

**KENSINGTON COMMUNITY SERVICES DISTRICT**



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



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

Line	Account	
1	<b>Current Assets</b>	
2	<b>Bank Accounts</b>	
3	100 Petty Cash	100
4	101 Five Star Checking	152,531
5	103 Five Star Saving	5,240,260
6	105 CLASS - KPPCSD	894,617
7	106 Checking FSA	4,577
8	107 CLASS - PATHS	36,008
9	139 LAIF-District	4,637,524
10	<b>Total Bank Accounts</b>	<b>\$ 10,965,616</b>
11	<b>Other Current Assets</b>	
12	153 Prepaid Expenses	109,907
13	<b>Total Other Current Assets</b>	<b>\$ 109,907</b>
14	<b>Total Current Assets</b>	<b>\$ 11,075,523</b>
15	<b>Fixed Assets</b>	
16	<b>160 Police Fixed Assets</b>	
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	<b>Total 160 Police Fixed Assets</b>	<b>\$ 1,018,526</b>
26	<b>170 Park/Rec Fixed Assets</b>	
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	<b>Total 170 Park/Rec Fixed Assets</b>	<b>\$ 6,259,238</b>
34	189 Accumulated Depreciation	(1,992,625)
35	<b>Total Fixed Assets</b>	<b>\$ 5,285,139</b>
36	<b>Other Assets</b>	
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 April 30, 2026

Line	Account	
39	Total Other Assets	<u>\$ 1,179,251</u>
40	<b>TOTAL ASSETS</b>	<b>\$ 17,539,913</b>
41	<b>LIABILITIES AND EQUITY</b>	
42	<b>Liabilities</b>	
43	<b>Current Liabilities</b>	
44	<b>Accounts Payable</b>	
45	200 Due to Other Funds	6,953,073
46	210 Accounts Payable	77,103
47	<b>Total Accounts Payable</b>	<u>\$ 7,030,175</u>
48	<b>Other Current Liabilities</b>	
49	220 Payroll Liabilities	
50	225 PERS - (District Portion)	
51	231 AFLAC	39
52	<b>Total 220 Payroll Liabilities</b>	<u>\$ 39</u>
53	802 FSA Liability (Lively)	
54	517 FSA Liability - Police	1,669
55	806 FSA Liability - Adm	318
56	<b>Total 802 FSA Liability (Lively)</b>	<u>\$ 1,988</u>
57	<b>Total Other Current Liabilities</b>	<u>\$ 2,026</u>
58	<b>Total Current Liabilities</b>	<u>\$ 7,032,201</u>
59	<b>Long-Term Liabilities</b>	
60	240 2020 Pension Obligation Bond	
61	241 2020 POB - ST Portion	188,000
62	242 2020 POB - LT Portion	3,533,000
63	<b>Total 240 2020 Pension Obligation Bond</b>	<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	<b>Total 290 Community Center Loan</b>	<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	<b>Total Long-Term Liabilities</b>	<u>\$ 5,313,648</u>
75	<b>Total Liabilities</b>	<b>\$ 12,345,849</b>
76	<b>Equity</b>	



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

<b>Line</b>	<b>Account</b>	
77	350 Invest. in Assets	5,164,503
78	390 Retained Earnings	(522,045)
79	395 Prior Period Adjustment	(162,591)
80	Net Income	714,198
81	Total Equity	<u>\$ 5,194,064</u>
82	TOTAL LIABILITIES AND EQUITY	<u>\$ 17,539,913</u>



