

KENSINGTON COMMUNITY SERVICES DISTRICT



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



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

Line	Account	
1	Current Assets	
2	Bank Accounts	
3	100 Petty Cash	100
4	101 Five Star Checking	102,815
5	103 Five Star Saving	5,429,468
6	105 CLASS - KPPCSD	886,575
7	106 Checking FSA	6,600
8	107 CLASS - PATHS	35,684
9	139 LAIF-District	82,282
10	Total Bank Accounts	\$ 6,543,522
14	Other Current Assets	
15	153 Prepaid Expenses	199,704
16	Total Other Current Assets	\$ 199,704
17	Total Current Assets	\$ 6,743,227
18	Fixed Assets	
19	160 Police Fixed Assets	
20	161 Police Bldg Improvements	200,061
21	162 Patrol Cars	613,622
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	Total 160 Police Fixed Assets	\$ 1,137,236
29	170 Park/Rec Fixed Assets	
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	Total 170 Park/Rec Fixed Assets	\$ 6,259,238
37	189 Accumulated Depreciation	(1,992,625)
38	Total Fixed Assets	\$ 5,403,849
39	Other Assets	
40	190 Deferred Outflows - OPEB	115,679
41	191 Deferred Outflows - Pension	1,063,572

42	Total Other Assets	<u>\$ 1,179,251</u>
43	TOTAL ASSETS	\$ 13,326,327
44	LIABILITIES AND EQUITY	
45	Liabilities	
46	Current Liabilities	
47	Accounts Payable	
48	200 Due to Other Funds	3,413,266
49	210 Accounts Payable	24,254
50	Total Accounts Payable	<u>\$ 3,437,520</u>
51	Other Current Liabilities	
52	220 Payroll Liabilities	
53	225 PERS - (District Portion)	
54	231 AFLAC	39
55	Total 220 Payroll Liabilities	<u>\$ 39</u>
56	802 FSA Liability (Lively)	
57	517 FSA Liability - Police	4,330
58	806 FSA Liability - Adm	73
59	Total 802 FSA Liability (Lively)	<u>\$ 4,402</u>
60	Total Other Current Liabilities	<u>\$ 4,441</u>
61	Total Current Liabilities	<u>\$ 3,441,961</u>
62	Long-Term Liabilities	
63	240 2020 Pension Obligation Bond	
64	241 2020 POB - ST Portion	188,000
65	242 2020 POB - LT Portion	3,533,000
66	Total 240 2020 Pension Obligation Bond	<u>\$ 3,721,000</u>
67	265 Compensated Absence/Vac Buyback	166,664
68	290 Community Center Loan	
69	291 Community Center Loan - ST	26,318
70	292 Community Center Loan - LT	85,009
71	Total 290 Community Center Loan	<u>\$ 111,327</u>
72	293 Vehicle Capital Lease	146,533
73	295 Net OPEB Liability	(748,239)
74	296 Net Pension Liability	1,061,775
75	297 Deferred Inflows - OPEB	157,210
76	298 Deferred Inflows - Pension	697,377
77	Total Long-Term Liabilities	<u>\$ 5,313,648</u>
78	Total Liabilities	<u>\$ 8,755,609</u>
79	Equity	
80	350 Invest. in Assets	5,164,503
81	390 Retained Earnings	(522,045)
82	395 Prior Period Adjustment	(162,591)
83	Net Income	90,851
84	Total Equity	<u>\$ 4,570,718</u>
85	TOTAL LIABILITIES AND EQUITY	\$ 13,326,327



