



Date: April 9, 2026
To: Board of Directors
From: David Aranda, Interim General Manager
Subject: Financial Report March 2026

The Finance Committee suggested each quarter that the IGM provide a brief overview of some notable line items in the operating budget. The end of March reflects the fact that we are 75% through the fiscal year.

Administrative Department. The overall actual budget for the administrative department is tracking well, both in revenue and expenses. The administrative communications line (815) is a bit over budget, due to not budgeting for an increase in Streamline fees and the cost to produce a hard copy newsletter each quarter. Legal fees are over budget due to the ongoing costs of the CalPERS audit.

Parks Department. The parks department is tracking well. For the capital expenses the district has invested in, major improvements to the recreation center building and improvements to the paths, the district had funds from the past few years from the KCC in upgrades to the recreation building. The district budgeted \$30,000 to go toward the paths and the county provided another \$35,000. In both cases there is nothing unexpected or impactful to the overall operations of the parks department.

Solid Waste Department. Nothing to report, Tracking as planned.

Fire Department. The two categories that are over budget involve legal fees, which relate to the unexpected costs of investigating the legal issues of the public safety building construction and IT costs, which relate to improvements that were made at the community center.

Police Department. I will be meeting with the Chief to discuss a few line items. Some items are miscoded and we will make those adjustments for the April financials. You will note that overtime is over budget and we have provided the offset of overtime expenses with the grant money from the CHP. The CHP grant money is in arrears to the actual overtime. There have also been unplanned and unbudgeted events that have created overtime and the Chief and I have noted those for budgeting purposes next year. You will note the money spent, and the money received from the CHP grant. There are a few additional line items that have purchases related to the CHP grant and we will capture that next month.

Financial Report March 2026

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Please submit any questions you may have. As we wind down this fiscal year there is still the separation of monies between fire and other operations. As we prepare the budget for fiscal year 2027 there will be one budget for all departments, including fire and one balance sheet.

The district is expecting in the next few weeks to receive close to 100% of budgeted revenue that relates to property taxes and taxes and assessments.

Please contact me should you have any questions. Thank you.

KENSINGTON COMMUNITY SERVICES DISTRICT



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



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

Line	Account	
1	Current Assets	
2	Bank Accounts	
3	100 Petty Cash	100
4	101 Five Star Checking	150,396
5	103 Five Star Saving	1,631,985
6	105 CLASS - KPPCSD	891,910
7	106 Checking FSA	4,300
8	107 CLASS - PATHS	35,899
9	139 LAIF-District	4,613,000
10	Total Bank Accounts	\$ 7,327,590
11	Other Current Assets	
12	153 Prepaid Expenses	147,032
13	Total Other Current Assets	\$ 147,032
14	Total Current Assets	\$ 7,474,622
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

39	Total Other Assets	\$	1,179,251
40	TOTAL ASSETS	\$	13,939,012
41	LIABILITIES AND EQUITY		
42	Liabilities		
43	Current Liabilities		
44	Accounts Payable		
45	200 Due to Other Funds		4,613,382
46	210 Accounts Payable		66,079
47	Total Accounts Payable	\$	4,679,461
48	Other Current Liabilities		
49	220 Payroll Liabilities		
50	225 PERS - (District Portion)		
51	231 AFLAC		39
52	Total 220 Payroll Liabilities	\$	39
53	802 FSA Liability (Lively)		
54	517 FSA Liability - Police		1,454
55	806 FSA Liability - Adm		257
56	Total 802 FSA Liability (Lively)	\$	1,711
57	Total Other Current Liabilities	\$	1,750
58	Total Current Liabilities	\$	4,681,211
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	\$	3,721,000
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	\$	111,327
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	\$	5,313,648
75	Total Liabilities	\$	9,994,858
76	Equity		
77	350 Invest. in Assets		5,164,503
78	390 Retained Earnings		(522,045)
79	395 Prior Period Adjustment		(162,591)
80	Net Income		(535,713)
81	Total Equity	\$	3,944,154
82	TOTAL LIABILITIES AND EQUITY	\$	13,939,012



