Insurance	5,833	68,324	70,000	98%
82	595 Legal & Lexipol	655	8,382	13,000	64%
83	Total 550.4 Prof Services & Insurance	\$ 6,488	\$ 76,706	\$ 83,000	92%
84	564 Cal-ID, ARIES, SunRidge, LEFTA	12,236	169,556	180,000	94%
85	950 Capital Outlay		118,710		
86	950 Capital Outlay reduced by Grant Reimbursement		(118,710)		
87	Capital Outlay	\$ 12,236	\$ 169,556	\$ 180,000	94%
88	963 Patrol Car Accessories		69,356	12,678	547%
89	967 Station Equipment		17,353	12,000	145%
90	991 Capitalized Items - Contra			50,000	0%
91	Total Capital Outlay	\$ -	\$ 256,264	\$ 74,678	343%
92	Total Expenses	\$ 288,929	\$ 3,231,727	\$ 3,462,714	93%
93	Net Operating Income	\$ (286,656)	\$ (1,663,499)	\$ (1,741,114)	96%
94	Net Income	\$ (286,656)	\$ (1,663,499)	\$ (1,741,114)	96%



Kensington Community Services District
Budget vs. Actuals: Parks Unaudited
 For Period July 1, 2025 to May 31, 2026

Line	Account	May-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	420 Parks Grant Revenue				
3	406 Per Capita Park Grant				
4	Total 420 Parks Grant Revenue				
5	420.1 Parks Assessments				
6	424 Special Tax-L&L Parks		44,675	49,000	91%
7	Total 420.1 Parks Assessments	\$ -	\$ 44,675	\$ 49,000	91%
8	420.2 Parks Rental Revenue				
9	427 Community Center Revenue	9,863	49,193	38,000	129%
10	438 Tennis Court Revenue	112	1,550	2,500	62%
11	439 Other Community Center Revenue		1,100		
12	Total 420.2 Parks Rental Revenue	\$ 9,975	\$ 51,843	\$ 40,500	128%
13	471 KCC Annual Fees		15,249	30,000	51%
14	Total Income	\$ 9,975	\$ 111,766	\$ 119,500	94%
15	Gross Profit	\$ 9,975	\$ 111,766	\$ 119,500	94%
16	Expenses				
17	600 Park/Rec Sal & Ben				
18	601 Park & Rec Administrator	1,913	20,018	24,600	81%
19	602 Custodial Salary	3,983	31,298	43,500	72%
20	623 Social Security/Medicare - Dist	449	3,902	5,210	75%
21	Total 600 Park/Rec Sal & Ben	\$ 6,345	\$ 55,218	\$ 73,310	75%
22	635 Park/Recreation Expenses				
23	640 Parks Expenses				
24	641 General Maintenance	1,136	16,669	25,000	67%
25	642 Utilities-Community Center	2,845	24,607	28,000	88%
26	643 Janitorial Supplies	116	2,191	2,500	88%
27	644 Landscaping	2,735	29,350	36,000	82%
28	645 Workers Comp	167	1,833	4,000	46%
29	646 Community Center Repairs		5,739	10,000	57%
30	647 Legal/Consulting			3,000	0%
31	Total 640 Parks Expenses	\$ 6,998	\$ 80,390	\$ 108,500	74%
32	650 Other Park Expenses				
33	657 General Liability	1,250	13,750	15,000	92%
34	658 Levy Administration	849	8,158	9,000	91%
35	659 Other Park Expenses	258	10,928	10,000	109%
36	674 Tennis Court Maint/Repair			1,000	0%
37	Total 650 Other Park Expenses	\$ 2,357	\$ 32,836	\$ 35,000	94%



Kensington Community Services District
Budget vs. Actuals: Parks Unaudited
 For Period July 1, 2025 to May 31, 2026