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

Line	Account	
1	<b>Assets</b>	
2	<b>Current Assets</b>	
3	<b>Bank Accounts</b>	
4	Capital Fund	21,425
5	KFPD Revolving Acct - Gen Fund	16,211
6	Money Market	470,324
7	Special Tax Fund	47,694
8	<b>Total for Bank Accounts</b>	<b>\$ 555,653</b>
9	<b>Accounts Receivable</b>	
10	Advance on Supplemental Taxes	95,424
11	Due From Other Funds	116
12	<b>Total for Accounts Receivable</b>	<b>\$ 95,540</b>
13	<b>Other Current Assets</b>	
14	Prepaid CERBT - Retiree Trust	802,416
15	Tax Money in KCSD accounts	6,652,331
16	<b>Total for Other Current Assets</b>	<b>\$ 7,454,747</b>
17	<b>Total for Current Assets</b>	<b>\$ 8,105,941</b>
18	<b>Fixed Assets</b>	
19	Accumulated Depreciation - Bldg	(1,410,184)
20	Accumulated Depreciation-Equip	(1,992,625)
21	Building and Improvements	12,268,543
22	<b>Current Capital Outlay</b>	
23	PSB Renovation Hard Cost	5,093
24	Temp Facilities - Decommission	28,457
25	<b>Total for Current Capital Outlay</b>	<b>\$ 33,550</b>
26	Equipment	1,976,576
27	Land	5,800
28	<b>Total for Fixed Assets</b>	<b>\$ 11,851,061</b>
29	<b>Other Assets</b>	
30	Deferred Outflow of Res. - OPEB	68,093
31	Suspense	95
32	<b>Total for Other Assets</b>	<b>\$ 68,188</b>
33	<b>Total for Assets</b>	<b>\$ 20,025,190</b>
34	<b>Liabilities and Equity</b>	
35	<b>Liabilities</b>	
36	<b>Current Liabilities</b>	
39	PSB Renovation Loan	2,160,000
40	<b>Total for Other Current Liabilities</b>	<b>\$ 2,160,000</b>



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

<b>Line</b>	<b>Account</b>	
41	Total for Current Liabilities	<u>\$ 2,162,317</u>
42	Long-term Liabilities	
43	El Cerrito Reconciliation Liab.	153,182
44	Equity	
45	Fund Equity - Capital Projects	3,213,661
46	Fund Equity - General	3,889,496
47	Fund Equity - Gen Fixed Asset	2,222,992
48	Fund Equity - Special Revenue	109,075
49	Fund Equity	6,291,575
50	Net Income	1,982,893
51	Total for Equity	<u>\$ 17,709,691</u>
52	Total for Liabilities and Equity	<u>\$ 20,025,190</u>



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

Line	Account	Apr-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	Income				
2	400 Property Tax Revenue				
3	401 Levy Tax - Co. Prop. 1%	1,015,336	2,499,727	2,575,000	97%
4	Total 400 Property Tax Revenue	<b>\$ 1,015,336</b>	<b>\$ 2,499,727</b>	<b>\$ 2,575,000</b>	<b>97%</b>
5	440 Interest and Admin Charges				
6	456 Interest	35,614	130,008	75,000	173%
7	458 Other District Rev - Allocation			25,844	0%
8	Total 440 Interest and Admin Charges	<b>\$ 35,614</b>	<b>\$ 130,008</b>	<b>\$ 100,844</b>	<b>129%</b>
9	Total Income	<b>\$ 1,050,951</b>	<b>\$ 2,629,735</b>	<b>\$ 2,675,844</b>	<b>98%</b>
10	Gross Profit	<b>\$ 1,050,951</b>	<b>\$ 2,629,735</b>	<b>\$ 2,675,844</b>	<b>98%</b>
11	Expenses				
12	500.1 Benefits				
13	550.6 FSA Expenses	100	(1,589)		
14	Total 500.1 Benefits	<b>\$ 100</b>	<b>\$ (1,589)</b>		
15	800 District Expenses				
16	815 Admin Communications	5,175	11,217	10,000	112%
17	816 Office Supplies	135	6,512	4,000	163%
18	817 Printing and Postage	1,181	5,809	7,500	77%
19	818 Mileage Reimbursement		1,083	1,000	108%
20	819 Dues/Subscriptions	1,054	10,313	20,000	52%
21	820 Copier Contract	375	3,615	4,000	90%
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	1,230	4,608	5,000	92%
27	Total 800 District Expenses	<b>\$ 9,151</b>	<b>\$ 52,665</b>	<b>\$ 75,500</b>	<b>70%</b>
28	800.2 Salaries & Benefits				
29	807 Salaries	23,977	205,695	277,644	74%
30	808 Payroll Taxes	4,225	18,092	21,239	85%
31	Total 800.2 Salaries & Benefits	<b>\$ 28,202</b>	<b>\$ 223,786</b>	<b>\$ 298,883</b>	<b>75%</b>
32	800.3 Professional Services				
33	830 Legal (District/Personnel)	9,596	56,043	45,000	125%
34	835 Consulting	2,000	42,779	25,000	171%
35	840 Accounting/Audit	3,728	41,224	75,000	55%
36	Total 800.3 Professional Services	<b>\$ 15,324</b>	<b>\$ 140,045</b>	<b>\$ 145,000</b>	<b>97%</b>
37	800.4 Insurances & LAFCO				