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

Line	Account	
1	Assets	
2	Current Assets	
3	Bank Accounts	
4	General Fund	470,444
5	KFPD Revolving Acct - Gen Fund	422,873
6	Money Market	2,183,089
7	Special Tax Fund	47,694
8	Total for Bank Accounts	\$ 3,124,100
9	Accounts Receivable	
10	Accounts Receivable	4,806
11	Advance on Supplemental Taxes	102,299
12	Advance on Taxes	5,488,198
13	Total for Accounts Receivable	\$ 5,595,303
14	Other Current Assets	
15	Prepaid CERBT - Retiree Trust	802,416
16	Prepaid Exp.	1,556
17	Total for Other Current Assets	\$ 803,972
18	Total for Current Assets	\$ 9,523,375
19	Fixed Assets	
20	Accumulated Depreciation - Bldg	(1,410,184)
21	Accumulated Depreciation-Equip	(1,023,224)
22	Building and Improvements	12,268,543
23	Current Capital Outlay	
24	PSB Renovation Hard Cost	5,093
25	Temp Facilities - Decommission	28,457
26	Total for Current Capital Outlay	\$ 33,550
27	Fixed Assets	
28	Equipment	1,976,576
29	Land	5,800
30	Total for Fixed Assets	11,851,061
31	Other Assets	
32	Deferred Outflow of Res. - OPEB	68,093.00
33	Suspense	279.00
34	Total for Other Assets	\$ 68,372
35	Total for Assets	\$ 21,442,808
36	Liabilities and Equity	
37	Accounts Payable	(297,258)
38	Due To Other Funds	(214)

39	Due to Other - Issued by CCC	698,153
40	Due to Revolving Acct - Gen Fnd	20,436
41	Total for Accounts Payable	\$ 421,118
42	Total for Credit Cards	2,535
43	Other Current Liabilities	
44	Interest Payable	(28,561)
45	PSB Renovation Loan	2,160,000
46	Total for Other Current Liabilities	2,131,439
47	Total for Current Liabilities	\$ 2,555,092
48	Long-term Liabilities	
49	El Cerrito Reconciliation Liab.	153,182
50	Total for Long-term Liabilities	\$ 153,182
51	Total for Liabilities	\$ 2,708,274
52	Equity	
53	Fund Equity - Capital Projects	3,213,661
54	Fund Equity - General	3,889,496
55	Fund Equity - Gen Fixed Asset	2,222,992
56	Fund Equity - Special Revenue	109,075
57	Fund Equity	6,291,575
58	Net Income	3,007,736
59	Total for Equity	\$ 18,734,534
60	Total for Liabilities and Equity	\$ 21,442,808



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

Line	Account	Jan-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	22,574	73,326	75,000	98%
7	458 Other District Rev - Allocation			25,844	0%
8	Total 440 Interest and Admin Charges	\$ 22,574	\$ 73,326	\$ 100,844	73%
9	Total Income	\$ 22,574	\$ 1,557,717	\$ 2,675,844	58%
10	Gross Profit	\$ 22,574	\$ 1,557,717	\$ 2,675,844	58%
11	Expenses				
12	500.1 Benefits				
13	550.6 FSA Expenses	100	(1,889)		
14	Total 500.1 Benefits	\$ 100	\$ (1,889)		
15	800 District Expenses				
16	815 Admin Communications	906	9,071	10,000	91%
17	816 Office Supplies	597	3,950	4,000	99%
18	817 Printing and Postage	200	426	7,500	6%
19	818 Mileage Reimbursement		873	1,000	87%
20	819 Dues/Subscriptions	1,031	7,142	20,000	36%
21	820 Copier Contract	368	2,337	4,000	58%
22	825 Board Continuing Ed/Conferences			4,000	0%
23	826 Board Meetings		184		
24	831 Training and Travel Admin		8,048	15,000	54%
25	870 County Expenditures			5,000	0%
26	898 Other Expenses	68	1,316	5,000	26%
27	Total 800 District Expenses	\$ 3,170	\$ 33,347	\$ 75,500	44%
28	800.2 Salaries & Benefits				
29	807 Salaries	21,437	139,741	277,644	50%
30	808 Payroll Taxes	1,635	10,662	21,239	50%
31	Total 800.2 Salaries & Benefits	\$ 23,071	\$ 150,403	\$ 298,883	50%
32	800.3 Professional Services				
33	830 Legal (District/Personnel)	6,966	34,370	45,000	76%
34	835 Consulting	8,800	48,179	25,000	193%
35	840 Accounting/Audit	2,210	32,724	75,000	44%
36	Total 800.3 Professional Services	\$ 17,976	\$ 115,273	\$ 145,000	79%
37	800.4 Insurances & LAFCO				

