KENSINGTON COMMUNITY SERVICES DISTRICT

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

Reports for Management Purposes (Unaudited)

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

Line	Account		
1	**Current Assets**		
2	**Bank Accounts**		
3	**100 Petty Cash**		100
4	**101 Five Star Checking**		946,914
5	**103 Five Star Saving**		2,241,902
6	**105 CLASS - KPPCSD**		905,878
7	**106 Checking FSA**		4,993
8	**107 CLASS - PATHS**		6,212
9	**139 LAIF-District**		4,682,826
10	**Total Bank Accounts**	**$**	**8,788,826**
11	**Accounts Receivable**		
12	**144 Advance on Suppl. Taxes**		18,708
13	**Total Accounts Receivable**	**$**	**18,685**
14	**Other Current Assets**		
15	**153 Prepaid Expenses**		281,021
16	**164 Deferred Outflow of Res. -OPEB Fire**		68,093
17	**193 Fire Prepaid CERBT Retiree Trust**		802,416
18	**Total Other Current Assets**	**$**	**1,151,530**
19	**Total Current Assets**	**$**	**9,959,041**
20	**Fixed Assets**		
21	**160 Police Fixed Assets**		
22	**161 Police Bldg Improvements**		200,061
23	**162 Patrol Cars**		677,459
24	**163 Patrol Cars Accessories**		43,673
25	**165 Personal Police Equipment**		72,587
26	**166 Police Traffic Equipment**		19,008
27	**167 Station Equipment-Police**		73,627
28	**168 Office Furn & Equip**		11,333
29	**169 Computer Equip**		133,594
30	**Total 160 Police Fixed Assets**	**$**	**1,231,342**
31	**170 Park/Rec Fixed Assets**		
32	**171 Land**		2,808,347
33	**172 Community Center Building**		2,310,260
34	**173 Community Center Improvements**		158,833
35	**174 Park Improvements**		976,065
36	**178 Pk/R Furn & Fixtures**		50,600
37	**Total 170 Park/Rec Fixed Assets**	**$**	**6,304,106**
38	**180 Fire Fixed Assets**		

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

Line	Account		
39	181 Fire Building & Improvements		12,297,000
40	182 Equipment		1,976,576
41	183 Land		5,800
42	**Total 180 Fire Fixed Assets**	**$**	**14,279,376**
43	189 Accumulated Depreciation		(4,617,602)
44	**Total Fixed Assets**	**$**	**17,197,222**
45	Other Assets		
46	190 Deferred Outflows - OPEB		115,679
47	191 Deferred Outflows - Pension		1,063,572
48	**Total Other Assets**	**$**	**1,179,251**
49	**TOTAL ASSETS**	**$**	**28,335,349**
50	LIABILITIES AND EQUITY		
51	Liabilities		
52	Current Liabilities		
53	Accounts Payable		
54	210 Accounts Payable		576,832
55	**Total Accounts Payable**	**$**	**576,832**
56	Other Current Liabilities		
57	220 Payroll Liabilities		
58	231 AFLAC		112
59	**Total 220 Payroll Liabilities**	**$**	**112**
60	802 FSA Liability (Lively)		
61	517 FSA Liability - Police		1,729
62	806 FSA Liability - Adm		675
63	**Total 802 FSA Liability (Lively)**	**$**	**2,404**
64	**Total Other Current Liabilities**	**$**	**2,516**
65	**Total Current Liabilities**	**$**	**579,348**
66	Long-Term Liabilities		
67	240 2020 Pension Obligation Bond		
68	241 2020 POB - ST Portion		195,000
69	242 2020 POB - LT Portion		3,338,000
70	**Total 240 2020 Pension Obligation Bond**	**$**	**3,533,000**
71	265 Compensated Absence/Vac Buyback		181,654
72	281 PSB Loan		
73	282 PSB Loan - ST		59,322
74	283 PSB Loan - LT		1,887,900
75	**Total 281 PSB Loan**	**$**	**1,947,222**
76	290 Community Center Loan		

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

Line	Account		
77	291 Community Center Loan - ST		27,286
78	292 Community Center Loan - LT		57,723
79	**Total 290 Community Center Loan**	**$**	**85,009**
80	293 Vehicle Capital Lease		146,533
81	294 El Cerrito Reconciliations Liability		94,869
82	295 Net OPEB Liability		(748,239)
83	296 Net Pension Liability		1,061,775
84	297 Deferred Inflows - OPEB		157,210
85	298 Deferred Inflows - Pension		697,377
86	**Total Long-Term Liabilities**	**$**	**7,156,410**
87	**Total Liabilities**	**$**	**7,735,913**
88	**Equity**		
89	300 Opening Bal Equity		84
90	301 Fire Equity		15,735,367
91	350 Invest. in Assets		5,164,503
92	390 Retained Earnings		1,529,654
93	395 Prior Period Adjustment		(162,591)
94	Net Income		(1,667,426)
95	**Total Equity**	**$**	**20,599,590**
96	**TOTAL LIABILITIES AND EQUITY**	**$**	**28,335,349**