Line	Account	May-26	FY26 YTD Actual	FY 26 Budget	% of Budget
38	Total 635 Park/Recreation Expenses	\$ 9,356	\$ 113,226	\$ 143,500	79%
39	950 Capital Outlay				
40	972 Park Buildings Improvement		119,748		
41	974 Other Park Improvements	22,240	22,240		
42	Total 950 Capital Outlay	\$ 22,240	\$ 141,988		
43	Total Expenses	\$ 37,941	\$ 310,432	\$ 216,810	143%
44	Net Operating Income	\$ (27,966)	\$ (198,666)	\$ (97,310)	204%
45	Other Income				
46	470 KCC Reserves		60,000		
47	474 PATH Dedicated Capital Revenue		35,000	35,000	100%
48	Total Other Income	\$ -	\$ 95,000	\$ 35,000	271%
49	Other Expenses				
50	700 Bond Expense				
51	975 Community Center Loan Repayment		\$ -	\$ 30,500	0%
52	Total 700 Bond Expense	\$ -	\$ -	\$ 30,500	0%
53	976 PATHS Capital Expense		32,913		
54	Total Other Expenses	\$ -	\$ 32,913	\$ (30,500)	-108%
55	Net Other Income	\$ -	\$ 62,087	\$ 4,500	1380%
56	Net Income	\$ (27,966)	\$ (136,579)	\$ (92,810)	147%



Kensington Community Services District
Budget vs. Actuals: Waste Management Unaudited
 For Period July 1, 2025 to May 31, 2026

Line	Account	May-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	440 Interest and Admin Charges				
3	448 Franchise Fees	5,712	95,998	120,000	80%
4	Total 440 Interest and Admin Charges	\$ 5,712	\$ 95,998	\$ 120,000	80%
5	Total Income	\$ 5,712	\$ 95,998	\$ 120,000	80%
6	Gross Profit	\$ 5,712	\$ 95,998	\$ 120,000	80%
8	Expenses				
9	750 Waste Management Expenses				
10	751 Waste Removal Franchise Fee Exp		37,664	51,000	74%
11	752 Waste Management Program Admin			25,844	0%
12	753 Other Waste Management Exp		700	5,000	14%
13	754 Consulting/Legal (Waste Mgmt)			10,000	0%
14	799 Waste Mgmt Grant Exp	555	11,546	25,000	46%
15	Total 750 Waste Management Expenses	\$ 555	\$ 49,911	\$ 116,844	43%
16	Total Expenses	\$ 555	\$ 49,911	\$ 116,844	43%
17	Net Operating Income	\$ 5,157	\$ 46,088	\$ 3,156	1460%
18	Net Income	\$ 5,157	\$ 46,088	\$ 3,156	1460%



Kensington Fire Protection District
Budget vs. Actuals: Fire Dept Unaudited
 For Period July 1 to May 31, 2026

Line	Account	May-26	FY26 YTD Actual	Budget	% of Budget
1	Income				
2	CERBT Reimbursement		52,459	54,752	96%
3	Interest Income	692	142,250	181,979	78%
4	Miscellaneous Income			2,060	0%
5	Other Tax Income		3,031	25,000	12%
6	Property Taxes		5,640,381	5,883,985	96%
7	Special Taxes		200,802	200,802	100%
8	Total Income	\$ 692	\$ 6,038,923	\$ 6,348,578	95%
9	Gross Profit	\$ 692	\$ 6,038,923	\$ 6,348,578	95%
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		5,132	12,683	40%
28	Gardening service		2,380	2,400	99%
29	Janitorial Service			3,240	0%
30	Medical Waste Disposal	1,031	4,905	4,494	109%
31	Miscellaneous Maint.		(5,808)	2,000	-290%
32	Total Building Activities	\$ 1,031	\$ 148,134	\$ 186,342	79%
33	Building Utilities/Service				
34	Gas and Electric	2,958	39,330	39,230	100%
35	Other	693	3,346	1,188	282%
36	Refuse Collection		0		
37	Sewer Charge		304		



Kensington Fire Protection District
Budget vs. Actuals: Fire Dept Unaudited
 For Period July 1 to May 31, 2026

