KENSINGTON COMMUNITY SERVICES DISTRICT

KENSINGTON
COMMUNITY
SERVICES DISTRICT

MONTHLY FINANCIALS
FOR THE PERIOD JULY 1, 2026 THROUGH OCTOBER 31, 2026

Reports for Management Purposes (Unaudited)



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

Line	Account		
1	**Current Assets**		
2	**Bank Accounts**		
3	**100 Petty Cash**		100
4	**101 Five Star Checking**		948,131
5	**103 Five Star Saving**		753,429
6	**105 CLASS - KPPCSD**		911,755
7	**106 Checking FSA**		5,618
8	**107 CLASS - PATHS**		6,252
9	**139 LAIF-District**		4,729,576
10	**Total Bank Accounts**	**$**	**7,354,860**
11	**Accounts Receivable**		
12	**144 Advance on Suppl. Taxes**		39,268
13	**148 Accounts Receivable/interest**		2,305
14	**Total Accounts Receivable**	**$**	**41,573**
15	**Other Current Assets**		
16	**153 Prepaid Expenses**		328,182
17	**193 Fire Prepaid CERBT Retiree Trust**		842,797
18	**Total Other Current Assets**	**$**	**1,170,979**
19	**Total Current Assets**	**$**	**8,567,412**
20	**Fixed Assets**		
21	**160 Police Fixed Assets**		
22	**161 Police Bldg Improvements**		200,061
23	**162 Patrol Cars**		677,459
24	**163 Patrol Cars Accessories**		43,673
25	**165 Personal Police Equipment**		72,587
26	**166 Police Traffic Equipment**		19,008
27	**167 Station Equipment-Police**		73,627
28	**168 Office Furn & Equip**		11,333
29	**169 Computer Equip**		133,594
30	**Total 160 Police Fixed Assets**	**$**	**1,231,342**
31	**170 Park/Rec Fixed Assets**		
32	**171 Land**		2,808,347
33	**172 Community Center Building**		2,310,260
34	**173 Community Center Improvements**		158,833
35	**174 Park Improvements**		976,065
36	**178 Pk/R Furn & Fixtures**		50,600
37	**Total 170 Park/Rec Fixed Assets**	**$**	**6,304,106**
38	**180 Fire Fixed Assets**		

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

Line	Account		
39	181 Fire Building & Improvements		12,297,000
40	182 Equipment		1,976,576
41	183 Land		5,800
42	Total 180 Fire Fixed Assets	$	14,279,376
43	189 Accumulated Depreciation		(4,953,329)
44	Total Fixed Assets	$	16,861,495
45	Other Assets		
46	190 Deferred Outflows - OPEB		103,696
47	191 Deferred Outflows - Pension		841,776
48	Total Other Assets	$	945,472
49	TOTAL ASSETS	$	26,374,379
50	LIABILITIES AND EQUITY		
51	Liabilities		
52	Current Liabilities		
53	Accounts Payable		369,595
54	210 Accounts Payable		
55	Total Accounts Payable	$	369,595
56	Other Current Liabilities		
57	220 Payroll Liabilities		
58	231 AFLAC		112
59	Total 220 Payroll Liabilities	$	112
60	802 FSA Liability (Lively)		
61	517 FSA Liability - Police		2,374
62	806 FSA Liability - Adm		654
63	Total 802 FSA Liability (Lively)	$	3,028
64	Total Other Current Liabilities	$	3,140
65	Total Current Liabilities	$	372,735
66	Long-Term Liabilities		
67	240 2020 Pension Obligation Bond		
68	241 2020 POB - ST Portion		195,000
69	242 2020 POB - LT Portion		3,338,000
70	Total 240 2020 Pension Obligation Bond	$	3,533,000
	253 Bond Interest Payable	$	71,629
71	265 Compensated Absence/Vac Buyback		181,654
72	281 PSB Loan		
73	282 PSB Loan - ST		59,322
74	283 PSB Loan - LT		1,887,900
75	Total 281 PSB Loan	$	1,947,222