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

Line	Account	Aug-26	FY27 YTD Actual	FY 27 Budget	% of Budget
1	**Income**				
2	**01- 400 Property Tax Revenue**				
3	**01-401 Levy Tax - Co. Prop. 1%**			8,800,000	0%
4	**Total 01-400 Property Tax Revenue**	**$ -**	**$ -**	**$ 8,800,000**	**0%**
5	**01-440 Interest and Admin Charges**				
6	**01-456 Interest**	12,751	72,433	300,000	24%
7	**01-457 Other Revenue**				
8	**01-458 Other District Rev - Allocation**	10,039	10,039	30,700	33%
9	**Total 01-440 Interest and Admin Charges**	**$ 22,790**	**$ 82,472**	**$ 330,700**	**25%**
10	**Total Income**	**$ 22,790**	**$ 82,472**	**$ 9,130,700**	**1%**
11	**Gross Profit**	**$ 22,790**	**$ 82,472**	**$ 9,130,700**	**1%**
12	**Expenses**				
13	**01-800 District Expenses**				
14	**01-813 IT Services & Equipment**			25,000	0%
15	**01-814 Website development/Maint.**			10,000	0%
16	**01-815 Admin Communications**	1,281	1,281	15,000	9%
17	**01-816 Office Supplies**	187	187	10,000	2%
18	**01-817 Printing and Postage**			6,000	0%
19	**01-818 Mileage Reimbursement**	322	322	1,500	21%
20	**01-819 Dues/Subscriptions**	1,514	2,347	20,000	12%
21	**01-820 Copier Contract**	375	905	2,000	45%
22	**01- 825 Board Continuing Ed/Conferences**		103	5,000	2%
24	**01-831 Training and Travel Admin**	1,163	1,163	15,000	8%
25	**01-832 Landscaping & Maintenance**			6,000	0%
26	**01-860 Election**			8,000	0%
27	**01-870 County Expenditures**		37	68,000	0%
28	**01-997 Payroll Expense**	1,090	2,179	14,000	16%
29	**01-580 Utilities**			5,000	0%
30	**01- 550.6 FSA Expenses**	100	200	1,500	13%
31	**01-898 Other Expenses**			5,000	0%
32	**Total 01-800 District Expenses**	**$ 6,033**	**$ 8,724**	**$ 217,000**	**4%**
33	**01-800.2 Salaries & Benefits**				
34	**01-807 Salaries**	25,882	38,906	390,396	10%
35	**01-808 Payroll Taxes**	1,974	2,948	29,865	10%
36	**Total 01-800.2 Salaries & Benefits**	**$ 27,856**	**$ 41,855**	**$ 420,261**	**10%**
37	**01-800.3 Professional Services**				
38	**01- 830 Legal (District/Personnel)**	8,911	15,480	60,000	**26%**

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

Line	Account	Aug-26	FY27 YTD Actual	FY 27 Budget	% of Budget
39	**01-835 Consulting**	908	2,214	10,000	**22%**
40	**01-836 Operational Consulting**	15,953	15,953	50,000	**32%**
41	**01-840 Consulting Accounting**	18,544	22,534	45,000	**50%**
42	**01-841 Audit**			30,000	**0%**
43	**01-572 Recruiting. Hiring, Background**			10,000	**0%**
44	**Total 01-800.3 Professional Services**	**$ 44,316**	**$ 56,181**	**$ 205,000**	**27%**
45	**01-800.4 Insurances & LAFCO**				
46	**01-850 Risk management Insurance**			47,245	**0%**
47	**01- 851 Workers Compensation**	5,659	6,430	7,500	**86%**
48	**01-861 LAFCO**			3,000	**0%**
49	**Total 01-800.4 Insurances & LAFCO**	**$ 5,659**	**$ 6,430**	**$ 57,745**	**11%**
50	**Total operating expenses**	**$ 83,864**	**$ 113,190**	**$ 900,006**	**13%**
51	**Net Operating Income**	**$ (61,074)**	**$ (30,718)**	**$ 8,230,694**	**0%**
52	**01- 950 Capital Outlay**				
53	**01- 969 Computer Equipment**			**$ 10,000**	**0%**
54	**01-977 PSB Loan Principal**			**$ 59,322**	**0%**
55	**01-979 PSC Loan interest**			**$ 81,351**	**0%**
56	**Total Capital Expenses**	**$ -**	**$ -**	**$ 150,673**	**0%**
57	**Net Income**	**$ (61,074)**	**$ (30,718)**	**$ 8,080,021**	**0%**