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

Line	Account	Apr-26	FY26 YTD Actual	FY 26 Budget	% of Budget
38	850 Insurance	4,857	48,566	56,000	87%
39	851 Workers Compensation	210	2,105	6,000	35%
40	861 LAFCO		1,850	2,000	93%
41	<b>Total 800.4 Insurances &amp; LAFCO</b>	<b>\$ 5,067</b>	<b>\$ 52,521</b>	<b>\$ 64,000</b>	<b>82%</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	1,078	9,180	14,000	66%
46	<b>Total Expenses</b>	<b>\$ 58,921</b>	<b>\$ 478,488</b>	<b>\$ 597,383</b>	<b>80%</b>
47	<b>Net Operating Income</b>	<b>\$ 992,030</b>	<b>\$ 2,151,247</b>	<b>\$ 2,078,461</b>	<b>104%</b>
48	<b>Net Income</b>	<b>\$ 992,030</b>	<b>\$ 2,151,247</b>	<b>\$ 2,078,461</b>	<b>104%</b>



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

Line	Account	Apr-26	FY26 YTD Actual	FY 26 Budget	% of Budget
1	<b>Income</b>				
2	<b>400.1 Assessments</b>				
3	402 Special Tax-Police	274,416	651,738	685,500	95%
4	404 Measure G Supplemental Tax	285,777	678,721	700,000	97%
5	<b>Total 400.1 Assessments</b>	<b>\$ 560,193</b>	<b>\$ 1,330,459</b>	<b>\$ 1,385,500</b>	<b>96%</b>
6	<b>400.2 Grant Revenue</b>				
7	414 POST Reimbursement	3,342	5,994	5,000	120%
8	415 SLESF		207,033	200,000	104%
9	<b>Total 400.2 Grant Revenue</b>	<b>\$ 3,342</b>	<b>\$ 213,027</b>	<b>\$ 205,000</b>	<b>104%</b>
10	<b>400.3 Reimbursements &amp; Fees</b>				
11	410 Police Fees/Service Charges	1,162	12,961	10,000	130%
12	418 CERBT Reimbursements/Refunds		9,508	121,100	8%
13	<b>Total 400.3 Reimbursements &amp; Fees</b>	<b>\$ 1,162</b>	<b>\$ 22,470</b>	<b>\$ 131,100</b>	<b>17%</b>
14	<b>Total Income</b>	<b>\$ 564,696</b>	<b>\$ 1,565,956</b>	<b>\$ 1,721,600</b>	<b>91%</b>
15	<b>Gross Profit</b>	<b>\$ 564,696</b>	<b>\$ 1,565,956</b>	<b>\$ 1,721,600</b>	<b>91%</b>
16	<b>Expenses</b>				
17	<b>500 Police Salaries</b>				
18	<b>502 Officers Salaries</b>				
19	502.1 Officers Salary	117,856	1,127,938	1,353,586	83%
20	503 Holiday Pay	4,363	40,775	48,500	84%
21	503.4 Incentive Pay-Longevity Pay	844	8,017	7,500	107%
22	504 Incentive Pay- Education	1,350	12,667	15,000	84%
23	505 Incentive Pay- POST Certificate	4,033	34,507	30,000	115%
24	<b>Total 502 Officers Salaries</b>	<b>\$ 128,445</b>	<b>\$ 1,223,904</b>	<b>\$ 1,454,586</b>	<b>84%</b>
25	506 Overtime	12,464	120,490	75,000	161%
26	Overtime reduced by Grant Reimbursement		(25,117)		
27	<b>506 Overtime Total</b>	<b>\$ 12,464</b>	<b>\$ 95,373</b>	<b>\$ 75,000</b>	<b>127%</b>
28	508 Salary - Non-Sworn				
29	548 GASB 75 - Expense		3,200		
30	<b>Total 500 Police Salaries</b>	<b>\$ 140,909</b>	<b>\$ 1,322,477</b>	<b>\$ 1,529,586</b>	<b>86%</b>
31	<b>500.1 Benefits</b>				
32	509 Hiring Bonus		10,000	8,000	125%
33	516 Uniform Allowance	100	950	2,400	40%
34	521-A Medical/Vision/Dental-Active	35,637	213,424	240,000	89%
35	521-R Medical/Vision/Dental-Retired	14,653	88,951	121,000	74%
36	522 Officer Life Insurance	640	3,548	6,500	55%
37	<b>Total 500.1 Benefits</b>	<b>\$ 51,031</b>	<b>\$ 316,872</b>	<b>\$ 377,900</b>	<b>84%</b>