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

Line	Account		
76	290 Community Center Loan		
77	291 Community Center Loan - ST		27,286
78	292 Community Center Loan - LT		57,723
79	**Total 290 Community Center Loan**	**$**	**85,009**
80	293 Vehicle Capital Lease		52,049
81	294 El Cerrito Reconciliations Liability		127,638
82	295 Net OPEB Liability		(896,778)
83	296 Net Pension Liability		571,480
84	297 Deferred Inflows - OPEB		225,018
85	298 Deferred Inflows - Pension		616,099
86	299 Deferred Inflows - OPEB Fire		2,061
87	**Total Long-Term Liabilities**	**$**	**6,516,081**
88	**Total Liabilities**	**$**	**6,888,816**
89	**Equity**		
90	300 Opening Bal Equity		84
91	301 Fire Equity		15,711,735
92	350 Invest. in Assets		5,164,503
93	390 Retained Earnings		1,700,400
94	395 Prior Period Adjustment		(162,591)
95	Net Income		(2,928,537)
96	**Total Equity**	**$**	**19,485,593**
97	**TOTAL LIABILITIES AND EQUITY**	**$**	**26,374,410**



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

Line	Account	Oct-26	FY27 YTD Actual	FY 27 Budget	% of Budget
1	**Income**				
2	**01- 400 Property Tax Revenue**				
3	**01-401 Levy Tax - Co. Prop. 1%**	262,684	262,684	8,800,000	3%
4	**Total 01-400 Property Tax Revenue**	**$ 262,684**	**$ 262,684**	**$ 8,800,000**	**3%**
5	**01-440 Interest and Admin Charges**				
6	**01-456 Interest**	7,559	89,876	300,000	30%
7	**01-457 Other Revenue**	1,090	30,601		
8	**01-458 Other District Rev - Allocation**			30,700	0%
9	**Total 01-440 Interest and Admin Charges**	**$ 8,649**	**$ 120,477**	**$ 330,700**	**36%**
10	**Total Income**	**$ 271,334**	**$ 383,162**	**$ 9,130,700**	**4%**
11	**Gross Profit**	**$ 271,334**	**$ 383,162**	**$ 9,130,700**	**4%**
12	**Expenses**				
13	**01-800 District Expenses**				
14	**01-813 IT Services & Equipment**	140	662	25,000	3%
15	**01-814 Website development/Maint.**			10,000	0%
16	**01-815 Admin Communications**	3,875	5,156	15,000	34%
17	**01-816 Office Supplies**	3	299	10,000	3%
18	**01-817 Printing and Postage**	243	1,086	6,000	18%
19	**01-818 Mileage Reimbursement**		393	1,500	26%
20	**01-819 Dues/Subscriptions**	1,088	4,672	20,000	23%
21	**01-820 Copier Contract**	154	770	2,000	38%
22	**01- 825 Board Continuing Ed/Conferences**		103	5,000	2%
23	**01-826 Board Meetings**		336		
24	**01-831 Training and Travel Admin**	1,445	2,608	15,000	17%
25	**01-832 Landscaping & Maintenance**			6,000	0%
26	**01-860 Election**			8,000	0%
27	**01-870 County Expenditures**			68,000	0%
28	**01-997 Payroll Expense**	1,090	4,359	14,000	31%
29	**01-580 Utilities**			5,000	0%
30	**01- 550.6 FSA Expenses**	100	400	1,500	27%
31	**01-898 Other Expenses**	350	387	5,000	8%
32	**Total 01-800 District Expenses**	**$ 8,487**	**$ 21,230**	**$ 217,000**	**10%**
33	**01-800.2 Salaries & Benefits**				
34	**01-807 Salaries**	22,818	85,256	390,396	22%
35	**01-808 Payroll Taxes**	1,740	6,482	29,865	22%
36	**Total 01-800.2 Salaries & Benefits**	**$ 24,558**	**$ 91,738**	**$ 420,261**	**22%**
37	**01-800.3 Professional Services**				
38	**01- 830 Legal (District/Personnel)**	8,314	34,697	60,000	**58%**



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

Line	Account	Oct-26	FY27 YTD Actual	FY 27 Budget	% of Budget
39	01-835 Consulting		4,717	10,000	47%
40	01-836 Operational Consulting	8,493	33,222	50,000	66%
41	01-840 Consulting Accounting	2,660	15,160	45,000	34%
42	01-841 Audit		13,000	30,000	43%
43	01-572 Recruiting. Hiring, Background			10,000	0%
44	Total 01-800.3 Professional Services	$ 19,467	$ 100,796	$ 205,000	49%
45	01-800.4 Insurances & LAFCO				
46	01-850 Risk management Insurance	4,888	14,665	47,245	31%
47	01- 851 Workers Compensation	771	3,084	7,500	41%
48	01-861 LAFCO			3,000	0%
49	Total 01-800.4 Insurances & LAFCO	$ 5,659	$ 17,749	$ 57,745	31%
50	Total operating expenses	$ 58,171	$ 231,514	$ 900,006	26%
51	Net Operating Income	$ 213,163	$ 151,648	$ 8,230,694	2%
52	01- 950 Capital Outlay				
53	01- 969 Computer Equipment			$ 10,000	0%
54	01-977 PSB Loan Principal			$ 59,322	0%
55	01-979 PSC Loan interest			$ 81,351	0%
56	Total Capital Expenses	$ -	$ -	$ 150,673	0%
57	Net Income	$ 213,163	$ 151,648	$ 8,080,021	2%