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

Line	Account	Aug-26	FY27 YTD Actual	FY 27 Budget	% of Budget
1	Income				
2	02-400.1 Assessments				
3	02-402 Special Tax-Police			686,000	0%
4	02-404 Measure G Supplemental Tax			741,000	0%
5	Total 02-400.1 Assessments			$ 1,427,000	0%
6	02-400.2 Grant Revenue				
7	02-414 POST Reimbursement			3,000	0%
8	02-415 SLESF			200,000	0%
9	Total 02-400.2 Grant Revenue			$ 203,000	0%
10	02-400.3 Reimbursements & Fees				
11	02-410 Police Fees/Service Charges	85	1,600	15,000	11%
12	02-418 CERBT Disbursements			122,000	0%
13	Total 02-400.3 Reimbursements & Fees	$ 85	$ 1,600	$ 137,000	1%
14	02-422 PD Grant Revenue		600		
15	Total Income	$ 85	$ 2,200	$ 1,767,000	0%
16	Gross Profit	$ 85	$ 2,200	$ 1,767,000	0%
17	Expenses				
18	02-500 Police Salaries				
19	02-502 Officers Salaries				
20	02-502.1 Officers Salary	133,662	195,530	1,532,278	13%
21	02-503 Holiday Pay	4,591	6,873	50,373	14%
22	02-503.4 Incentive Pay-Longevity Pay	1,012	1,451	13,760	11%
23	02-504 Incentive Pay- Education	1,414	2,121	17,110	12%
24	02-505 Incentive Pay- POST Certificate	4,727	7,065	51,174	14%
25	02-506 Overtime	9,350	14,496	80,000	18%
26	02-506.1 Overtime Special Events	2,333	2,333	10,000	23%
27	02-548 GASB 75 - Expense		5,250		
	Total 02-500 Police Salaries	$ 157,088	$ 235,120	$ 1,754,695	13%
29	02-500.1 Benefits				
30	02-509 Hiring Bonus	2,000	2,000	10,000	20%
31	02-516 Uniform Allowance	100	150	1,200	13%
32	02-520 In Lieu Health Expense	1,000	1,500	12,000	13%
33	02-521-A Medical/Vision/Dental-Active	17,818	37,607	205,000	18%
34	02-521-R Medical/Vision/Dental-Retired	7,530	15,465	90,000	17%
35	02-522 Officer Life Insurance	325	650	3,300	20%
36	Total 02-500.1 Benefits	$ 28,772	$ 57,371	$ 321,500	18%
37	02-500.2 Taxes & Worker's Comp				

