



**KENSINGTON COMMUNITY SERVICE DISTRICT**  
REGULAR MEETING OF THE FINANCE COMMITTEE  
AGENDA

Monday, March 23, 2026, 4:00pm  
Kensington Community Center, Meeting Room 3, 59  
Arlington Avenue, Kensington, CA 94707 (in-person and  
hybrid)

**How to Submit Public Comments:**

Prior to the meeting: Members of the public may submit public comment to the Board Clerk prior to the meeting by emailing: [public.comment@kensingtonfire.org](mailto:public.comment@kensingtonfire.org) up to two hours before the meeting start time. Such comments will be noted as received and their contents orally summarized; however, if you attend the meeting, you will need to make your comment during the meeting.

During the meeting: Public comment will be taken on each agenda item, and comment on issues not on the agenda will be taken at the beginning of the meeting (*regular meetings only*). Please address your comments to the Committee and not to staff and/or the audience. Members of the public who attend the meeting either in-person or via Zoom are allowed to provide public comment verbally with a maximum allowance of 3 minutes per individual comment, subject to the Chair's discretion. Each member of the public will be allotted the same maximum number of minutes to speak as set by the Chair, except that public speakers using interpretation assistance will be allowed to testify for twice the amount of the public testimony time limit (California Government Code section 54954.3(a)).

*In-person:* At points in the meeting when the meeting chair requests public comment, members of the public participating in-person can simply raise their hand to be recognized.

*Via Zoom:* If participating via internet, please click the "raise hand" feature located within the Zoom application screen. If connected via telephone, please dial "\*9" (star, nine).

**Accommodations:** To enable the District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA Title 1), if you need special assistance to participate, please email [public.comment@kensingtonfire.org](mailto:public.comment@kensingtonfire.org) 48 hours prior to the meeting.

**Agenda and supplemental materials:** This agenda is available on the KFPD website under the relevant meeting date: <https://www.kensingtonfire.org/finance-committee>. Please note that supplemental materials will be posted on the website with the agenda as soon as they are available prior to the meeting. Additional information or materials may be presented at the meeting itself.

**PLEASE NOTE:** The District will use Zoom to allow virtual access to this meeting. This additional means of access is provided as a courtesy to the public and is not required by law. The meeting will continue to be conducted at the physical address provided above regardless of any interruption or failure of the Zoom transmission.

**Hybrid Meeting Option via Zoom Internet Address:**

<https://us02web.zoom.us/j/86170596257?pwd=sXocb9vd8ZvBNDSifXW8rKb1GtjnPm.1>

**Telephone Access:**

(669) 444-9171 or (253) 205-0468 or (719) 359-4580

**Webinar ID:** 861 7059 6257

**Passcode:** 5 706102

**1. Call To Order/Roll Call**

Director Artis and Director Gough

**2. Public Comment**

Under “Public Comment,” the public may address the Committee on any subject not listed on the agenda. Please address your comments to the Committee and not to staff and/or the audience. Each speaker may address the Committee once under Public Comment for a limit of three minutes. The public will be given an opportunity to speak on each agenda item and once the public comment portion of any item on this agenda has been closed by the Committee, no further comment from the public will be permitted unless authorized by the Committee. The Committee cannot act on items not listed on the agenda and, therefore, cannot respond to non-agenda issues brought up under Public Comment other than to provide general information.

**3. Adoption Of Consent Items**

Items listed below are consent items, which are considered routine by the Committee and will be enacted by one motion. The Committee has received and considered reports and recommendations prior to assigning consent item designations to the various items. Copies of the reports are available to the public. The disposition of the item is indicated. There will be no separate discussion of consent items. If discussion is requested for an item, it will be removed from the list of consent items and considered separately on the agenda.

**a. Approval of Finance Committee Meeting Minutes of 06/04/2025**

**4. Committee Announcements / Informational Items**

**a. Notice of Finance Committee Meeting Cancellation**  
The Finance Committee meeting scheduled for January 8, 2026, was cancelled due to lack of quorum

**5. Old Business - None**

**6. New Business**

**a. Review and approve Finance Committee Protocols**

**b. Fiscal Year 2025-2026 budget recap**

**c. Fiscal Year 2026-2027 budget**

**7. Future Agenda Items**

The list of future agenda items discussed during the meeting will be summarized here.

**8. Adjournment**

The next meeting of the KCSD Finance Committee will be held on a date to be listed on the District’s website and posted at three public locations 72-hours prior to the meeting.



**KENSINGTON FIRE PROTECTION DISTRICT**  
FINANCE COMMITTEE  
REGULAR MEETING MINUTES

**DATE/TIME:** June 4, 2025, 3:30PM

**LOCATION:** Kensington Community Center-Room 3, 59 Arlington Avenue, Kensington (and hybrid)

**PRESENT:** Directors: Secretary Rick Artis, Director Watt  
Staff: General Manager Mary Morris-Mayorga, Administrative Assistant,  
Raychel Jackson, Fire Chief Eric Saylor

**1. CALL TO ORDER/ROLL CALL**

Committee member Artis called the meeting to order at 3:41 p.m. and confirmed the roll call.

**2. PUBLIC COMMENT (00:00:41)**

**3. ADOPTION OF CONSENT ITEMS**

**a. Approval of the General Manager's Timesheets (02/01/2025 through 05/31/2025)**

**b. Approval of Minutes for the regular meeting on 02/28/2025**

|  |
|--|
| <b>Moved/Seconded:</b> Watt/Artis <b>Action:</b> Approved Consent Calendar <b>Ayes:</b> Watt, Artis <b>Noes:</b> None <b>Abstain:</b> None <b>Absent:</b> None <b>Video Time Stamped:</b> 00:00:59 |
|--|

**4. OLD BUSINESS – None**

**5. NEW BUSINESS**

**a. Review FY2025-26 Fee Schedule for El Cerrito-Kensington Fire Department Contract (00:01:39)**

The committee reviewed the preliminary fee schedule with Chief Saylor noting that the City has not adopted a final budget so it is possible for there to be minor line-item changes. If the final is adopted in time for the Board of Directors meeting on June 18th, those changes will be incorporated

**b. Review FY2025-26 Draft Budget (including financial forecast) (00:33:25)**

The committee discussed, made inquiries, then agreed to advance to the Board with a revised amount of \$25,000 for the Hazardous Vegetation Reimbursement Grant as this represents those currently in progress for potential award which may occur after fiscal year end.