38	850 Insurance	4,857	33,996	56,000	61%
39	851 Workers Compensation	210	1,473	6,000	25%
40	861 LAFCO		1,850	2,000	93%
41	Total 800.4 Insurances & LAFCO	\$ 5,067	\$ 37,320	\$ 64,000	58%
42	950 Capital Outlay				
43	969 Computer Equipment		1,879		
44	Total 950 Capital Outlay	\$ -	\$ 1,879		
45	997 Payroll Expense	1,078	5,770	14,000	41%
46	Total Expenses	\$ 50,462	\$ 342,102	\$ 597,383	57%
47	Net Operating Income	\$ (27,888)	\$ 1,215,615	\$ 2,078,461	58%
48	Net Income	\$ (27,888)	\$ 1,215,615	\$ 2,078,461	58%



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

Line	Account	Jan-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	15,590	166,382	200,000	83%
9	Total 400.2 Grant Revenue	\$ 15,590	\$ 169,034	\$ 205,000	82%
10	400.3 Reimbursements & Fees				
11	410 Police Fees/Service Charges	1	8,315	10,000	83%
12	418 CERBT Reimbursements/Refunds		9,215	121,100	8%
13	Total 400.3 Reimbursements & Fees	\$ 1	\$ 17,530	\$ 131,100	13%
14	Total Income	\$ 15,591	\$ 956,830	\$ 1,721,600	56%
15	Gross Profit	\$ 15,591	\$ 956,830	\$ 1,721,600	56%
16	Expenses				
17	500 Police Salaries				
18	502 Officers Salaries				
19	502.1 Officers Salary	113,397	768,133	1,353,586	57%
20	503 Holiday Pay	4,296	27,739	48,500	57%
21	503.4 Incentive Pay-Longevity Pay	844	5,485	7,500	73%
22	504 Incentive Pay- Education	1,335	8,622	15,000	57%
23	505 Incentive Pay- POST Certificate	3,478	22,421	30,000	75%
24	Total 502 Officers Salaries	\$ 123,350	\$ 832,400	\$ 1,454,586	57%
25	506 Overtime	8,988	84,215	75,000	112%
26	508 Salary - Non-Sworn				
27	548 GASB 75 - Expense		3,200		
28	Total 500 Police Salaries	\$ 132,339	\$ 919,815	\$ 1,529,586	60%
29	500.1 Benefits				
30	509 Hiring Bonus	2,000	6,000	8,000	75%
31	516 Uniform Allowance	100	650	2,400	27%
32	521-A Medical/Vision/Dental-Active	20,235	137,823	240,000	57%
33	521-R Medical/Vision/Dental-Retired	7,530	59,239	121,000	49%
34	522 Officer Life Insurance		2,588	6,500	40%
35	Total 500.1 Benefits	\$ 29,864	\$ 206,299	\$ 377,900	55%
36	500.2 Taxes & Worker's Comp				
37	523 Medicare	1,868	12,863	20,000	64%