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

Line	Account	Apr-26	FY26 YTD Actual	FY 26 Budget	% of Budget
38	<b>500.2 Taxes &amp; Worker's Comp</b>				
39	<b>523 Medicare</b>	1,967	18,890	20,000	94%
40	<b>530 Workers Compensation</b>	6,917	69,167	84,000	82%
41	<b>Total 500.2 Taxes &amp; Worker's Comp</b>	<b>\$ 8,884</b>	<b>\$ 88,057</b>	<b>\$ 104,000</b>	<b>85%</b>
42	<b>500.3 Retirement</b>				
43	<b>527 CalPERS District Share</b>	22,156	212,098	290,000	73%
44	<b>529 Pension Obligation Bond Payment</b>		259,629	330,900	78%
45	<b>Total 500.3 Retirement</b>	<b>\$ 22,156</b>	<b>\$ 471,727</b>	<b>\$ 620,900</b>	<b>76%</b>
46	<b>550 Police Operating Expenses</b>				
47	<b>519 Axon - Body Cam/Tasers/Storage</b>	2,429	17,712	25,000	71%
48	<b>554 Traffic Safety/Equipment</b>	124	6,049	15,000	40%
49	<b>568 Evidence, Investigation, Forens</b>	329	2,753	8,500	32%
50	<b>571 Records, PRA, and Redaction Sof</b>		2,626	5,000	53%
51	<b>575 Community Safety Cameras</b>	1,385	13,422	15,000	89%
52	<b>576 Law, Subscriptions, and Members</b>	1,044	9,173	3,000	306%
53	<b>594 Community Events &amp; Volunteer Programs</b>	1,462	8,209	8,000	103%
54	<b>Total 550 Police Operating Expenses</b>	<b>\$ 6,772</b>	<b>\$ 59,945</b>	<b>\$ 79,500</b>	<b>75%</b>
55	<b>550.1 Buiding &amp; District Expenses</b>				
56	<b>552 Office Supplies and Expenses</b>	95	8,192	6,500	126%
57	<b>567 Building Alarm, Fire, Security</b>	427	4,203	6,500	65%
58	<b>580 PG&amp;E, EBMUD, and Phone</b>	2,761	28,430	35,000	81%
59	<b>581 Building Repairs and Maintenanc</b>	688	3,540	6,000	59%
60	<b>587 IT Contract City of San Pablo</b>	29,406	41,846	50,000	84%
61	<b>590 Janitorial</b>		10,898	13,000	84%
62	<b>592 Website Social Media Contracts</b>	3,229	3,640	1,000	364%
63	<b>597 Police Bldg. Lease</b>	8,639	58,849	88,000	67%
64	<b>Total 550.1 Buiding &amp; District Expenses</b>	<b>\$ 45,245</b>	<b>\$ 159,598</b>	<b>\$ 206,000</b>	<b>77%</b>
65	<b>550.2 Fleet Related Expenses</b>				
66	<b>561 Fleet Maintenance, Fuel, Toll,</b>	9,536	76,136	55,650	137%
67	<b>Vehicle Graphics reduced by Grant Reimbursement</b>		(2,654)		
68	<b>Total 561 Fleet Maintenance, Fuel, Toll,</b>	<b>\$ 9,536</b>	<b>\$ 73,482</b>	<b>\$ 55,650</b>	<b>132%</b>
69	<b>563 Vehicle Lease</b>	1,300	26,239	15,000	175%
70	<b>566 Radio Maintenance</b>	874	15,382	15,000	103%
71	<b>588 Police Fleet Cellular Contract</b>	985	8,487	10,000	85%
72	<b>Total 550.2 Fleet Related Expenses</b>	<b>\$ 12,695</b>	<b>\$ 123,589</b>	<b>\$ 95,650</b>	<b>129%</b>
73	<b>550.3 Personnel Miscellaneous</b>				
74	<b>553 Police Uniforms, Eqpmt, &amp; Duty</b>	439	14,166	15,000	94%