**6. FUTURE AGENDA ITEMS**

**7. ADJOURNMENT:** The meeting adjourned at 4:55 p.m.

The next meeting of the KFPD Finance Committee will be held on a date to be listed on the District's website and posted at three public locations 72-hours prior to the meeting.

MINUTES PREPARED BY: Raychel Jackson and Mary Morris-Mayorga

These minutes were approved at the Finance Committee Meeting of the Kensington Community Services District on January 8, 2026.

Attest: \_\_\_\_\_  
Finance Committee Member



**DATE:** March 23, 2026  
**TO:** Finance Committee  
**FROM:** David Aranda, KPPCSD Interim General Manager  
Mary A. Morris-Mayorga, Consultant  
**SUBJECT:** Review and approve Finance Committee Protocols

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As the Kensington Community Services District (KCSD) Finance Committee is newly created following the consolidation, it is recommended that Finance Committee Protocols be established to help guide its members. To facilitate this, a draft has been developed for review and input by the committee.

### **Finance Committee Protocols (DRAFT)**

#### **Purpose**

The Finance Committee has been established as a standing committee to assist the Board of Directors with good governance by providing oversight of the District's financial management through: review of budget preparation and monitoring; development of financial forecasts; and other matters as referred by the Board of Directors.

#### **Composition, Appointment, and Term**

The Finance Committee will be comprised of two Board directors who will be appointed annually (and as vacancies occur) for a term of one year by the Board President with approval by a majority of the Board of Directors.

#### **Meetings and Staffing**

Meetings will typically be at least twice per year to support governance financial oversight of budget development and mid-year budget review in May and January, respectively, or as needed. Staff support for the Finance Committee will be the General Manager (or Interim), board clerk or administrative staff/consultant, and finance team members as deemed necessary by the General Manager. Staff direction will be provided by the General Manager. Committees may not direct staff to perform specific duties unless authorized by the Board of Directors.

#### **Meeting Attendance**

Standing committees serve an important role in assisting to fulfill the District's mission and goals by supporting the work of Board of Directors. Regular meeting attendance by members is critical in establishing a meeting quorum and to the success of the committee. Remote attendance is possible provided that it complies with the Brown Act (see attached – *note: only traditional Brown Act or State of Emergency options currently apply to a committee of two*).

#### **Committee Authority and Recommendations**

Committee motions and recommendations shall be advisory to the Board of Directors. Committees do not have the authority to commit the District to any expenditure or obligation. Generally, committee members should reach a consensus on recommendations to present to the Board of Directors. When consensus is not reached, the committee is encouraged to work with the General Manager on a supported compromise; however, alternative recommendations can be forwarded to the Board of Directors through the General Manager for further direction if necessary.



## Kensington Community Services District

### Board and Committee Member Remote Meeting Attendance

(Last update – November 18, 2025)

#### Teleconferencing Options:

1. Traditional Brown Act - Gov't Code Section 54953(b)

A meeting of individuals in different locations, connected by electronic means, through either audio or video, or both. Requires:

- at least a quorum of members must participate from locations within District;
- agendas are posted at teleconferencing location(s) specifying all locations;
- public access and opportunity to speak is provided at each location; and
- all votes are taken by roll call.

*Action needed by Board/Committee Member:*

- Notify Board President/Committee Chair/GM prior to agenda preparation (or as soon as possible prior to posting).
- Provide specific location for teleconference participation.
- Confirm agenda posting ability, public access, and actual posting once completed.

2. Reasonable Accommodation - Gov't Code Section 54953.8

Legislative body members may participate by teleconference as an accommodation for a disability. The member must participate using both audio and visual technology and must disclose if another adult is in the room with them, and the general nature of that person's relationship with the member; the teleconferencing member's participation counts towards a quorum at the same physical location as the members participating in person.

3. State of Emergency - Gov't Code Section 54953(e)

4. Just Cause or Emergency – Gov't Code Section 54953(f)(2)

The Board/Committee can use teleconferencing without noticing each teleconference location or making it publicly accessible, provided at least a quorum of the Board/Committee participates in person at a single physical location that is identified on the agenda, open to the public, and within the boundaries of the District, and provided that other requirements regarding accessibility are met. However, an individual member of the Board/Committee may participate remotely for one of the following:

- “just cause”: a childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner; contagious illness; a need related to a physical or mental disability; or travel while on official business of the legislative body or another state/local agency. Under this provision, a member is limited to participating remotely in two meetings per calendar year.
- “emergency circumstances”: defined as a physical or family emergency that prevents the member from attending in person, the member can participate remotely by requesting approval to do so from the Board/Committee. The Board/Committee may take action on the request as soon as possible, including at the beginning of the meeting, even if there was not sufficient time to place the request formally on the agenda.

Under either circumstance, the member must give a general description of the circumstances relating to their need to appear remotely, but need not disclose any medical diagnosis, disability, or other confidential medical information. The member shall publicly disclose at the meeting before any action is taken, whether any other individuals 18 years of age or older are present in the room at the remote location with the member, and the general nature of the member's relationship with any such individuals. The member shall participate through both audio and visual technology. The member may not participate remotely for more than two meetings per year, if the legislative body regularly meets once per month or less.

*Action needed by Board/Committee Member:*

- Notify Board President/Committee Chair/GM as soon as possible and which circumstance applies.

*Action needed by Board/Committee at Meeting:*

- Announce and take action to approve the remote participation request.