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

Line	Account	Aug-26	FY27 YTD Actual	FY 27 Budget	% of Budget
38	02-808 Payroll Taxes	2,247	3,273	26,170	13%
39	02-851 Workers Compensation PD	5,822	18,311	77,190	24%
40	**Total 02-500.2 Taxes & Worker's Comp**	**$ 8,069**	**$ 21,583**	**$ 103,360**	**21%**
41	02-500.3 Retirement				
42	02-527 CalPERS District Share	35,462	59,237	436,194	14%
43	02-529 Pension Obligation Bond Payment			331,258	0%
44	**Total 02-500.3 Retirement**	**$ 35,462**	**$ 59,237**	**$ 767,452**	**8%**
45	02-550 Police Operating Expenses				
46	02-519 Axon - Body Cam/Tasers/Storage	1,098	5,361	30,500	18%
47	02-554 Traffic Safety/Equipment	111	2,938	18,000	16%
48	02-568 Evidence, Investigation, Forens	2,024	2,544	7,000	36%
49	02-575 Community Safety Cameras			15,000	0%
50	02-594 Community Events & Volunteer Programs	776	1,378	9,000	15%
51	02-819 PD Subscriptions/Memberships	1,506	2,072	8,000	26%
52	**Total 02-550 Police Operating Expenses**	**$ 5,516**	**$ 14,293**	**$ 87,500**	16%
53	02-550.1 Buiding & District Expenses				
54	02-567 Building Alarm, Fire, Security	1,822	2,249	5,000	45%
55	02-580 PG&E, EBMUD, and Phone	2,114	4,849	35,000	14%
56	02-581 Building Repairs and Maintenanc			4,000	0%
57	02-587 IT Contract City of San Pablo	1,485	8,210	45,000	18%
58	02-590 Janitorial	1,442	2,688	13,000	21%
59	02-592 Website Social Media Contracts	46	92	1,000	9%
60	02-597 Police Bldg. Lease		5,489	12,600	44%
61	02-816 Office Supplies and Expenses	568	1,233	10,000	12%
62	**Total 02-550.1 Buiding & District Expenses**	**$ 7,477**	**$ 24,809**	**$ 125,600**	**20%**
63	02-550.2 Fleet Related Expenses				
64	02-561 Fleet Maintenance, Fuel, Toll,	7,422	13,279	75,000	18%
65	02-563 Vehicle Lease	1,300	2,600	16,000	16%
66	02-566 Radio Maintenance			10,000	0%
67	02-588 Police Fleet Cellular Contract	985	1,970	12,000	16%
68	**Total 02-550.2 Fleet Related Expenses**	**$ 9,708**	**$ 17,849**	**$ 113,000**	**16%**
69	02-550.3 Personnel Miscellaneous				
70	02-553 Uniforms, Eqpmt, & Duty Gear	1,827	2,198	20,000	11%
71	02-570 Training and Travel Exp	520	3,455	25,000	14%
72	02-572 Recruiting, Hiring, and Backgro	1,065	2,685	1,500	179%
73	02-574 Reserve Program			1,500	0%
74	02-835 Consulting - Bckgrnd/hiring/rec	4,323	4,323	50,000	9%

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

Line	Account	Aug-26	FY27 YTD Actual	FY 27 Budget	% of Budget
75	**Total 02-550.3 Personnel Miscellaneous**	**$ 7,734**	**$ 12,660**	**$ 98,000**	**13%**
76	**02-550.4 Prof Services & Insurance**				
77	**02-555 CAPS**			11,500	0%
78	**02-564 Cal-ID, ARIES, SunRidge, LEFTA**	3,441	7,671	190,000	4%
79	**02-596 Lexipole**			4,500	0%
80	**02-830 Legal**	167	1,584	4,000	40%
81	**02-850 Risk Management Insurance**	6,667	6,667	80,000	8%
82	**Total 02-550.4 Prof Services & Insurance**	**$ 10,274**	**$ 15,921**	**$ 290,000**	**5%**
83	**Total Operating Expenses**	**$ 270,100**	**$ 458,845**	**$ 3,661,107**	**13%**
84	**Net Operating Income**	**$ (270,016)**	**$ (456,645)**	**$ (1,894,107)**	**24%**
85	**02- 950 Capital Outlay**				
86	**02-559 CHP Expenses**	7,994	7,994		
87	**02-963 Patrol Car Accessories**	5,573	5,573	40,000	14%
88	**02-967 Station Equipment**			15,000	0%
89	**02-982 Police Building Cap Projects**		190,002	190,000	
90	**Total 02-950 Capital Outlay**	**$ 13,567**	**$ 203,568**	**$ 245,000**	**83%**
91	**Total Expenses**	**$ 283,667**	**$ 662,413**	**$ 3,906,107**	**17%**
92	**Net Income**	**$ (283,582)**	**$ (660,213)**	**$ (2,139,107)**	**31%**