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

Line	Account	Oct-26	FY27 YTD Actual	FY 27 Budget	% of Budget
1	**Income**				
2	**02-400.1 Assessments**				
3	**02-402 Special Tax-Police**			686,000	0%
4	**02-404 Measure G Supplemental Tax**			741,000	0%
5	**Total 02-400.1 Assessments**	**$ -**	**$ -**	**$ 1,427,000**	**0%**
6	**02-400.2 Grant Revenue**				
7	**02-414 POST Reimbursement**			3,000	0%
8	**02-415 SLESF**	9,416	9,416	200,000	5%
9	**Total 02-400.2 Grant Revenue**	**$ 9,416**	**$ 9,416**	**$ 203,000**	**5%**
10	**02-400.3 Reimbursements & Fees**				
11	**02-410 Police Fees/Service Charges**	323	3,070	15,000	20%
12	**02-418 CERBT Disbursements**			122,000	0%
13	**Total 02-400.3 Reimbursements & Fees**	**$ 323**	**$ 3,070**	**$ 137,000**	**2%**
14	**02-419 Other PD Revenue**		634		
15	**02-422 PD Grant Revenue**		600		
16	**Total Income**	**$ 9,739**	**$ 13,721**	**$ 1,767,000**	**1%**
17	**Gross Profit**	**$ 9,739**	**$ 13,721**	**$ 1,767,000**	**1%**
18	**Expenses**				
19	**02-500 Police Salaries**				
20	**02-502 Officers Salaries**				
21	**02-502.1 Officers Salary**	122,601	440,451	1,532,278	29%
22	**02-503 Holiday Pay**	4,591	16,056	50,373	32%
23	**02-503.4 Incentive Pay-Longevity Pay**	1,299	3,897	13,760	28%
24	**02-504 Incentive Pay- Education**	1,414	4,949	17,110	29%
25	**02-505 Incentive Pay- POST Certificate**	4,727	16,518	51,174	32%
26	**02-506 Overtime**	16,310	43,745	80,000	55%
27	**02-506 Overtime to be reimbursed by Grant**		(9,620)		
28	**02-506 Total Overtime**	**16,310**	**34,125**	**80,000**	**43%**
29	**02-506.1 Overtime Special Events**	421	2,753	10,000	28%
30	**02-548 GASB 75 - Expense**		5,250		
32	**Total 02-500 Police Salaries**	**$ 151,363**	**$ 533,619**	**$ 1,754,695**	**30%**
33	**02-500.1 Benefits**				
34	**02-509 Hiring Bonus**		2,000	10,000	20%
35	**02-516 Uniform Allowance**	100	350	1,200	29%
36	**02-520 In Lieu Health Expense**	1,000	3,500	12,000	29%
37	**02-521-A Medical/Vision/Dental-Active**	17,818	73,242	205,000	36%
38	**02-521-R Medical/Vision/Dental-Retired**	7,100	30,094	90,000	33%