**KENSINGTON COMMUNITY SERVICES DISTRICT**



**MONTHLY FINANCIALS  
FOR THE PERIOD JULY 1, 2025 THROUGH FEBRUARY 28, 2026**



**Kensington Community Services District**  
**Balance Sheet Unaudited**  
 For Period July 1, 2025 to February 28, 2026

| Line | Account                                |                     |
|------|--|---------------------|
| 1    | <b>Current Assets</b>                  |                     |
| 2    | <b>Bank Accounts</b>                   |                     |
| 3    | 100 Petty Cash                         | 100                 |
| 4    | 101 Five Star Checking                 | 267,577             |
| 5    | 103 Five Star Saving                   | 1,626,618           |
| 6    | 105 CLASS - KPPCSD                     | 889,120             |
| 7    | 106 Checking FSA                       | 3,517               |
| 8    | 107 CLASS - PATHS                      | 35,786              |
| 9    | 139 LAIF-District                      | 4,613,000           |
| 10   | <b>Total Bank Accounts</b>             | <b>\$ 7,435,718</b> |
| 11   | <b>Other Current Assets</b>            |                     |
| 12   | 153 Prepaid Expenses                   | 161,961             |
| 13   | <b>Total Other Current Assets</b>      | <b>\$ 161,961</b>   |
| 14   | <b>Total Current Assets</b>            | <b>\$ 7,597,679</b> |
| 15   | <b>Fixed Assets</b>                    |                     |
| 16   | <b>160 Police Fixed Assets</b>         |                     |
| 17   | 161 Police Bldg Improvements           | 200,061             |
| 18   | 162 Patrol Cars                        | 613,622             |
| 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>\$ 1,137,236</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>\$ 5,403,849</b> |
| 36   | <b>Other Assets</b>                    |                     |
| 37   | 190 Deferred Outflows - OPEB           | 115,679             |
| 38   | 191 Deferred Outflows - Pension        | 1,063,572           |

Fire Fund

|    |   |                      |
|----|---|----------------------|
| 39 | Total Other Assets                            | <u>\$ 1,179,251</u>  |
| 40 | <b>TOTAL ASSETS</b>                           | <b>\$ 14,180,779</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                        | 4,613,266            |
| 46 | 210 Accounts Payable                          | 28,435               |
| 47 | <b>Total Accounts Payable</b>                 | <u>\$ 4,641,701</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                    | 771                  |
| 55 | 806 FSA Liability - Adm                       | 157                  |
| 56 | <b>Total 802 FSA Liability (Lively)</b>       | <u>\$ 928</u>        |
| 57 | <b>Total Other Current Liabilities</b>        | <u>\$ 966</u>        |
| 58 | <b>Total Current Liabilities</b>              | <b>\$ 4,642,667</b>  |
| 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>\$ 9,956,315</b>  |
| 76 | <b>Equity</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                                    | (255,403)            |
| 81 | <b>Total Equity</b>                           | <u>\$ 4,224,464</u>  |
| 82 | <b>TOTAL LIABILITIES AND EQUITY</b>           | <b>\$ 14,180,779</b> |



**Kensington Community Services District**  
**Fire Dept Balance Sheet Unaudited**  
 For Period July 1, 2025 to February 28, 2026

| Line | Account                                 |                      |
|------|---|----------------------|
| 1    | <b>Assets</b>                           |                      |
| 2    | <b>Current Assets</b>                   |                      |
| 3    | <b>Bank Accounts</b>                    |                      |
| 4    | General Fund                            | 306,662              |
| 5    | KFPD Revolving Acct - Gen Fund          | 35,371               |
| 6    | Money Market                            | 936,505              |
| 7    | Special Tax Fund                        | 47,694               |
| 8    | <b>Total for Bank Accounts</b>          | <b>\$ 1,326,231</b>  |
| 9    | <b>Accounts Receivable</b>              |                      |
| 10   | Accounts Receivable                     | 4,806                |
| 11   | Advance on Supplemental Taxes           | 102,324              |
| 12   | Advance on Taxes                        | 2,074,907            |
| 13   | <b>Total for Accounts Receivable</b>    | <b>\$ 2,182,037</b>  |
| 14   | <b>Other Current Assets</b>             |                      |
| 15   | Prepaid CERBT - Retiree Trust           | 802,416              |
| 16   | Prepaid Exp.                            | 1,556                |
| 17   | Tax Money in KCSD LAIF                  | 4,612,990            |
| 18   | <b>Total for Other Current Assets</b>   | <b>\$ 5,416,962</b>  |
| 19   | <b>Total for Current Assets</b>         | <b>\$ 8,925,229</b>  |
| 20   | <b>Fixed Assets</b>                     |                      |
| 21   | Accumulated Depreciation - Bldg         | (1,410,184)          |
| 22   | Accumulated Depreciation-Equip          | (1,023,224)          |
| 23   | Building and Improvements               | 12,268,543           |
| 24   | <b>Current Capital Outlay</b>           |                      |
| 25   | PSB Renovation Hard Cost                | 5,093                |
| 26   | Temp Facilities - Decommission          | 28,457               |
| 27   | <b>Total for Current Capital Outlay</b> | <b>\$ 33,550</b>     |
| 28   | <b>Fixed Assets</b>                     |                      |
| 29   | Equipment                               | 1,976,576            |
| 30   | Land                                    | 5,800                |
| 31   | <b>Total for Fixed Assets</b>           | 11,851,061           |
| 32   | <b>Other Assets</b>                     |                      |
| 33   | Deferred Outflow of Res. - OPEB         | 68,093               |
| 34   | Suspense                                | 279                  |
| 35   | <b>Total for Other Assets</b>           | <b>\$ 68,372</b>     |
| 36   | <b>Total for Assets</b>                 | <b>\$ 20,844,662</b> |
| 37   | <b>Current Liabilities</b>              |                      |
| 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            | 11,512               |
| 42 | <b>Total for Accounts Payable</b>          | <b>\$ 412,193</b>    |
| 43 | <b>Credit Cards</b>                        |                      |
| 44 | Five Star CC                               | 2,299                |
| 45 | <b>Total for Credit Cards</b>              | <b>\$ 2,299</b>      |
| 46 | <b>Other Current Liabilities</b>           |                      |
| 47 | Interest Payable                           | (28,561)             |
| 48 | PSB Renovation Loan                        | 2,160,000            |
| 49 | <b>Total for Other Current Liabilities</b> | <b>\$ 2,131,439</b>  |
| 50 | <b>Total for Current Liabilities</b>       | <b>\$ 2,545,931</b>  |
| 51 | <b>Long-term Liabilities</b>               |                      |
| 52 | EI Cerrito Reconciliation Liab.            | 153,182              |
| 53 | <b>Total for Long-term Liabilities</b>     | <b>\$ 153,182</b>    |
| 54 | <b>Total for Liabilities</b>               | <b>\$ 2,699,113</b>  |
| 55 | <b>Equity</b>                              |                      |
| 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                                 | 2,418,750            |
| 62 | <b>Total for Equity</b>                    | <b>\$ 18,145,549</b> |
| 63 | <b>Total for Liabilities and Equity</b>    | <b>\$ 20,844,662</b> |