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

Line	Account	Apr-26	FY26 YTD Actual	FY 26 Budget	% of Budget
75	570 Training and Travel Exp	3,437	22,846	25,000	91%
76	572 Recruiting, Hiring, and Backgro	2,406	2,536	7,500	34%
77	574 Reserve Program			4,000	0%
78	598 Consulting - Bckgrnd/hiring/rec	4,550	39,348	60,000	66%
79	<b>Total 550.3 Personnel Miscellaneous</b>	<b>\$ 10,833</b>	<b>\$ 78,896</b>	<b>\$ 111,500</b>	<b>71%</b>
80	<b>550.4 Prof Services &amp; Insurance</b>				
81	591 General Liability Insurance	5,809	62,491	70,000	89%
82	595 Legal & Lexipol	625	7,946	13,000	61%
83	<b>Total 550.4 Prof Services &amp; Insurance</b>	<b>\$ 6,434</b>	<b>\$ 70,436</b>	<b>\$ 83,000</b>	<b>85%</b>
84	564 Cal-ID, ARIES, SunRidge, LEFTA	12,236	157,021	180,000	87%
85	950 Capital Outlay		118,710		
86	950 Capital Outlay reduced by Grant Reimbursement		(118,710)		
87	<b>Capital Outlay</b>	<b>\$ 12,236</b>	<b>\$ 157,021</b>	<b>\$ 180,000</b>	<b>87%</b>
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	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 243,729</b>	<b>\$ 74,678</b>	<b>326%</b>
92	<b>Total Expenses</b>	<b>\$ 317,195</b>	<b>\$ 2,935,326</b>	<b>\$ 3,462,714</b>	<b>85%</b>
93	<b>Net Operating Income</b>	<b>\$ 247,502</b>	<b>\$ (1,369,371)</b>	<b>\$ (1,741,114)</b>	<b>79%</b>
94	<b>Net Income</b>	<b>\$ 247,502</b>	<b>\$ (1,369,371)</b>	<b>\$ (1,741,114)</b>	<b>79%</b>



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

Line	Account	Apr-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	18,811	44,675	49,000	91%
7	Total 420.1 Parks Assessments	\$ 18,811	\$ 44,675	\$ 49,000	91%
8	420.2 Parks Rental Revenue				
9	427 Community Center Revenue	5,657	39,330	38,000	103%
10	438 Tennis Court Revenue	268	1,438	2,500	58%
11	439 Other Community Center Revenue		1,100		
12	Total 420.2 Parks Rental Revenue	\$ 5,925	\$ 41,868	\$ 40,500	103%
13	471 KCC Annual Fees		15,249	30,000	51%
14	Total Income	\$ 24,736	\$ 101,791	\$ 119,500	85%
15	Gross Profit	\$ 24,736	\$ 101,791	\$ 119,500	85%
16	Expenses				
17	600 Park/Rec Sal & Ben				
18	601 Park & Rec Administrator	2,030	18,105	24,600	74%
19	602 Custodial Salary	1,888	27,316	43,500	63%
20	623 Social Security/Medicare - Dist	298	3,452	5,210	66%
21	Total 600 Park/Rec Sal & Ben	\$ 4,216	\$ 48,873	\$ 73,310	67%
22	635 Park/Recreation Expenses				
23	640 Parks Expenses				
24	641 General Maintenance	1,820	15,533	25,000	62%
25	642 Utilities-Community Center	997	21,524	28,000	77%
26	643 Janitorial Supplies		2,076	2,500	83%
27	644 Landscaping	3,445	26,615	36,000	74%
28	645 Workers Comp	167	1,667	4,000	42%
29	646 Community Center Repairs		5,739	10,000	57%
30	647 Legal/Consulting			3,000	0%
31	Total 640 Parks Expenses	\$ 6,429	\$ 73,154	\$ 108,500	67%
32	650 Other Park Expenses				
33	657 General Liability	1,250	12,500	15,000	83%
34	658 Levy Administration	735	7,309	9,000	81%
35	659 Other Park Expenses	258	10,670	10,000	107%
36	674 Tennis Court Maint/Repair			1,000	0%
37	Total 650 Other Park Expenses	\$ 2,243	\$ 30,479	\$ 35,000	87%