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

Line	Account	
1	Assets	
2	Current Assets	
3	Bank Accounts	
4	General Fund	306,662
5	KFPD Revolving Acct - Gen Fund	23,554
6	Money Market	508,781
7	Special Tax Fund	47,694
8	Total for Bank Accounts	\$ 886,691
9	Accounts Receivable	
10	Accounts Receivable	
11	Advance on Supplemental Taxes	102,324
12	Advance on Taxes	2,074,907
	Due From Other Funds	116
13	Total for Accounts Receivable	\$ 2,177,347
14	Other Current Assets	
15	Prepaid CERBT - Retiree Trust	802,416
17	Tax Money in KCSD LAIF	4,612,990
18	Total for Other Current Assets	\$ 5,415,406
19	Total for Current Assets	\$ 8,479,444
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	\$ 33,550
28	Fixed Assets	
29	Equipment	1,976,576
30	Land	5,800
31	Total for Fixed Assets	\$ 11,851,061
32	Other Assets	
33	Deferred Outflow of Res. - OPEB	68,093
34	Suspense	95
35	Total for Other Assets	\$ 68,188
36	Total for Assets	\$ 20,398,693
37	Current Liabilities	
38	Accounts Payable	(297,258)

39	Due To Other Funds	(214)
40	Due to Other - Issued by CCC	698,153
41	Due to Revolving Acct - Gen Fnd	4,073
42	Total for Accounts Payable	\$ 404,754
43	Credit Cards	
44	Five Star CC	972
45	Total for Credit Cards	\$ 972
46	Other Current Liabilities	
47	Interest Payable	
48	PSB Renovation Loan	2,160,000
49	Total for Other Current Liabilities	\$ 2,160,000
50	Total for Current Liabilities	\$ 2,565,726
51	Long-term Liabilities	
52	EI Cerrito Reconciliation Liab.	153,182
53	Total for Long-term Liabilities	\$ 153,182
54	Total for Liabilities	\$ 2,718,907
55	Equity	
56	Fund Equity - Capital Projects	3,213,661
57	Fund Equity - General	3,889,496
58	Fund Equity - Gen Fixed Asset	2,222,992
59	Fund Equity - Special Revenue	109,075
60	Fund Equity	6,291,575
61	Net Income	1,952,987
62	Total for Equity	\$ 17,679,785
63	Total for Liabilities and Equity	\$ 20,398,693



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

Line	Account	Mar-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	400 Property Tax Revenue				
3	401 Levy Tax - Co. Prop. 1%		1,484,391	2,575,000	58%
4	Total 400 Property Tax Revenue	\$ -	\$ 1,484,391	\$ 2,575,000	58%
5	440 Interest and Admin Charges				
6	456 Interest	8,270	94,393	75,000	126%
7	458 Other District Rev - Allocation			25,844	0%
8	Total 440 Interest and Admin Charges	\$ 8,270	\$ 94,393	\$ 100,844	94%
9	Total Income	\$ 8,270	\$ 1,578,784	\$ 2,675,844	59%
10	Gross Profit	\$ 8,270	\$ 1,578,784	\$ 2,675,844	59%
11	Expenses				
12	500.1 Benefits				
13	550.6 FSA Expenses	100	(1,689)		
14	Total 500.1 Benefits	\$ 100	\$ (1,689)		
15	800 District Expenses				
16	815 Admin Communications	566	10,202	10,000	102%
17	816 Office Supplies	971	6,376	4,000	159%
18	817 Printing and Postage	21	467	7,500	6%
19	818 Mileage Reimbursement	155	1,083	1,000	108%
20	819 Dues/Subscriptions	1,086	9,259	20,000	46%
21	820 Copier Contract	416	3,240	4,000	81%
22	825 Board Continuing Ed/Conferences			4,000	0%
23	826 Board Meetings	321	665		
24	831 Training and Travel Admin		8,845	15,000	59%
25	870 County Expenditures			5,000	0%
26	898 Other Expenses		3,378	5,000	68%
27	Total 800 District Expenses	\$ 3,536	\$ 43,515	\$ 75,500	58%
28	800.2 Salaries & Benefits				
29	807 Salaries	21,188	181,718	277,644	65%
30	808 Payroll Taxes	1,621	13,867	21,239	65%
31	Total 800.2 Salaries & Benefits	\$ 22,809	\$ 195,585	\$ 298,883	65%
32	800.3 Professional Services				
33	830 Legal (District/Personnel)	7,533	46,447	45,000	103%
34	835 Consulting	(13,100)	40,779	25,000	163%
35	840 Accounting/Audit	2,552	37,496	75,000	50%
36	Total 800.3 Professional Services	\$ (3,016)	\$ 124,722	\$ 145,000	86%
37	800.4 Insurances & LAFCO				