**Kensington Community Services District**  
**Budget vs. Actuals: General Fund Unaudited**  
 For Period July 1, 2025 to February 28, 2026

| Line | Account                              | Feb-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                         | 12,798    | 86,124          | 75,000       | 115%        |
| 7    | 458 Other District Rev - Allocation  |           |                 | 25,844       | 0%          |
| 8    | Total 440 Interest and Admin Charges | \$ 12,798 | \$ 86,124       | \$ 100,844   | 85%         |
| 9    | Total Income                         | \$ 12,798 | \$ 1,570,515    | \$ 2,675,844 | 59%         |
| 10   | Gross Profit                         | \$ 12,798 | \$ 1,570,515    | \$ 2,675,844 | 59%         |
| 11   | Expenses                             |           |                 |              |             |
| 12   | 500.1 Benefits                       |           |                 |              |             |
| 13   | 550.6 FSA Expenses                   | 100       | (1,789)         |              |             |
| 14   | Total 500.1 Benefits                 | \$ 100    | \$ (1,789)      |              |             |
| 15   | 800 District Expenses                |           |                 |              |             |
| 16   | 815 Admin Communications             | 566       | 9,636           | 10,000       | 96%         |
| 17   | 816 Office Supplies                  | 1,455     | 5,405           | 4,000        | 135%        |
| 18   | 817 Printing and Postage             | 21        | 447             | 7,500        | 6%          |
| 19   | 818 Mileage Reimbursement            | 54        | 928             | 1,000        | 93%         |
| 20   | 819 Dues/Subscriptions               | 1,031     | 8,173           | 20,000       | 41%         |
| 21   | 820 Copier Contract                  | 486       | 2,824           | 4,000        | 71%         |
| 22   | 825 Board Continuing Ed/Conferences  |           |                 | 4,000        | 0%          |
| 23   | 826 Board Meetings                   | 160       | 344             |              |             |
| 24   | 831 Training and Travel Admin        | 796       | 8,845           | 15,000       | 59%         |
| 25   | 870 County Expenditures              |           |                 | 5,000        | 0%          |
| 26   | 898 Other Expenses                   | 2,062     | 3,378           | 5,000        | 68%         |
| 27   | Total 800 District Expenses          | \$ 6,632  | \$ 39,979       | \$ 75,500    | 53%         |
| 28   | 800.2 Salaries & Benefits            |           |                 |              |             |
| 29   | 807 Salaries                         | 20,789    | 160,530         | 277,644      | 58%         |
| 30   | 808 Payroll Taxes                    | 1,584     | 12,246          | 21,239       | 58%         |
| 31   | Total 800.2 Salaries & Benefits      | \$ 22,373 | \$ 172,776      | \$ 298,883   | 58%         |
| 32   | 800.3 Professional Services          |           | 0               |              |             |
| 33   | 830 Legal (District/Personnel)       | 4,544     | 38,914          | 45,000       | 86%         |
| 34   | 835 Consulting                       | 5,700     | 53,879          | 25,000       | 216%        |
| 35   | 840 Accounting/Audit                 | 2,221     | 34,945          | 75,000       | 47%         |
| 36   | Total 800.3 Professional Services    | \$ 12,465 | \$ 127,737      | \$ 145,000   | 88%         |
| 37   | 800.4 Insurances & LAFCO             |           |                 |              |             |

|    |   |                    |                     |                     |            |
|----|---|--------------------|---------------------|---------------------|------------|
| 38 | <b>850 Insurance</b>                      | 4,857              | 38,853              | 56,000              | <b>69%</b> |
| 39 | <b>851 Workers Compensation</b>           | 210                | 1,684               | 6,000               | <b>28%</b> |
| 40 | <b>861 LAFCO</b>                          |                    | 1,850               | 2,000               | <b>93%</b> |
| 41 | <b>Total 800.4 Insurances &amp; LAFCO</b> | <b>\$ 5,067</b>    | <b>\$ 42,387</b>    | <b>\$ 64,000</b>    | <b>66%</b> |
| 42 | <b>950 Capital Outlay</b>                 |                    |                     |                     |            |
| 43 | <b>969 Computer Equipment</b>             |                    | 1,879               |                     |            |
| 44 | <b>Total 950 Capital Outlay</b>           | <b>\$ -</b>        | <b>\$ 1,879</b>     |                     |            |
| 45 | <b>997 Payroll Expense</b>                | 1,233              | 7,003               | 14,000              | 50%        |
| 46 | <b>Total Expenses</b>                     | <b>\$ 47,869</b>   | <b>\$ 389,971</b>   | <b>\$ 597,383</b>   | <b>65%</b> |
| 47 | <b>Net Operating Income</b>               | <b>\$ (35,071)</b> | <b>\$ 1,180,543</b> | <b>\$ 2,078,461</b> | <b>57%</b> |
| 48 | <b>Net Income</b>                         | <b>\$ (35,071)</b> | <b>\$ 1,180,543</b> | <b>\$ 2,078,461</b> | <b>57%</b> |



**Kensington Community Services District**  
**Budget vs. Actuals: Police Fund Unaudited**  
 For Period July 1, 2025 to February 28, 2026