38	530 Workers Compensation	6,917	48,417	84,000	58%
39	Total 500.2 Taxes & Worker's Comp	\$ 8,785	\$ 61,280	\$ 104,000	59%
40	500.3 Retirement				
41	527 CalPERS District Share	21,594	143,176	290,000	49%
42	529 Pension Obligation Bond Payment		259,629	330,900	78%
43	Total 500.3 Retirement	\$ 21,594	\$ 402,805	\$ 620,900	65%
44	550 Police Operating Expenses				
45	519 Axon - Body Cam/Tasers/Storage	1,939	12,472	25,000	50%
46	554 Traffic Safety/Equipment	1,535	13,656	15,000	91%
47	568 Evidence, Investigation, Forens	120	643	8,500	8%
48	571 Records, PRA, and Redaction Sof		226	5,000	5%
49	575 Community Safety Cameras			15,000	0%
50	576 Law, Subscriptions, and Members	813	5,336	3,000	178%
51	594 Community Events & Volunteer Programs		6,453	8,000	81%
52	Total 550 Police Operating Expenses	\$ 4,407	\$ 38,786	\$ 79,500	49%
53	550.1 Buiding & District Expenses				
54	552 Office Supplies and Expenses	1,459	6,142	6,500	94%
55	567 Building Alarm, Fire, Security	427	2,921	6,500	45%
56	580 PG&E, EBMUD, and Phone	3,439	20,341	35,000	58%
57	581 Building Repairs and Maintenanc	1,112	1,834	6,000	31%
58	587 IT Contract City of San Pablo	756	4,536	50,000	9%
59	590 Janitorial	1,150	8,518	13,000	66%
60	592 Website Social Media Contracts	46	319	1,000	32%
61	597 Police Bldg. Lease	8,789	39,233	88,000	45%
62	Total 550.1 Buiding & District Expenses	\$ 17,177	\$ 83,843	\$ 206,000	41%
63	550.2 Fleet Related Expenses				
64	561 Fleet Maintenance, Fuel, Toll,	8,364	59,778	55,650	107%
65	563 Vehicle Lease	1,300	22,339	15,000	149%
66	566 Radio Maintenance	874	6,118	15,000	41%
67	588 Police Fleet Cellular Contract	897	5,601	10,000	56%
68	Total 550.2 Fleet Related Expenses	\$ 11,436	\$ 93,836	\$ 95,650	98%
69	550.3 Personnel Miscellaneous				
70	553 Police Uniforms, Eqpmt, & Duty	1,332	13,951	15,000	93%
71	570 Training and Travel Exp	1,519	12,112	25,000	48%
72	572 Recruiting, Hiring, and Backgro	32	130	7,500	2%
73	574 Reserve Program			4,000	0%
74	598 Consulting - Bckgrnd/hiring/rec	3,120	25,210	60,000	42%
75	Total 550.3 Personnel Miscellaneous	\$ 6,003	\$ 51,403	\$ 111,500	46%
76	550.4 Prof Services & Insurance				
77	591 General Liability Insurance	5,833	40,833	70,000	58%
78	595 Legal & Lexipol	374	6,572	13,000	51%
79	Total 550.4 Prof Services & Insurance	\$ 6,207	\$ 47,406	\$ 83,000	57%
80	564 Cal-ID, ARIES, SunRidge, LEFTA	12,617	109,332	180,000	61%
82	963 Patrol Car Accessories		5,519	12,678	44%

83	967 Station Equipment		8,001	12,000	67%	
84	991 Capitalized Items - Contra			50,000	0%	
85	Total 950 Capital Outlay	\$	-	\$ 13,520	\$ 74,678	18%
86	Total Expenses	\$	250,428	\$ 2,028,325	\$ 3,462,714	59%
87	Net Operating Income	\$	(234,838)	\$ (1,071,495)	\$ (1,741,114)	62%
88	Net Income	\$	(234,838)	\$ (1,071,495)	\$ (1,741,114)	62%