Line	Account	Mar-26	FY26 YTD Actual	FY 26 Budget	% of Budget
38	850 Insurance	4,857	43,709	56,000	78%
39	851 Workers Compensation	210	1,894	6,000	32%
40	861 LAFCO		1,850	2,000	93%
41	Total 800.4 Insurances & LAFCO	\$ 5,067	\$ 47,454	\$ 64,000	74%
42	950 Capital Outlay				
43	969 Computer Equipment		1,879		
44	Total 950 Capital Outlay	\$ -	\$ 1,879		
45	997 Payroll Expense	1,100	8,102	14,000	58%
46	Total Expenses	\$ 29,596	\$ 419,567	\$ 597,383	70%
47	Net Operating Income	\$ (21,326)	\$ 1,159,217	\$ 2,078,461	56%
48	Net Income	\$ (21,326)	\$ 1,159,217	\$ 2,078,461	56%



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

Line	Account	Mar-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	400.1 Assessments				
3	402 Special Tax-Police		377,322	685,500	55%
4	404 Measure G Supplemental Tax		392,944	700,000	56%
5	Total 400.1 Assessments	\$ -	\$ 770,266	\$ 1,385,500	56%
6	400.2 Grant Revenue				
7	414 POST Reimbursement		2,652	5,000	53%
8	415 SLESF	19,067	207,033	200,000	104%
9	Total 400.2 Grant Revenue	\$ 19,067	\$ 209,685	\$ 205,000	102%
10	400.3 Reimbursements & Fees				
11	410 Police Fees/Service Charges	1,095	11,800	10,000	118%
12	418 CERBT Reimbursements/Refunds	293	9,508	121,100	8%
13	Total 400.3 Reimbursements & Fees	\$ 1,388	\$ 21,308	\$ 131,100	16%
		\$ 134,835			
14	Total Income	\$ 155,289	\$ 1,001,259	\$ 1,721,600	58%
15	Gross Profit	\$ 155,289	\$ 1,001,259	\$ 1,721,600	58%
16	Expenses				
17	500 Police Salaries				
18	502 Officers Salaries				
19	502.1 Officers Salary	117,154	1,010,083	1,353,586	75%
20	503 Holiday Pay	4,364	36,412	48,500	75%
21	503.4 Incentive Pay-Longevity Pay	844	7,173	7,500	96%
22	504 Incentive Pay- Education	1,355	11,317	15,000	75%
23	505 Incentive Pay- POST Certificate	4,046	30,474	30,000	102%
24	Total 502 Officers Salaries	\$ 127,763	\$ 1,095,459	\$ 1,454,586	75%
25	506 Overtime	16,006	108,027	75,000	144%
26	Overtime reduced by Grant Reimbursement		(25,117)		
27	506 Overtime Total	16,006	82,909	75,000	111%
28	508 Salary - Non-Sworn				
29	548 GASB 75 - Expense		3,200		
30	Total 500 Police Salaries	\$ 143,769	\$ 1,181,568	\$ 1,529,586	77%
31	500.1 Benefits				
32	509 Hiring Bonus	2,000	10,000	8,000	125%
33	516 Uniform Allowance	100	850	2,400	35%
34	521-A Medical/Vision/Dental-Active	20,040	177,786	240,000	74%
35	521-R Medical/Vision/Dental-Retired	7,530	74,298	121,000	61%
36	522 Officer Life Insurance		2,908	6,500	45%