Line	Account	May-26	FY26 YTD Actual	Budget	% of Budget
38	Water/Sewer	571	4,361	5,027	87%
39	Total Building Utilities/Service	\$ 4,222	\$ 47,341	\$ 45,445	104%
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	7,184	9,785	73%
45	Office				
46	Internet	55	2,404	2,835	85%
47	Office Equipment				
48	Office Expense		5,131	5,000	103%
49	Office Supplies	44	1,524	2,500	61%
50	Office- Other		110	70	158%
51	Telephone	663	7,198	7,231	100%
52	Total Office	\$ 763	\$ 16,367	\$ 17,636	93%
53	Professional Development		2,369	5,000	47%
54	Staff Appreciation			2,575	0%
55	Total DISTRICT ACTIVITIES	\$ 6,744	\$ 81,303	\$ (2,602)	72%
56					
57	OUTSIDE PROFESSIONAL SERVICES				
58	Accounting		20,215	20,000	101%
59	Actuarial Valuation		9,500	3,200	297%
60	Audit		20,500	20,500	100%
61	Bank Fee	39	85	25	341%
62	Contra Costa County Expenses		45,548	42,334	108%
63	EI Cerrito Contract Fee	378,236	4,178,459	4,480,522	93%
64	EI Cerrito Reconciliation(s)		(17,861)	58,313	-31%
65	Emergency Prep Coordinator		94,936	114,263	83%
66	Fire Abatement Contract			5,513	0%
67	Fire Engineer Plan Review		2,855	3,090	92%
68	Fiscal Analysis Consultant			3,090	0%
69	IT Services and Equipment		20,845	5,000	417%
70	LAFCO Fees		2,555	2,555	100%
71	Legal Fees	673	34,008	18,000	189%
72	Long Term Financial Planner		3,250	2,000	163%
73	Nixle Fee				
74	Operational Consultant	10,965	96,524	109,730	88%



Kensington Fire Protection District
Budget vs. Actuals: Fire Dept Unaudited
 For Period July 1 to May 31, 2026

Line	Account	May-26	FY26 YTD Actual	Budget	% of Budget
75	Recruitment		16,000	16,000	100%
76	Risk Management Insurance		16,856	24,582	69%
77	Temporary Services				
78	Website Development/Maintenance	415	4,323	3,846	112%
79	Wildland Vegetation Mgmt		(4,234)	4,244	-100%
80	Total OUTSIDE PROFESSIONAL SERVICES	\$ 390,327	\$ 4,544,366	\$ 4,933,717	92%
81	RETIREE MEDICAL BENEFITS				
82	CalPERS Settlement				
83	Delta Dental	507	3,671	5,127	72%
84	PERS Medical	7,106	37,458	39,904	94%
85	Vision Care	215	2,175	2,606	83%
86	Total RETIREE MEDICAL BENEFITS	\$ 7,828	\$ 43,304	\$ 47,637	91%
87	Staff				
88	Medical Insurance Contribution		3,000	6,067	49%
89	Payroll Processing		1,018	1,018	100%
90	Payroll Taxes		6,149	7,086	87%
91	Vacation Wages		11,070	11,070	100%
92	Wages		62,100	77,315	80%
93	Workers Compensation/Life Ins	(308)	1,993	3,251	61%
94	Total Staff	\$ (308)	\$ 85,330	\$ 105,807	81%
95	Vehicle Maintenance		125		
96	Total Expenses	\$ 404,899	\$ 4,957,951	\$ 5,464,319	91%
97	Net Operating Income	\$ (404,208)	\$ 1,080,973	\$ 884,259	122%
98	Other Income				
99	Unrealized Gain/Loss		(6,874)		
100	Total Other Income	\$ -	\$ (6,874)	\$ -	
101	Other Expenses				
102	Clearing Account		(108,344)		
103	Total Other Expenses	\$ -	\$ (108,344)	\$ -	
104	Net Other Income	\$ -	\$ 101,470	\$ -	
105	Net Income	\$ (404,208)	\$ 1,182,443	\$ 884,259	134%