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

Line	Account	Jan-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	4,087	26,284	38,000	69%
10	438 Tennis Court Revenue	118	1,018	2,500	41%
11	439 Other Community Center Revenue		1,100		
12	Total 420.2 Parks Rental Revenue	\$ 4,205	\$ 28,402	\$ 40,500	70%
13	471 KCC Annual Fees		15,249	30,000	51%
14	Total Income	\$ 4,205	\$ 69,515	\$ 119,500	58%
15	Gross Profit	\$ 4,205	\$ 69,515	\$ 119,500	58%
16	Expenses				
17	600 Park/Rec Sal & Ben				
18	601 Park & Rec Administrator	2,055	12,559	24,600	51%
19	602 Custodial Salary	3,341	19,763	43,500	45%
20	623 Social Security/Medicare - Dist	411	2,461	5,210	47%
21	Total 600 Park/Rec Sal & Ben	\$ 5,807	\$ 34,782	\$ 73,310	47%
22	635 Park/Recreation Expenses				
23	640 Parks Expenses				
24	641 General Maintenance	1,885	11,683	25,000	47%
25	642 Utilities-Community Center	2,189	17,940	28,000	64%
26	643 Janitorial Supplies		1,196	2,500	48%
27	644 Landscaping	2,775	18,120	36,000	50%
29	645 Workers Comp	167	1,167	4,000	29%
30	646 Community Center Repairs	54	5,739	10,000	57%
31	647 Legal/Consulting			3,000	0%
32	Total 640 Parks Expenses	\$ 7,070	\$ 55,845	\$ 108,500	51%
33	650 Other Park Expenses				
34	657 General Liability	1,250	8,750	15,000	58%
35	658 Levy Administration	735	5,104	9,000	57%
36	659 Other Park Expenses	258	9,895	10,000	99%
37	674 Tennis Court Maint/Repair			1,000	0%
38	Total 650 Other Park Expenses	\$ 2,243	\$ 23,749	\$ 35,000	68%

39	Total 635 Park/Recreation Expenses	\$ 9,313	\$ 79,594	\$ 143,500	55%
40	950 Capital Outlay				
41	972 Park Buildings Improvement	56,264	119,748		
42	Total 950 Capital Outlay	\$ 56,264	\$ 119,748		
43	Total Expenses	\$ 71,385	\$ 234,124	\$ 216,810	108%
44	Net Operating Income	\$ (67,180)	\$ (164,609)	\$ (97,310)	169%
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	Total Other Expenses	\$ -	\$ -	\$ (30,500)	0%
54	Net Other Income	\$ -	\$ 95,000	\$ 4,500	2111%
55	Net Income	\$ (67,180)	\$ (69,609)	\$ (92,810)	75%



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

Line	Account	Jan-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	440 Interest and Admin Charges				
3	448 Franchise Fees		47,043	120,000	39%
4	Total 440 Interest and Admin Charges	\$ -	\$ 47,043	\$ 120,000	39%
5	Total Income	\$ -	\$ 47,043	\$ 120,000	39%
6	Gross Profit	\$ -	\$ 47,043	\$ 120,000	39%
8	Expenses				
9	750 Waste Management Expenses				
10	751 Waste Removal Franchise Fee Exp	3,969	22,835	51,000	45%
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		6,934	25,000	28%
15	Total 750 Waste Management Expenses	\$ 3,969	\$ 30,469	\$ 116,844	26%
16	Total Expenses	\$ 3,969	\$ 30,469	\$ 116,844	26%
17	Net Operating Income	\$ (3,969)	\$ 16,574	\$ 3,156	525%
18	Net Income	\$ (3,969)	\$ 16,574	\$ 3,156	525%



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

Line	Account	Jan-26	FY26 YTD Actual	Budget	% of Budget
1	Income				
2	CERBT Reimbursement		52,459	54,752	96%
3	Interest Income	9,144	134,324	181,979	74%
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	\$ 9,144	\$ 6,030,997	\$ 6,348,578	95%
9	Gross Profit	\$ 9,144	\$ 6,030,997	\$ 6,348,578	95%
10	Expenses				
11	COMMUNITY SERVICE ACTIVITIES				
12	CERT Emerg Kits/Sheds/Prepared				
13	Community Sandbags		2,772	2,690	103%
14	Community Service - Other				
15	Community Shredder		1,114	1,800	62%
16	Hazardous Vegetation Removal Grant		35,410	41,460	85%
17	Open Houses			1,030	0%
18	Public Education		14,710	15,000	98%
19	Volunteer Appreciation		574		
20	Total COMMUNITY SERVICE ACTIVITIES	\$ -	\$ 54,581	\$ 61,980	88%
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		1,231		
27	Building Maintenance		5,132	12,683	40%
28	Gardening service		1,360	2,400	57%
29	Janitorial Service			3,240	0%
30	Medical Waste Disposal	374	2,711	4,494	60%
31	Miscellaneous Maint.	940	(5,802)	2,000	-290%
32	Total Building Activities	\$ 1,314	\$ 4,632	\$ 24,817	19%
33	Building Utilities/Service				
34	Gas and Electric	3,596	25,817	39,230	66%
35	Other		2,154	1,188	181%
36	Refuse Collection				
37	Sewer Charge		304		