| Line | Account                                      | Feb-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    | <b>Total 400.1 Assessments</b>               | <b>\$ -</b>       | <b>\$ 770,266</b>   | <b>\$ 1,385,500</b> | <b>56%</b>  |
| 6    | 400.2 Grant Revenue                          |                   |                     |                     |             |
| 7    | 414 POST Reimbursement                       |                   | 2,652               | 5,000               | 53%         |
| 8    | 415 SLESF                                    | 21,584            | 187,966             | 200,000             | 94%         |
| 9    | <b>Total 400.2 Grant Revenue</b>             | <b>\$ 21,584</b>  | <b>\$ 190,619</b>   | <b>\$ 205,000</b>   | <b>93%</b>  |
| 10   | 400.3 Reimbursements & Fees                  |                   |                     |                     |             |
| 11   | 410 Police Fees/Service Charges              | 2,390             | 10,705              | 10,000              | 107%        |
| 12   | 418 CERBT Reimbursements/Refunds             |                   | 9,215               | 121,100             | 8%          |
| 13   | <b>Total 400.3 Reimbursements &amp; Fees</b> | <b>\$ 2,390</b>   | <b>\$ 19,920</b>    | <b>\$ 131,100</b>   | <b>15%</b>  |
| 14   | <b>Total Income</b>                          |                   |                     | <b>\$ 1,721,600</b> | <b>0%</b>   |
| 15   | <b>Gross Profit</b>                          |                   |                     | <b>\$ 1,721,600</b> | <b>0%</b>   |
| 16   | Expenses                                     |                   |                     |                     |             |
| 17   | 500 Police Salaries                          |                   |                     |                     |             |
| 18   | 502 Officers Salaries                        |                   |                     |                     |             |
| 19   | 502.1 Officers Salary                        | 124,796           | 892,929             | 1,353,586           | 66%         |
| 20   | 503 Holiday Pay                              | 4,309             | 32,048              | 48,500              | 66%         |
| 21   | 503.4 Incentive Pay-Longevity Pay            | 844               | 6,329               | 7,500               | 84%         |
| 22   | 504 Incentive Pay- Education                 | 1,340             | 9,962               | 15,000              | 66%         |
| 23   | 505 Incentive Pay- POST Certificate          | 4,007             | 26,429              | 30,000              | 88%         |
| 24   | <b>Total 502 Officers Salaries</b>           | <b>\$ 135,297</b> | <b>\$ 967,696</b>   | <b>\$ 1,454,586</b> | <b>67%</b>  |
| 25   | 506 Overtime                                 | 7,806             | 92,021              | 75,000              | 123%        |
| 26   | Overtime reduced by Grant Reimbursement      | (11,646)          | (11,646)            |                     |             |
| 27   | <b>506 Overtime Total</b>                    | <b>(3,840)</b>    | <b>80,374</b>       | <b>75,000</b>       | <b>107%</b> |
| 28   | 508 Salary - Non-Sworn                       |                   |                     |                     |             |
| 29   | 548 GASB 75 - Expense                        |                   | 3,200               |                     |             |
| 30   | <b>Total 500 Police Salaries</b>             | <b>\$ 131,456</b> | <b>\$ 1,051,271</b> | <b>\$ 1,529,586</b> | <b>69%</b>  |
| 31   | 500.1 Benefits                               |                   |                     |                     |             |
| 32   | 509 Hiring Bonus                             | 2,000             | 8,000               | 8,000               | 100%        |
| 33   | 516 Uniform Allowance                        | 100               | 750                 | 2,400               | 31%         |
| 34   | 521-A Medical/Vision/Dental-Active           | 19,923            | 157,746             | 240,000             | 66%         |
| 35   | 521-R Medical/Vision/Dental-Retired          | 7,530             | 66,768              | 121,000             | 55%         |
| 36   | 522 Officer Life Insurance                   | 320               | 2,908               | 6,500               | 45%         |
| 37   | <b>Total 500.1 Benefits</b>                  | <b>\$ 29,873</b>  | <b>\$ 236,172</b>   | <b>\$ 377,900</b>   | <b>62%</b>  |

|    |  |                  |                   |                   |             |
|----|--|------------------|-------------------|-------------------|-------------|
| 38 | <b>500.2 Taxes &amp; Worker's Comp</b>             |                  |                   |                   |             |
| 39 | 523 Medicare                                       | 2,024            | 14,888            | 20,000            | 74%         |
| 40 | 530 Workers Compensation                           | 6,917            | 55,333            | 84,000            | 66%         |
| 41 | <b>Total 500.2 Taxes &amp; Worker's Comp</b>       | <b>\$ 8,941</b>  | <b>\$ 70,221</b>  | <b>\$ 104,000</b> | <b>68%</b>  |
| 42 | <b>500.3 Retirement</b>                            |                  |                   |                   |             |
| 43 | 527 CalPERS District Share                         | 22,005           | 165,181           | 290,000           | 57%         |
| 44 | 529 Pension Obligation Bond Payment                |                  | 259,629           | 330,900           | 78%         |
| 45 | <b>Total 500.3 Retirement</b>                      | <b>\$ 22,005</b> | <b>\$ 424,810</b> | <b>\$ 620,900</b> | <b>68%</b>  |
| 46 | <b>550 Police Operating Expenses</b>               |                  |                   |                   |             |
| 47 | 519 Axon - Body Cam/Tasers/Storage                 | 1,098            | 13,570            | 25,000            | 54%         |
| 48 | 554 Traffic Safety/Equipment                       | 3,335            | 16,991            | 15,000            | 113%        |
| 49 | 568 Evidence, Investigation, Forens                | 1,242            | 1,885             | 8,500             | 22%         |
| 50 | 571 Records, PRA, and Redaction Sof                | 2,400            | 2,626             | 5,000             | 53%         |
| 51 | 575 Community Safety Cameras                       |                  |                   | 15,000            | 0%          |
| 52 | 576 Law, Subscriptions, and Members                | 841              | 6,177             | 3,000             | 206%        |
| 53 | 594 Community Events & Volunteer Programs          |                  | 6,453             | 8,000             | 81%         |
| 54 | <b>Total 550 Police Operating Expenses</b>         | <b>\$ 8,916</b>  | <b>\$ 47,702</b>  | <b>\$ 79,500</b>  | <b>60%</b>  |
| 55 | <b>550.1 Buiding &amp; District Expenses</b>       |                  |                   |                   |             |
| 56 | 552 Office Supplies and Expenses                   | 791              | 6,933             | 6,500             | 107%        |
| 57 | 567 Building Alarm, Fire, Security                 | 427              | 3,348             | 6,500             | 52%         |
| 58 | 580 PG&E, EBMUD, and Phone                         | 2,720            | 23,061            | 35,000            | 66%         |
| 59 | 581 Building Repairs and Maintenanc                | 1,018            | 2,852             | 6,000             | 48%         |
| 60 | 587 IT Contract City of San Pablo                  | 756              | 5,292             | 50,000            | 11%         |
| 61 | 590 Janitorial                                     |                  | 8,518             | 13,000            | 66%         |
| 62 | 592 Website Social Media Contracts                 | 46               | 365               | 1,000             | 37%         |
| 63 | 597 Police Bldg. Lease                             | 5,489            | 44,722            | 88,000            | 51%         |
| 64 | <b>Total 550.1 Buiding &amp; District Expenses</b> | <b>\$ 11,247</b> | <b>\$ 95,090</b>  | <b>\$ 206,000</b> | <b>46%</b>  |
| 65 | <b>550.2 Fleet Related Expenses</b>                |                  |                   |                   |             |
| 66 | 561 Fleet Maintenance, Fuel, Toll,                 | 6,236            | 66,013            | 55,650            | 119%        |
| 67 | 563 Vehicle Lease                                  | 1,300            | 23,639            | 15,000            | 158%        |
| 68 | 566 Radio Maintenance                              | 874              | 6,992             | 15,000            | 47%         |
| 69 | 588 Police Fleet Cellular Contract                 | 915              | 6,517             | 10,000            | 65%         |
| 70 | <b>Total 550.2 Fleet Related Expenses</b>          | <b>\$ 9,325</b>  | <b>\$ 103,160</b> | <b>\$ 95,650</b>  | <b>108%</b> |
| 71 | <b>550.3 Personnel Miscellaneous</b>               |                  |                   |                   |             |
| 72 | 553 Police Uniforms, Eqpmt, & Duty                 | 2,160            | 16,111            | 15,000            | 107%        |
| 73 | 570 Training and Travel Exp                        | 4,293            | 16,406            | 25,000            | 66%         |
| 74 | 572 Recruiting, Hiring, and Backgro                |                  | 130               | 7,500             | 2%          |
| 75 | 574 Reserve Program                                |                  |                   | 4,000             | 0%          |
| 76 | 598 Consulting - Bckgrnd/hiring/rec                | 4,908            | 30,118            | 60,000            | 50%         |
| 77 | <b>Total 550.3 Personnel Miscellaneous</b>         | <b>\$ 11,361</b> | <b>\$ 62,764</b>  | <b>\$ 111,500</b> | <b>56%</b>  |
| 78 | <b>550.4 Prof Services &amp; Insurance</b>         |                  |                   |                   |             |
| 79 | 591 General Liability Insurance                    | 10,015           | 50,849            | 70,000            | 73%         |
| 80 | 595 Legal & Lexipol                                | 374              | 6,946             | 13,000            | 53%         |
| 81 | <b>Total 550.4 Prof Services &amp; Insurance</b>   | <b>\$ 10,389</b> | <b>\$ 57,795</b>  | <b>\$ 83,000</b>  | <b>70%</b>  |