Line	Account	Mar-26	FY26 YTD Actual	FY 26 Budget	% of Budget
37	Total 500.1 Benefits	\$ 29,670	\$ 265,841	\$ 377,900	70%
38	500.2 Taxes & Worker's Comp				
39	523 Medicare	2,036	16,923	20,000	85%
40	530 Workers Compensation	6,917	62,250	84,000	74%
41	Total 500.2 Taxes & Worker's Comp	\$ 8,952	\$ 79,173	\$ 104,000	76%
42	500.3 Retirement				
43	527 CalPERS District Share	24,761	189,942	290,000	65%
44	529 Pension Obligation Bond Payment		259,629	330,900	78%
45	Total 500.3 Retirement	\$ 24,761	\$ 449,571	\$ 620,900	72%
46	550 Police Operating Expenses				
47	519 Axon - Body Cam/Tasers/Storage	1,098	14,668	25,000	59%
48	554 Traffic Safety/Equipment	1,476	18,467	15,000	123%
49	568 Evidence, Investigation, Forens	540	2,425	8,500	29%
50	571 Records, PRA, and Redaction Sof		2,626	5,000	53%
51	575 Community Safety Cameras			15,000	0%
52	576 Law, Subscriptions, and Members	1,142	7,319	3,000	244%
53	594 Community Events & Volunteer Programs		6,453	8,000	81%
54	Total 550 Police Operating Expenses	\$ 4,256	\$ 51,958	\$ 79,500	65%
55	550.1 Buiding & District Expenses				
56	552 Office Supplies and Expenses	2,150	9,082	6,500	140%
57	567 Building Alarm, Fire, Security	427	3,776	6,500	58%
58	580 PG&E, EBMUD, and Phone	2,608	25,669	35,000	73%
59	581 Building Repairs and Maintenan		2,852	6,000	48%
60	587 IT Contract City of San Pablo	7,148	12,440	50,000	25%
61	590 Janitorial	2,381	10,898	13,000	84%
62	592 Website Social Media Contracts	46	411	1,000	41%
63	597 Police Bldg. Lease	5,489	50,210	88,000	57%
64	Total 550.1 Buiding & District Expenses	\$ 20,249	\$ 115,338	\$ 206,000	56%
65	550.2 Fleet Related Expenses				
66	561 Fleet Maintenance, Fuel, Toll, Vehicle Graphics reduced by Grant Reimbursement	4,188	70,202 (2,654)	55,650	126%
	Total 561 Fleet Maintenance, Fuel, Toll,		\$ 67,548	\$ 55,650	121%
67	563 Vehicle Lease	1,300	24,939	15,000	166%
68	566 Radio Maintenance	874	7,866	15,000	52%
69	588 Police Fleet Cellular Contract	985	7,502	10,000	75%
70	Total 550.2 Fleet Related Expenses	\$ 7,347	\$ 107,854	\$ 95,650	113%
71	550.3 Personnel Miscellaneous				
72	553 Police Uniforms, Eqpmt, & Duty	3,070	19,181	15,000	128%
73	570 Training and Travel Exp	2,237	18,643	25,000	75%
74	572 Recruiting, Hiring, and Backgro		130	7,500	2%
75	574 Reserve Program			4,000	0%
76	598 Consulting - Bckgrnd/hiring/rec	4,680	34,798	60,000	58%

Line	Account	Mar-26	FY26 YTD Actual	FY 26 Budget	% of Budget
77	Total 550.3 Personnel Miscellaneous	\$ 9,987	\$ 72,751	\$ 111,500	65%
78	550.4 Prof Services & Insurance				
79	591 General Liability Insurance	5,833	56,682	70,000	81%
80	595 Legal & Lexipol	374	7,320	13,000	56%
81	Total 550.4 Prof Services & Insurance	\$ 6,207	\$ 64,002	\$ 83,000	77%
82	564 Cal-ID, ARIES, SunRidge, LEFTA	12,617	144,784	180,000	80%
83	950 Capital Outlay		118,710		
	950 Capital Outlay reduced by Grant Reimbursement		(118,710)		
	Total 950 Capital Outlay	\$ 12,617	\$ 144,784		
84	963 Patrol Car Accessories		69,356	12,678	547%
85	967 Station Equipment	7,933	15,934	12,000	133%
86	991 Capitalized Items - Contra			50,000	0%
87	Total Capital Outlay	\$ 20,549	\$ 230,074	\$ 74,678	308%
88	Total Expenses	\$ 275,747	\$ 2,618,132	\$ 3,462,714	76%
89	Net Operating Income	\$ (120,458)	\$ (1,616,872)	\$ (1,741,114)	93%
90	Net Income	\$ (120,458)	\$ (1,616,872)	\$ (1,741,114)	93%