38	Water/Sewer		2,354	5,027	47%
39	Total Building Utilities/Service	\$ 3,596	\$ 30,629	\$ 45,445	67%
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		3,263	9,785	33%
45	Office				
46	Internet	65	1,469	2,835	52%
47	Office Equipment				
48	Office Expense	261	3,114	5,000	62%
49	Office Supplies	319	788	2,500	32%
50	Office- Other		58	70	82%
51	Telephone	1,056	4,458	7,231	62%
52	Total Office	\$ 1,701	\$ 9,887	\$ 17,636	56%
53	Professional Development			5,000	0%
54	Staff Appreciation			2,575	0%
55	Total DISTRICT ACTIVITIES	\$ 6,612	\$ 49,844	\$ 153,653	32%
56	Interest Expense	41,681	41,681		
57	OUTSIDE PROFESSIONAL SERVICES				
58	Accounting		17,044	20,000	85%
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		13	42,334	0%
63	EI Cerrito Contract Fee		2,665,514	4,480,522	59%
64	EI Cerrito Reconciliation(s)		(17,861)	58,313	-31%
65	Emergency Prep Coordinator	8,020	55,238	114,263	48%
66	Fire Abatement Contract			5,513	0%
67	Fire Engineer Plan Review	650	2,855	3,090	92%
68	Fiscal Analysis Consultant				
69	IT Services and Equipment		20,895	5,000	418%
70	LAFCO Fees		2,555	2,555	100%
71	Legal Fees		19,506	18,000	108%
72	Nixle Fee				
73	Operational Consultant	11,346	47,041	109,730	43%
74	Recruitment			16,000	0%
75	Risk Management Insurance	11,477	11,477	24,582	
76	Temporary Services				
77	Website Development/Maintenance	415	2,905	3,846	76%
78	Wildland Vegetation Mgmt		(1,441)	4,244.00	-34%
79	Total OUTSIDE PROFESSIONAL SERVICES	\$ 31,908	\$ 2,849,481	\$ 4,933,717.00	58%
80	RETIREE MEDICAL BENEFITS				
81	CalPERS Settlement				

82	Delta Dental	1,013	3,100	5,127	60%
83	PERS Medical	3,551	23,250	39,904.00	58%
84	Vision Care	215	1,314	2,606.00	50%
85	Total RETIREE MEDICAL BENEFITS	\$ 4,780	\$ 27,663	\$ 47,637.00	58%
86	Staff				
87	Medical Insurance Contribution		2,000	6,067	33%
88	Payroll Processing		1,018	1,018	100%
89	Payroll Taxes	228	31,955	7,086	451%
90	Vacation Wages		(11,070)	11,070	-100%
91	Wages		(104,348)	77,315	-135%
92	Workers Compensation/Life Ins		2,300	3,251.00	71%
93	Total Staff	\$ 228	\$ (78,145)	\$ 105,807.00	-74%
94	Total Expenses	\$ 85,209	\$ 3,016,388	\$ 5,464,319.00	55%
95	Net Operating Income	\$ (76,065)	\$ 3,014,609	\$ 884,259.00	341%
96	Other Income				
97	Unrealized Gain/Loss		(6,874)		
98	Total Other Income	\$ -	\$ (6,874)	\$ -	
99	Net Other Income	\$ -	\$ (6,874)	\$ -	
100	Net Income	\$ (76,065)	\$ 3,007,736	\$ 884,259	340%