|    |   |                     |                       |                       |             |
|----|---|---------------------|-----------------------|-----------------------|-------------|
| 82 | <b>564 Cal-ID, ARIES, SunRidge, LEFTA</b> | 22,836              | 132,168               | 180,000               | 73%         |
| 84 | <b>963 Patrol Car Accessories</b>         | 63,837              | 69,356                | 12,678                | 547%        |
| 85 | <b>967 Station Equipment</b>              |                     | 8,001                 | 12,000                | 67%         |
| 86 | <b>991 Capitalized Items - Contra</b>     |                     |                       | 50,000                | 0%          |
| 87 | <b>Total 950 Capital Outlay</b>           | <b>\$ 63,837</b>    | <b>\$ 77,357</b>      | <b>\$ 74,678</b>      | <b>104%</b> |
| 88 | <b>Total Expenses</b>                     | <b>\$ 330,185</b>   | <b>\$ 2,358,509</b>   | <b>\$ 3,462,714</b>   | <b>68%</b>  |
| 89 | <b>Net Operating Income</b>               | <b>\$ (306,211)</b> | <b>\$ (1,377,705)</b> | <b>\$ (1,741,114)</b> | <b>79%</b>  |
| 90 | <b>Net Income</b>                         | <b>\$ (306,211)</b> | <b>\$ (1,377,705)</b> | <b>\$ (1,741,114)</b> | <b>79%</b>  |



**Kensington Community Services District**  
**Budget vs. Actuals: Parks Unaudited**  
 For Period July 1, 2025 to Feb 28, 2026

| Line | Account                             | Feb-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        | 3,290    | 29,574          | 38,000       | 78%         |
| 10   | 438 Tennis Court Revenue            | 56       | 1,074           | 2,500        | 43%         |
| 11   | 439 Other Community Center Revenue  |          | 1,100           |              |             |
| 12   | Total 420.2 Parks Rental Revenue    | \$ 3,346 | \$ 31,748       | \$ 40,500    | 78%         |
| 13   | 471 KCC Annual Fees                 |          | 15,249          | 30,000       | 51%         |
| 14   | Total Income                        | \$ 3,346 | \$ 72,861       | \$ 119,500   | 61%         |
| 15   | Gross Profit                        | \$ 3,346 | \$ 72,861       | \$ 119,500   | 61%         |
| 16   | Expenses                            |          |                 |              |             |
| 17   | 600 Park/Rec Sal & Ben              |          |                 |              |             |
| 18   | 601 Park & Rec Administrator        | 1,738    | 14,297          | 24,600       | 58%         |
| 19   | 602 Custodial Salary                | 3,486    | 23,249          | 43,500       | 53%         |
| 20   | 623 Social Security/Medicare - Dist | 398      | 2,859           | 5,210        | 55%         |
| 21   | Total 600 Park/Rec Sal & Ben        | \$ 5,622 | \$ 40,404       | \$ 73,310    | 55%         |
| 22   | 635 Park/Recreation Expenses        |          |                 |              |             |
| 23   | 640 Parks Expenses                  |          |                 |              |             |
| 24   | 641 General Maintenance             | 1,130    | 12,813          | 25,000       | 51%         |
| 25   | 642 Utilities-Community Center      | 1,029    | 18,968          | 28,000       | 68%         |
| 26   | 643 Janitorial Supplies             | 764      | 1,959           | 2,500        | 78%         |
| 27   | 644 Landscaping                     | 2,525    | 20,645          | 36,000       | 57%         |
| 28   | 645 Workers Comp                    | 167      | 1,333           | 4,000        | 33%         |
| 29   | 646 Community Center Repairs        |          | 5,739           | 10,000       | 57%         |
| 30   | 647 Legal/Consulting                |          |                 | 3,000        | 0%          |
| 31   | Total 640 Parks Expenses            | \$ 5,614 | \$ 61,459       | \$ 108,500   | 57%         |
| 32   | 650 Other Park Expenses             |          |                 |              |             |
| 33   | 657 General Liability               | 1,250    | 10,000          | 15,000       | 67%         |
| 34   | 658 Levy Administration             | 735      | 5,839           | 9,000        | 65%         |
| 35   | 659 Other Park Expenses             | 258      | 10,154          | 10,000       | 102%        |
| 36   | 674 Tennis Court Maint/Repair       |          |                 | 1,000        | 0%          |
| 37   | Total 650 Other Park Expenses       | \$ 2,243 | \$ 25,993       | \$ 35,000    | 74%         |