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

Line	Account	Oct-26	FY27 YTD Actual	FY 27 Budget	% of Budget
39	02-522 Officer Life Insurance	650	1,625	3,300	49%
40	**Total 02-500.1 Benefits**	**$ 26,667**	**$ 110,811**	**$ 321,500**	**34%**
41	**02-500.2 Taxes & Worker's Comp**				
42	02-808 Payroll Taxes	2,135	7,482	26,170	29%
43	02-851 Workers Compensation PD	5,822	29,954	77,190	39%
44	**Total 02-500.2 Taxes & Worker's Comp**	**$ 7,957**	**$ 37,436**	**$ 103,360**	**36%**
45	**02-500.3 Retirement**				
46	02-527 CalPERS District Share	35,637	130,491	436,194	30%
47	02-529 Pension Obligation Bond Payment			331,258	0%
48	**Total 02-500.3 Retirement**	**$ 35,637**	**$ 130,491**	**$ 767,452**	**17%**
49	**02-550 Police Operating Expenses**				
50	02-519 Axon - Body Cam/Tasers/Storage	2,680	10,721	30,500	35%
51	02-554 Traffic Safety/Equipment	25	3,649	18,000	20%
52	02-568 Evidence, Investigation, Forens	25	2,636	7,000	38%
53	02-575 Community Safety Cameras			15,000	0%
54	02-594 Community Events & Volunteer Programs	210	2,237	9,000	25%
55	02-819 PD Subscriptions/Memberships	3,155	6,019	8,000	75%
56	**Total 02-550 Police Operating Expenses**	**$ 6,096**	**$ 25,262**	**$ 87,500**	29%
57	**02-550.1 Buiding & District Expenses**				
58	02-567 Building Alarm, Fire, Security		2,249	5,000	45%
59	02-580 PG&E, EBMUD, and Phone	3,163	12,009	35,000	34%
60	02-581 Building Repairs and Maintenanc	361	361	4,000	9%
61	02-587 IT Contract City of San Pablo	14	26,362	45,000	59%
62	02-590 Janitorial	1,158	5,150	13,000	40%
63	02-592 Website Social Media Contracts	46	184	1,000	18%
64	02-597 Police Bldg. Lease		8,796	12,600	70%
65	02-816 Office Supplies and Expenses	941	3,040	10,000	30%
66	**Total 02-550.1 Buiding & District Expenses**	**$ 5,683**	**$ 58,152**	**$ 125,600**	**46%**
67	**02-550.2 Fleet Related Expenses**				
68	02-561 Fleet Maintenance, Fuel, Toll,	5,088	25,034	75,000	33%
69	02-563 Vehicle Lease	1,300	5,200	16,000	33%
70	02-566 Radio Maintenance			10,000	0%
71	02-588 Police Fleet Cellular Contract	1,471	4,450	12,000	37%
72	**Total 02-550.2 Fleet Related Expenses**	**$ 7,858**	**$ 34,684**	**$ 113,000**	**31%**
73	**02-550.3 Personnel Miscellaneous**				
74	02-553 Uniforms, Eqpmt, & Duty Gear	622	4,965	20,000	25%
75	02-570 Training and Travel Exp	2,225	9,618	25,000	38%



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

Line	Account	Oct-26	FY27 YTD Actual	FY 27 Budget	% of Budget
76	02-572 Recruiting, Hiring, and Backgro		3,031	1,500	202%
77	02-574 Reserve Program			1,500	0%
78	02-835 Consulting - Bckgrnd/hiring/rec	5,168	13,520	50,000	27%
79	**Total 02-550.3 Personnel Miscellaneous**	**$ 8,015**	**$ 31,134**	**$ 98,000**	**32%**
80	**02-550.4 Prof Services & Insurance**				
81	02-555 CAPS			11,500	0%
82	02-564 Cal-ID, ARIES, SunRidge, LEFTA	12,632	66,915	190,000	35%
83	02-596 Lexipole	314	1,590	4,500	35%
84	02-830 Legal		1,253	4,000	31%
85	02-850 Risk Management Insurance	6,667	20,000	80,000	25%
86	**Total 02-550.4 Prof Services & Insurance**	**$ 19,613**	**$ 89,758**	**$ 290,000**	**31%**
87	**Total Operating Expenses**	**$ 268,889**	**$ 1,051,348**	**$ 3,661,107**	**29%**
88	**Net Operating Income**	**$ (259,150)**	**$ (1,037,627)**	**$ (1,894,107)**	**55%**
89	**02- 950 Capital Outlay**				
90	02-559 CHP Expenses		15,452		
91	02-963 Patrol Car Accessories		5,573	40,000	14%
92	02-967 Station Equipment			15,000	0%
93	02-982 Police Building Cap Projects		190,002	190,000	
94	**Total 02-950 Capital Outlay**	**$ -**	**$ 211,026**	**$ 245,000**	**86%**
95	**Total Expenses**	**$ 268,889**	**$ 1,262,374**	**$ 3,906,107**	**32%**
96	**Net Income**	**$ (259,150)**	**$ (1,248,653)**	**$ (2,139,107)**	**58%**