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

Line	Account	Apr-26	FY26 YTD Actual	FY 26 Budget	% of Budget
38	Total 635 Park/Recreation Expenses	\$ 8,672	\$ 103,632	\$ 143,500	72%
39	950 Capital Outlay		\$ -		
40	972 Park Buildings Improvement		119,748		
41	Total 950 Capital Outlay	\$ -	\$ 119,748		
42	Total Expenses	\$ 12,888	\$ 272,254	\$ 216,810	126%
43	Net Operating Income	\$ 11,848	\$ (170,462)	\$ (97,310)	175%
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	976 PATHS Capital Expense	460	32,913		
53	Total Other Expenses	\$ 460	\$ 32,913	\$ (30,500)	-108%
54	Net Other Income	\$ (460)	\$ 62,087	\$ 4,500	1380%
55	Net Income	\$ 11,388	\$ (108,375)	\$ (92,810)	117%



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

Line	Account	Apr-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>	2,303	90,286	120,000	75%
4	<b>Total 440 Interest and Admin Charges</b>	<b>\$ 2,303</b>	<b>\$ 90,286</b>	<b>\$ 120,000</b>	<b>75%</b>
5	<b>Total Income</b>	<b>\$ 2,303</b>	<b>\$ 90,286</b>	<b>\$ 120,000</b>	<b>75%</b>
6	<b>Gross Profit</b>	<b>\$ 2,303</b>	<b>\$ 90,286</b>	<b>\$ 120,000</b>	<b>75%</b>
8	Expenses				
9	<b>750 Waste Management Expenses</b>				
10	<b>751 Waste Removal Franchise Fee Exp</b>	1,256	37,664	51,000	74%
11	<b>752 Waste Management Program Admin</b>			25,844	0%
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>	2,055	10,991	25,000	44%
15	<b>Total 750 Waste Management Expenses</b>	<b>\$ 3,311</b>	<b>\$ 49,356</b>	<b>\$ 116,844</b>	<b>42%</b>
16	<b>Total Expenses</b>	<b>\$ 3,311</b>	<b>\$ 49,356</b>	<b>\$ 116,844</b>	<b>42%</b>
17	<b>Net Operating Income</b>	<b>\$ (1,009)</b>	<b>\$ 40,931</b>	<b>\$ 3,156</b>	<b>1297%</b>
18	<b>Net Income</b>	<b>\$ (1,009)</b>	<b>\$ 40,931</b>	<b>\$ 3,156</b>	<b>1297%</b>



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

Line	Account	Apr-26	FY26 YTD Actual	Budget	% of Budget
1	Income				
2	CERBT Reimbursement		52,459	54,752	96%
3	Interest Income	1,543	141,559	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	\$ 1,543	\$ 6,038,232	\$ 6,348,578	95%
9	Gross Profit	\$ 1,543	\$ 6,038,232	\$ 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	900	2,014	1,800	112%
16	Hazardous Vegetation Removal Grant	2,000	39,410	41,460	95%
17	Open Houses		233	1,030	23%
18	Public Education	1,284	16,609	15,000	111%
19	Volunteer Appreciation		504		
20	Total COMMUNITY SERVICE ACTIVITIES	\$ 4,184	\$ 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		2,040	2,400	85%
29	Janitorial Service			3,240	0%
30	Medical Waste Disposal	(26)	3,464	4,494	77%
31	Miscellaneous Maint.	(156)	(5,958)	2,000	-298%
32	Total Building Activities	\$ (182)	\$ 146,203	\$ 186,342	78%
33	Building Utilities/Service				
34	Gas and Electric	3,526	36,373	39,230	93%
35	Other	613	2,653	1,188	223%
36	Refuse Collection				
37	Sewer Charge		304		