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

Line	Account	Mar-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		25,864	49,000	53%
7	Total 420.1 Parks Assessments	\$ -	\$ 25,864	\$ 49,000	53%
8	420.2 Parks Rental Revenue				
9	427 Community Center Revenue	4,099	33,673	38,000	89%
10	438 Tennis Court Revenue	96	1,170	2,500	47%
11	439 Other Community Center Revenue		1,100		
12	Total 420.2 Parks Rental Revenue	\$ 4,195	\$ 35,943	\$ 40,500	89%
13	471 KCC Annual Fees		15,249	30,000	51%
14	Total Income	\$ 4,195	\$ 77,056	\$ 119,500	64%
15	Gross Profit	\$ 4,195	\$ 77,056	\$ 119,500	64%
16	Expenses				
17	600 Park/Rec Sal & Ben				
18	601 Park & Rec Administrator	1,779	16,076	24,600	65%
19	602 Custodial Salary	2,179	25,427	43,500	58%
20	623 Social Security/Medicare - Dist	295	3,154	5,210	61%
21	Total 600 Park/Rec Sal & Ben	\$ 4,253	\$ 44,657	\$ 73,310	61%
22	635 Park/Recreation Expenses				
23	640 Parks Expenses				
24	641 General Maintenance	900	13,713	25,000	55%
25	642 Utilities-Community Center	1,559	20,527	28,000	73%
26	643 Janitorial Supplies		2,076	2,500	83%
27	644 Landscaping	2,525	23,170	36,000	64%
28	645 Workers Comp	167	1,500	4,000	38%
29	646 Community Center Repairs		5,739	10,000	57%
30	647 Legal/Consulting			3,000	0%
31	Total 640 Parks Expenses	\$ 5,150	\$ 66,725	\$ 108,500	61%
32	650 Other Park Expenses				
33	657 General Liability	1,250	11,250	15,000	75%
34	658 Levy Administration	735	6,574	9,000	73%
35	659 Other Park Expenses	258	10,412	10,000	104%
36	674 Tennis Court Maint/Repair			1,000	0%
37	Total 650 Other Park Expenses	\$ 2,243	\$ 28,236	\$ 35,000	81%

38	Total 635 Park/Recreation Expenses	\$	7,393	\$	94,961	\$	143,500	66%
39	950 Capital Outlay							
40	972 Park Buildings Improvement		32,453		152,201			
41	Total 950 Capital Outlay	\$	32,453	\$	152,201			
42	Total Expenses	\$	44,099	\$	291,819	\$	216,810	135%
43	Net Operating Income	\$	(39,904)	\$	(214,763)	\$	(97,310)	221%
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			\$	-	\$	30,500	0%
51	Total 700 Bond Expense	\$	-	\$	-	\$	30,500	0%
52	Total Other Expenses	\$	-	\$	-	\$	(30,500)	0%
53	Net Other Income	\$	-	\$	95,000	\$	4,500	2111%
54	Net Income	\$	(39,904)	\$	(119,763)	\$	(92,810)	129%



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

Line	Account	Mar-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	440 Interest and Admin Charges				
3	448 Franchise Fees	34,603	87,984	120,000	73%
4	Total 440 Interest and Admin Charges	\$ 34,603	\$ 87,984	\$ 120,000	73%
5	Total Income	\$ 34,603	\$ 87,984	\$ 120,000	73%
6	Gross Profit	\$ 34,603	\$ 87,984	\$ 120,000	73%
8	Expenses				
9	750 Waste Management Expenses				
10	751 Waste Removal Franchise Fee Exp	13,573	36,408	51,000	71%
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	825	8,936	25,000	36%
15	Total 750 Waste Management Expenses	\$ 14,398	\$ 46,044	\$ 116,844	39%
16	Total Expenses	\$ 14,398	\$ 46,044	\$ 116,844	39%
17	Net Operating Income	\$ 20,204	\$ 41,939	\$ 3,156	1329%
18	Net Income	\$ 20,204	\$ 41,939	\$ 3,156	1329%