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

Line	Account	Oct-26	FY27 YTD Actual	FY 27 Budget	% of Budget
1	**Income**				
2	**03-402 Special Taxes**			200,802.00	0%
3	**03-418 CERBT Disbursements**			53,000.00	0%
4	**03-419 Other Revenue**	438.00	438.00	3,000.00	15%
5	**Total Income**	**$ 438**	**$ 438**	**$ 256,802**	**0%**
6	**Gross Profit**	**$ 438**	**$ 438**	**$ 256,802**	**0%**
7	**Expenses**				
8	**03-1008 Outside Professional Services**				
9	**03-1009 Actuarial Valuation**			6,000	0%
10	**03-1010 El Cerrito Contract Fee**	410,257	1,641,027	4,923,081	33%
11	**03-1011 El Cerrito Reconciliations**	10,636	42,546	127,638	33%
12	**03-1016 Wildland Vegetation Management**	1,470	1,470	4,500	33%
13	**03-1015 Fire Engineer Plan Review**			3,000	0%
14	**03-837 Emergency Prep Coordinator**	8,943	27,165	110,000	25%
15	**03-850 Risk Management Insurance**	2,833	11,333	34,000	33%
16	**Total 03-1008 Outside Prof. Services**	**$ 434,139**	**$ 1,723,541**	**$ 5,208,219**	33%
17	**03-520 Retiree Medical Benefits**				
18	**03-521R Medical/Vision/Dental (Retired)**	3,551	16,155	53,000	30%
19	**Total 03-520 Retiree Medical Benefits**	**$ 3,551**	**$ 16,155**	**$ 53,000**	**30%**
20	**03-904 Community Service Activities**				
21	**03-569 Emergency Preparedness**	1,166	1,634	6,000	27%
22	**03-905 KEEP Grant**		15,204	15,000	101%
23	**03-906 Haz. Veg. Removal Grant Exp**		67,462	80,000	84%
24	**03-908 Public Education**	1,298	1,298	16,000	8%
25	**Total 03-904 Community Service Activities**	**$ 2,464**	**$ 85,597**	**$ 117,000**	**73%**
26	**03-910 Fire District Activities**				
27	**03-553 Uniforms, Equipment, & Duty Gear**			4,000	0%
28	**03-567 Building Alarm, Fire, Security, & Maint.**	3,897	16,730	16,000	105%
29	**03-576 Subscriptions/Memberships**	342	4,911	5,000	98%
30	**03-580 Utilities**	1,695	16,716	52,500	32%
31	**03-590 Janitorial**			1,000	0%
32	**03-590 Janitorial (Med Waste Disposal)**	444	3,989	5,000	80%
33	**03-644 Landscaping**	340	2,040	5,000	41%
34	**03-898 Other Expenses**		1,126	5,000	23%
35	**Total 03-910 Fire District Activities**	**$ 6,719**	**$ 45,512**	**$ 93,500**	**49%**
36	**Total operating expenses**	**$ 446,873**	**$ 1,870,805**	**$ 5,471,719**	**34%**
37	**Net operating income**	**$ (446,435)**	**$ (1,870,367)**	**$ (5,214,917)**	**36%**

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

Line	Account	Oct-26	FY27 YTD Actual	FY 27 Budget	% of Budget
38	**03-970 Capital Purchases**				
39	**03-967 Fire Station Equipment**	11,850	12,525	40,000	31%
40	**Total 03-970 Capital Purchases**	**$ 11,850**	**$ 12,525**	**$ 40,000**	**31%**
41	**Total Expenses**	**$ 458,723**	**$ 1,883,329**	**$ 5,511,719**	**34%**
42	**Net Income**	**$ (458,285)**	**$ (1,882,891)**	**$ (5,254,917)**	**36%**