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

Line	Account	Apr-26	FY26 YTD Actual	Budget	% of Budget
38	Water/Sewer	718	3,790	5,027	75%
39	Total Building Utilities/Service	\$ 4,857	\$ 43,119	\$ 45,445	95%
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	6,455	9,785	66%
45	Office				
46	Internet	65	2,178	2,835	77%
47	Office Equipment				
48	Office Expense		5,131	5,000	103%
49	Office Supplies	196	1,480	2,500	59%
50	Office- Other		110	70	158%
51	Telephone	200	5,724	7,231	79%
52	Total Office	\$ 1,191	\$ 22,510	\$ 17,636	128%
53	Professional Development		2,369	5,000	47%
54	Staff Appreciation			2,575	0%
55	Total DISTRICT ACTIVITIES	\$ 5,866	\$ 214,202	\$ 153,653	139%
56					
57	OUTSIDE PROFESSIONAL SERVICES				
58	Accounting		20,215	20,000	101%
59	Actuarial Valuation	6,300	9,500	3,200	297%
60	Audit		20,500	20,500	100%
61	Bank Fee	7	47	25	186%
62	Contra Costa County Expenses	44,194	45,548	42,334	108%
63	EI Cerrito Contract Fee		3,421,987	4,480,522	76%
64	EI Cerrito Reconciliation(s)		(17,861)	58,313	-31%
65	Emergency Prep Coordinator		85,759	114,263	75%
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	(50)	20,845	5,000	417%
70	LAFCO Fees		2,555	2,555	100%
71	Legal Fees		30,657	18,000	170%
72	Long Term Financial Planner	3,250	3,250	2,000	163%
73	Nixle Fee				
74	Operational Consultant	9,466	82,885	109,730	76%



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

Line	Account	Apr-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	15	3,908	3,846	102%
79	Wildland Vegetation Mgmt	(1,176)	(4,234)	4,244	-100%
80	<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>\$ 62,006</b>	<b>\$ 3,761,271</b>	<b>\$ 4,933,717</b>	<b>76%</b>
81	<b>RETIREE MEDICAL BENEFITS</b>				
82	CalPERS Settlement				
83	Delta Dental	(442)	3,164	5,127	62%
84	PERS Medical		30,352	39,904	76%
85	Vision Care	215	1,960	2,606	75%
86	<b>Total RETIREE MEDICAL BENEFITS</b>	<b>\$ (227)</b>	<b>\$ 35,476</b>	<b>\$ 47,637</b>	<b>74%</b>
87	<b>Staff</b>				
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	<b>Total Staff</b>	<b>\$ (308)</b>	<b>\$ 85,330</b>	<b>\$ 105,807</b>	<b>81%</b>
95	Vehicle Maintenance		125		
96	<b>Total Expenses</b>	<b>\$ 71,521</b>	<b>\$ 4,158,402</b>	<b>\$ 5,464,319</b>	<b>76%</b>
97	<b>Net Operating Income</b>	<b>\$ (69,979)</b>	<b>\$ 1,879,830</b>	<b>\$ 884,259</b>	<b>213%</b>
98	<b>Other Income</b>				
99	Unrealized Gain/Loss		(6,874)		
100	<b>Total Other Income</b>	<b>\$ -</b>	<b>\$ (6,874)</b>	<b>\$ -</b>	
101	<b>Other Expenses</b>				
102	Bad Debt	(113,150)	(108,344)		
103	<b>Total Other Expenses</b>	<b>\$ (113,150)</b>	<b>\$ (108,344)</b>	<b>\$ -</b>	
104	<b>Net Other Income</b>	<b>\$ 113,150</b>	<b>\$ 101,470</b>	<b>\$ -</b>	
105	<b>Net Income</b>	<b>\$ 43,171</b>	<b>\$ 1,981,300</b>	<b>\$ 884,259</b>	<b>224%</b>