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

Line	Account	Mar-26	FY26 YTD Actual	Budget	% of Budget
1	Income				
2	CERBT Reimbursement		52,459	54,752	96%
3	Interest Income	2,277	140,016	181,979	77%
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	\$ 2,277	\$ 6,036,689	\$ 6,348,578	95%
9	Gross Profit	\$ 2,277	\$ 6,036,689	\$ 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		1,114	1,800	62%
16	Hazardous Vegetation Removal Grant		37,410	41,460	90%
17	Open Houses		233	1,030	23%
18	Public Education	615	15,325	15,000	102%
19	Volunteer Appreciation		504		
20	Total COMMUNITY SERVICE ACTIVITIES	\$ 615	\$ 57,814	\$ 61,980	93%
21	Contingency			20,000	0%
22	Debt Service - Interest		14,280	84,523	17%
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		2,040	2,400	85%
29	Janitorial Service			3,240	0%
30	Medical Waste Disposal	404	3,490	4,494	78%
31	Miscellaneous Maint.		(5,802)	2,000	-290%
32	Total Building Activities	\$ 404	\$ 4,860	\$ 24,817	20%
33	Building Utilities/Service				
34	Gas and Electric	3,529	32,847	39,230	84%
35	Other	104	2,946	1,188	248%
36	Refuse Collection				
37	Sewer Charge		304		

38	Water/Sewer		3,072	5,027	61%
39	Total Building Utilities/Service	\$ 3,633	\$ 39,168	\$ 45,445	86%
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		4,819	9,785	49%
45	Office				
46	Internet	236	2,113	2,835	75%
47	Office Equipment				
48	Office Expense	943	5,448	5,000	109%
49	Office Supplies	115	1,284	2,500	51%
50	Office- Other		110	70	158%
51	Telephone	317	5,524	7,231	76%
52	Total Office	\$ 1,610	\$ 14,479	\$ 17,636	82%
53	Professional Development		2,369	5,000	47%
54	Staff Appreciation			2,575	0%
55	Total DISTRICT ACTIVITIES	\$ 5,647	\$ 67,128	\$ 153,653	44%
56	Interest Expense		70,242		
57	OUTSIDE PROFESSIONAL SERVICES				
58	Accounting		20,215	20,000	101%
59	Actuarial Valuation		3,200	3,200	100%
60	Audit		20,500	20,500	100%
61	Bank Fee		40	25	160%
62	Contra Costa County Expenses		(1,328)	42,334	-3%
63	EI Cerrito Contract Fee	378,236	3,421,987	4,480,522	76%
64	EI Cerrito Reconciliation(s)		(17,861)	58,313	-31%
65	Emergency Prep Coordinator	9,338	74,413	114,263	65%
66	Fire Abatement Contract			5,513	0%
67	Fire Engineer Plan Review		2,855	3,090	92%
67	Fiscal Analysis Consultant			3,090	0%
68	IT Services and Equipment		20,895	5,000	418%
69	LAFCO Fees		2,555	2,555	100%
70	Legal Fees	9,361	30,657	18,000	170%
71	Long Term Financial Planner			2,000	0%
72	Nixle Fee				
73	Operational Consultant	9,731	69,037	109,730	63%
74	Recruitment	16,000	16,000	16,000	100%
75	Risk Management Insurance		16,856	24,582	69%
76	Temporary Services				
77	Website Development/Maintenance	573	3,893	3,846	101%
78	Wildland Vegetation Mgmt		177	4,244	4%
79	Total OUTSIDE PROFESSIONAL SERVICES	\$ 423,239	\$ 3,684,091	\$ 4,933,717	75%
80	RETIREE MEDICAL BENEFITS				

81	CalPERS Settlement				
82	Delta Dental	507	3,606	5,127	70%
83	PERS Medical	3,551	30,352	39,904	76%
84	Vision Care	215	1,744	2,606	67%
85	Total RETIREE MEDICAL BENEFITS	\$ 4,273	\$ 35,703	\$ 47,637	75%
86	Staff				
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		2,300	3,251	71%
93	Total Staff	\$ -	\$ 85,638	\$ 105,807	81%
	Vehicle Maintenance	125	125		
94	Total Expenses	\$ 433,898	\$ 4,072,023	\$ 5,464,319	75%
95	Net Operating Income	\$ (431,621)	\$ 1,964,666	\$ 884,259	222%
96	Other Income				
97	Unrealized Gain/Loss		(6,874)		
98	Total Other Income		\$ (6,874)	\$ -	
	Other Expenses				
	Bad Debt		4,806		
	Total Other Expenses		\$ 4,806		
99	Net Other Income		\$ (11,679)	\$ -	
100	Net Income	\$ (431,621)	\$ 1,952,987	\$ 884,259	221%