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

Line	Account	Oct-26	FY27 YTD Actual	FY 27 Budget	% of Budget
1	**Income**				
2	**04-420.1 Parks Assessments**				
3	**04-402 Special Tax-L&L Parks**			50,000	0%
4	**Total 04-420.1 Parks Assessments**			**$ 50,000**	**0%**
5	**04-420.2 Parks Rental Revenue**				
6	**04-419 Other Misc. Revenue**		900		
7	**04-427 Community Center Revenue**	8,089	23,912	40,000	60%
8	**04-438 Tennis Court Revenue**	178	556	1,500	
9	**Total 04-420.2 Parks Rental Revenue**	**$ 8,267**	**$ 25,368**	**$ 41,500**	**61%**
10	**04-471 KCC Annual Fees**			31,000	0%
11	**Total Income**	**$ 8,267**	**$ 25,368**	**$ 122,500**	**21%**
12	**Gross Profit**	**$ 8,267**	**$ 25,368**	**$ 122,500**	**21%**
13	**Expenses**				
14	**04-600 Park/Rec Sal & Ben**				
15	**04-807 Parks Salaries**	5,503	19,383	73,548	26%
16	**04-808 Payroll Taxes Parks**	419	1,496	5,626	27%
17	**Total 04-600 Park/Rec Sal & Ben**	**$ 5,923**	**$ 20,879**	**$ 79,174**	**26%**
18	**04-635 Park/Recreation Expenses**				
19	**04-640 Parks Expenses**				
20	**04-580 Utilities-Community Center**	1,354	15,926	30,000	53%
21	**04-581 Community Center Repairs**	2,765	3,345	7,500	45%
22	**04-590 Janitorial Supplies**	162	1,021	2,500	41%
23	**04-641 General Maintenance**		9,173	20,000	46%
24	**04-644 Landscaping**	3,025	12,260	45,000	27%
25	**04-653 Park Hardening**		12,740		
26	**04-830 Legal - Parks**		1,500	1,000	150%
27	**04-835 Consulting - Parks**			5,000	0%
28	**04-851 Workers Comp Parks**	467	1,867	5,600	
29	**Total 04-640 Parks Expenses**	**$ 7,773**	**$ 57,832**	**$ 116,600**	**50%**
30	**04-650 Other Park Expenses**				
31	**04-658 Levy Administration**		4,761	11,300	42%
32	**04-674 Parks Maint/Repair**			1,000	0%
33	**04-850 Risk Management Insurance**	1,500	4,500	18,000	25%
34	**04-898 Other Expenses - Parks**	629	1,818	10,000	18%
35	**Total 04-650 Other Park Expenses**	**$ 2,129**	**$ 11,078**	**$ 40,300**	**27%**
36	**Total 04-635 Park/Recreation Expenses**	**$ 9,902**	**$ 68,910**	**$ 156,900**	**44%**
37	**Total operating expenses**	**$ 15,825**	**$ 89,789**	**$ 236,074**	**38%**



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

Line	Account	Oct-26	FY27 YTD Actual	FY 27 Budget	% of Budget
38	**Net operating Income**	**$ (7,558)**	**$ (64,421)**	**$ (113,574)**	**57%**
39	**Other Income**				
40	**04-474 PATH Dedicated Capital Revenue**		35,000	35,000	100%
41	**Total Other Income**	**$ -**	**$ 35,000**	**$ 35,000**	**100%**
42	**04-950 Capital Outlay**				
43	**04-972 Park Buildings Improvement**		980	120,000	1%
44	**Total 04-950 Capital Outlay**	**$ -**	**$ 980**	**$ 120,000**	**1%**
45	**Other Expenses**				
46	**04-975 Community Center Loan Repayment**			30,500	0%
47	**04-976 PATHS Capital Expense**		75	65,000	0%
48	**Total Other Expenses**	**$ -**	**$ 75**	**$ 95,500**	**0%**
49	**Net Income**	**$ (7,558)**	**$ (30,476)**	**$ (294,074)**	**10%**

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

Line	Account	Oct-26	FY27 YTD Actual	FY 27 Budget	% of Budget
1	**Income**				
2	**05-440 Interest and Admin Charges**				
3	**05-448 Franchise Fees**	30,779	43,504	120,000	36%
4	**Total 05-440 Interest and Admin Charges**	**$ 30,779**	**$ 43,504**	**$ 120,000**	**36%**
5	**Total Income**	**$ 30,779**	**$ 43,504**	**$ 120,000**	**36%**
6	**Gross Profit**	**$ 30,779**	**$ 43,504**	**$ 120,000**	**36%**
8	**Expenses**				
9	**05-750 Waste Managment Expenses**				
10	**05-751 Waste Removal Franchise Fee Exp**	2,449	5,454	51,000	11%
11	**05-752 Waste Management Program Admin**			30,700	0%
12	**05-799 Waste Mgmt Grant Exp**		613	2,500	25%
13	**05-830 Legal (Waste Mgmt)**			2,500	0%
14	**05-835 Consulting**	452	1,600	10,000	16%
15	**05-898 Other WM Expenses**		700	2,500	28%
16	**Total 05-750 Waste Managment Expenses**	**$ 2,902**	**$ 8,366**	**$ 99,200**	**8%**
17	**Total Expenses**	**$ 2,902**	**$ 8,366**	**$ 99,200**	**8%**
18	**Net Operating Income**	**$ 27,877**	**$ 35,138**	**$ 20,800**	**169%**
19	**Net Income**	**$ 27,877**	**$ 35,138**	**$ 20,800**	**169%**