|    |  |                    |                     |                    |              |
|----|--|--------------------|---------------------|--------------------|--------------|
| 38 | <b>Total 635 Park/Recreation Expenses</b>  | <b>\$ 7,857</b>    | <b>\$ 87,451</b>    | <b>\$ 143,500</b>  | <b>61%</b>   |
| 39 | <b>950 Capital Outlay</b>                  |                    | <b>\$ -</b>         |                    |              |
| 40 | <b>972 Park Buildings Improvement</b>      |                    | 119,748             |                    |              |
| 41 | <b>Total 950 Capital Outlay</b>            | <b>\$ -</b>        | <b>\$ 119,748</b>   |                    |              |
| 42 | <b>Total Expenses</b>                      | <b>\$ 13,479</b>   | <b>\$ 247,603</b>   | <b>\$ 216,810</b>  | <b>114%</b>  |
| 43 | <b>Net Operating Income</b>                | <b>\$ (10,133)</b> | <b>\$ (174,742)</b> | <b>\$ (97,310)</b> | <b>180%</b>  |
| 44 | <b>Other Income</b>                        |                    |                     |                    |              |
| 45 | <b>470 KCC Reserves</b>                    |                    | 60,000              |                    |              |
| 46 | <b>474 PATH Dedicated Capital Revenue</b>  |                    | 35,000              | 35,000             | 100%         |
| 47 | <b>Total Other Income</b>                  | <b>\$ -</b>        | <b>\$ 95,000</b>    | <b>\$ 35,000</b>   | <b>271%</b>  |
| 48 | <b>Other Expenses</b>                      |                    |                     |                    |              |
| 49 | <b>700 Bond Expense</b>                    |                    |                     |                    |              |
| 50 | <b>975 Community Center Loan Repayment</b> |                    | \$ -                | \$ 30,500          | 0%           |
| 51 | <b>Total 700 Bond Expense</b>              | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ 30,500</b>   | <b>0%</b>    |
| 52 | <b>Total Other Expenses</b>                | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ (30,500)</b> | <b>0%</b>    |
| 53 | <b>Net Other Income</b>                    | <b>\$ -</b>        | <b>\$ 95,000</b>    | <b>\$ 4,500</b>    | <b>2111%</b> |
| 54 | <b>Net Income</b>                          | <b>\$ (10,133)</b> | <b>\$ (79,742)</b>  | <b>\$ (92,810)</b> | <b>86%</b>   |



**Kensington Community Services District**  
**Budget vs. Actuals: Waste Management Unaudited**  
 For Period July 1, 2025 to February 28, 2026

| Line | Account                              | Feb-26   | FY26 YTD Actual | FY 26 Budget | % of Budget |
|------|--------------------------------------|----------|-----------------|--------------|-------------|
| 1    | Income                               |          |                 |              |             |
| 2    | 440 Interest and Admin Charges       |          |                 |              |             |
| 3    | 448 Franchise Fees                   | 6,338    | 53,381          | 120,000      | 44%         |
| 4    | Total 440 Interest and Admin Charges | \$ 6,338 | \$ 53,381       | \$ 120,000   | 44%         |
| 5    | Total Income                         | \$ 6,338 | \$ 53,381       | \$ 120,000   | 44%         |
| 6    | Gross Profit                         | \$ 6,338 | \$ 53,381       | \$ 120,000   | 44%         |
| 8    | Expenses                             |          |                 |              |             |
| 9    | 750 Waste Management Expenses        |          |                 |              |             |
| 10   | 751 Waste Removal Franchise Fee Exp  |          | 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             | 1,178    | 8,111           | 25,000       | 32%         |
| 15   | Total 750 Waste Management Expenses  | \$ 1,178 | \$ 31,646       | \$ 116,844   | 27%         |
| 16   | Total Expenses                       | \$ 1,178 | \$ 31,646       | \$ 116,844   | 27%         |
| 17   | Net Operating Income                 | \$ 5,161 | \$ 21,735       | \$ 3,156     | 689%        |
| 18   | Net Income                           | \$ 5,161 | \$ 21,735       | \$ 3,156     | 689%        |



**Kensington Fire Protection District**  
**Budget vs. Actuals: Fire Dept Unaudited**  
 For Period July 1 to Feb 28, 2026

| Line | Account                                   | Feb-26          | FY26 YTD Actual     | Budget              | % of Budget |
|------|---|-----------------|---------------------|---------------------|-------------|
| 1    | <b>Income</b>                             |                 |                     |                     |             |
| 2    | CERBT Reimbursement                       |                 | 52,459              | 54,752              | 96%         |
| 3    | Interest Income                           | 3,415           | 137,739             | 181,979             | 76%         |
| 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    | <b>Total Income</b>                       | <b>\$ 3,415</b> | <b>\$ 6,034,412</b> | <b>\$ 6,348,578</b> | <b>95%</b>  |
| 9    | <b>Gross Profit</b>                       | <b>\$ 3,415</b> | <b>\$ 6,034,412</b> | <b>\$ 6,348,578</b> | <b>95%</b>  |
| 10   | <b>Expenses</b>                           |                 |                     |                     |             |
| 11   | <b>COMMUNITY SERVICE ACTIVITIES</b>       |                 |                     |                     |             |
| 12   | CERT Emerg Kits/Sheds/Prepared            |                 |                     |                     |             |
| 13   | Community Sandbags                        | 455             | 3,228               | 2,690               | 120%        |
| 14   | Community Service - Other                 |                 |                     |                     |             |
| 15   | Community Shredder                        |                 | 1,114               | 1,800               | 62%         |
| 16   | Hazardous Vegetation Removal Grant        | 2,000           | 37,410              | 41,460              | 90%         |
| 17   | Open Houses                               | 233             | 233                 | 1,030               | 23%         |
| 18   | Public Education                          |                 | 14,710              | 15,000              | 98%         |
| 19   | Volunteer Appreciation                    |                 | 574                 |                     |             |
| 20   | <b>Total COMMUNITY SERVICE ACTIVITIES</b> | <b>\$ 2,688</b> | <b>\$ 57,269</b>    | <b>\$ 61,980</b>    | <b>92%</b>  |
| 21   | Contingency                               |                 |                     | 20,000              | 0%          |
| 22   | Debt Service - Interest                   |                 | 14,280              | 84,523              | 17%         |
| 23   | Debt Service - Principal                  |                 | 57,002              | 57,002              | 100%        |
| 24   | <b>DISTRICT ACTIVITIES</b>                |                 |                     |                     |             |
| 25   | <b>Building Activities</b>                |                 |                     |                     |             |
| 26   | Building alarm                            |                 | 1,231               |                     |             |
| 27   | Building Maintenance                      |                 | 5,132               | 12,683              | 40%         |
| 28   | Gardening service                         | 680             | 2,040               | 2,400               | 85%         |
| 29   | Janitorial Service                        |                 |                     | 3,240               | 0%          |
| 30   | Medical Waste Disposal                    | 374             | 3,086               | 4,494               | 69%         |
| 31   | Miscellaneous Maint.                      |                 | (5,802)             | 2,000               | -290%       |
| 32   | <b>Total Building Activities</b>          | <b>\$ 1,054</b> | <b>\$ 5,687</b>     | <b>\$ 24,817</b>    | <b>23%</b>  |
| 33   | <b>Building Utilities/Service</b>         |                 |                     |                     |             |
| 34   | Gas and Electric                          | 3,500           | 29,317              | 39,230              | 75%         |
| 35   | Other                                     | 109             | 2,842               | 1,188               | 239%        |
| 36   | Refuse Collection                         |                 |                     |                     |             |
| 37   | Sewer Charge                              |                 | 304                 |                     |             |

|    |                                     |            |              |              |      |
|----|-------------------------------------|------------|--------------|--------------|------|
| 38 | Water/Sewer                         | 718        | 3,072        | 5,027        | 61%  |
| 39 | Total Building Utilities/Service    | \$ 4,327   | \$ 35,535    | \$ 45,445    | 78%  |
| 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         | 1,705        | 2,835        | 60%  |
| 47 | Office Equipment                    |            |              |              |      |
| 48 | Office Expense                      | 638        | 4,506        | 5,000        | 90%  |
| 49 | Office Supplies                     | 33         | 821          | 2,500        | 33%  |
| 50 | Office- Other                       |            | 110          | 70           | 158% |
| 51 | Telephone                           | 665        | 5,207        | 7,231        | 72%  |
| 52 | Total Office                        | \$ 1,402   | \$ 12,350    | \$ 17,636    | 70%  |
| 53 | Professional Development            |            | 2,369        | 5,000        | 47%  |
| 54 | Staff Appreciation                  |            |              | 2,575        | 0%   |
| 55 | Total DISTRICT ACTIVITIES           | \$ 6,783   | \$ 60,636    | \$ 153,653   | 39%  |
| 56 | Interest Expense                    |            | 41,681       |              |      |
| 57 | OUTSIDE PROFESSIONAL SERVICES       |            |              |              |      |
| 58 | Accounting                          | 1,131      | 20,215       | 20,000       | 101% |
| 59 | Actuarial Valuation                 |            | 3,200        | 3,200        | 100% |
| 60 | Audit                               |            | 20,500       | 20,500       | 100% |
| 61 | Bank Fee                            | (119)      | 40           | 25           | 160% |
| 62 | Contra Costa County Expenses        |            | (1,328)      | 42,334       | -3%  |
| 63 | EI Cerrito Contract Fee             | 378,236    | 3,043,751    | 4,480,522    | 68%  |
| 64 | EI Cerrito Reconciliation(s)        |            | (17,861)     | 58,313       | -31% |
| 65 | Emergency Prep Coordinator          |            | 65,075       | 114,263      | 57%  |
| 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                          |            | 21,296       | 18,000       | 118% |
| 71 | Long Term Financial Planner         |            |              | 2,000        | 0%   |
| 72 | Nixle Fee                           |            |              |              |      |
| 73 | Operational Consultant              | 9,360      | 59,307       | 109,730      | 54%  |
| 74 | Recruitment                         |            |              | 16,000       | 0%   |
| 75 | Risk Management Insurance           |            | 16,856       | 24,582       | 69%  |
| 76 | Temporary Services                  |            |              |              |      |
| 77 | Website Development/Maintenance     | 415        | 3,320        | 3,846        | 86%  |
| 78 | Wildland Vegetation Mgmt            |            | 177          | 4,244        | 4%   |
| 79 | Total OUTSIDE PROFESSIONAL SERVICES | \$ 389,024 | \$ 3,260,853 | \$ 4,933,717 | 66%  |
| 80 | RETIREE MEDICAL BENEFITS            |            |              |              |      |

|     |                                       |                     |                     |                        |             |
|-----|---------------------------------------|---------------------|---------------------|------------------------|-------------|
| 81  | CalPERS Settlement                    |                     |                     |                        |             |
| 82  | Delta Dental                          |                     | 3,100               | 5,127                  | 60%         |
| 83  | PERS Medical                          | 3,551               | 26,801              | 39,904                 | 67%         |
| 84  | Vision Care                           | 215                 | 1,529               | 2,606                  | 59%         |
| 85  | <b>Total RETIREE MEDICAL BENEFITS</b> | <b>\$ 3,766</b>     | <b>\$ 31,430</b>    | <b>\$ 47,637.00</b>    | <b>66%</b>  |
| 86  | <b>Staff</b>                          |                     |                     |                        |             |
| 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  | <b>Total Staff</b>                    | <b>\$ -</b>         | <b>\$ 85,638</b>    | <b>\$ 105,807.00</b>   | <b>81%</b>  |
| 94  | <b>Total Expenses</b>                 | <b>\$ 402,261</b>   | <b>\$ 3,608,788</b> | <b>\$ 5,464,319.00</b> | <b>66%</b>  |
| 95  | <b>Net Operating Income</b>           | <b>\$ (398,846)</b> | <b>\$ 2,425,624</b> | <b>\$ 884,259.00</b>   | <b>274%</b> |
| 96  | <b>Other Income</b>                   |                     |                     |                        |             |
| 97  | Unrealized Gain/Loss                  |                     | (6,874)             |                        |             |
| 98  | <b>Total Other Income</b>             |                     | <b>\$ (6,874)</b>   | <b>\$ -</b>            |             |
| 99  | <b>Net Other Income</b>               |                     | <b>\$ (6,874)</b>   | <b>\$ -</b>            |             |
| 100 | <b>Net Income</b>                     | <b>\$ (398,846)</b> | <b>\$ 2,418,750</b> | <b>\$ 884,259</b>      | <b>274%</b> |