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

Line	Account	Aug-26	FY27 YTD Actual	FY 27 Budget	% of Budget
1	**Income**				
2	**03-402 Special Taxes**			200,802.00	0%
3	**03-418 CERBT Disbursements**			53,000.00	0%
4	**03-419 Other Revenue**			3,000.00	0%
5	**Total Income**			**$ 256,802**	**0%**
6	**Gross Profit**			**$ 256,802**	**0%**
7	**Expenses**				
8	**03-1008 Outside Professional Services**				
9	**03-1009 Actuarial Valuation**			6,000	0%
10	**03-1010 El Cerrito Contract Fee**			4,923,081	0%
11	**03-1011 El Cerrito Reconciliations**	420,893	841,786	127,638	660%
12	**03-1016 Wildland Vegetation Management**			4,500	0%
13	**03-1015 Fire Engineer Plan Review**			3,000	0%
14	**03-837 Emergency Prep Coordinator**	9,116	9,116	110,000	8%
15	**03-850 Risk Management Insurance**	2,833	5,667	34,000	17%
16	**Total 03-1008 Outside Prof. Services**	**$ 432,843**	**$ 856,569**	**$ 5,208,219**	16%
17	**03-520 Retiree Medical Benefits**				
18	**03-521R Medical/Vision/Dental (Retired)**	937	4,995	53,000	9%
19	**Total 03-520 Retiree Medical Benefits**	**$ 937**	**$ 4,995**	**$ 53,000**	**9%**
20	**03-904 Community Service Activities**				
21	**03-569 Emergency Preparedness**			6,000	0%
22	**03-905 KEEP Grant**			15,000	0%
23	**03-906 Haz. Veg. Removal Grant Exp**	32,802	56,522	80,000	71%
24	**03-908 Public Education**			16,000	0%
25	**Total 03-904 Community Service Activities**	**$ 32,802**	**$ 56,522**	**$ 117,000**	**48%**
26	**03-910 Fire District Activities**				
27	**03-553 Uniforms, Equipment, & Duty Gear**			4,000	0%
28	**03-567 Building Alarm, Fire, Security, & Maint.**	5,188	10,083	16,000	63%
29	**03-576 Subscriptions/Memberships**	626	1,252	5,000	25%
30	**03-580 Utilities**	9,186	10,214	52,500	19%
31	**03-590 Janitorial**			1,000	0%
32	**03-590 Janitorial (Med Waste Disposal)**	415	1,253	5,000	25%
33	**03-644 Landscaping**	340	1,360	5,000	27%
34	**03-898 Other Expenses**	204	258	5,000	5%
35	**Total 03-910 Fire District Activities**	**$ 15,958**	**$ 24,420**	**$ 93,500**	**26%**
36	**Total operating expenses**	**$ 482,539**	**$ 942,506**	**$ 5,471,719**	**17%**
37	**Net operating income**	**$ (482,539)**	**$ (942,506)**	**$ (5,214,917)**	**18%**

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

Line	Account	Aug-26	FY27 YTD Actual	FY 27 Budget	% of Budget
38	**03-970 Capital Purchases**				
39	**03-967 Fire Station Equipment**		675	40,000	2%
40	**Total 03-970 Capital Purchases**	**$ -**	**$ 675**	**$ 40,000**	**2%**
41	**Total Expenses**	**$ 482,539**	**$ 943,181**	**$ 5,511,719**	**17%**
42	**Net Income**	**$ (482,539)**	**$ (943,181)**	**$ (5,254,917)**	**18%**

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

Line	Account	Aug-26	FY27 YTD Actual	FY 27 Budget	% of Budget
1	**Income**				
2	**04-420.1 Parks Assessments**				
3	**04-402 Special Tax-L&L Parks**			50,000	0%
4	**Total 04-420.1 Parks Assessments**			**$ 50,000**	**0%**
5	**04-420.2 Parks Rental Revenue**				
6	**04-419 Other Misc. Revenue**		900		
7	**04-427 Community Center Revenue**	6,110	6,820	40,000	17%
8	**04-438 Tennis Court Revenue**	134	270	1,500	
9	**Total 04-420.2 Parks Rental Revenue**	**$ 6,244**	**$ 7,990**	**$ 41,500**	**19%**
10	**04-471 KCC Annual Fees**			31,000	0%
11	**Total Income**	**$ 6,244**	**$ 7,990**	**$ 122,500**	**7%**
12	**Gross Profit**	**$ 6,244**	**$ 7,990**	**$ 122,500**	**7%**
13	**Expenses**				
14	**04-600 Park/Rec Sal & Ben**				
16	**04-807 Parks Salaries**	5,388	8,245	73,548	11%
17	**04-808 Payroll Taxes Parks**	411	647	5,626	12%
18	**Total 04-600 Park/Rec Sal & Ben**	**$ 5,798**	**$ 8,892**	**$ 79,174**	**11%**
19	**04-635 Park/Recreation Expenses**				
20	**04-640 Parks Expenses**				
21	**04-580 Utilities-Community Center**	2,309	7,312	30,000	24%
22	**04-581 Community Center Repairs**			7,500	0%
23	**04-590 Janitorial Supplies**		858	2,500	34%
24	**04-641 General Maintenance**	5,070	5,420	20,000	27%
25	**04-644 Landscaping**	3,025	6,050	45,000	13%
26	**04-653 Park Hardening**	3,730	12,740		
27	**04-830 Legal - Parks**		1,500	1,000	150%
28	**04-835 Consulting - Parks**			5,000	0%
29	**04-851 Workers Comp Parks**	467	933	5,600	
30	**Total 04-640 Parks Expenses**	**$ 14,600**	**$ 34,814**	**$ 116,600**	**30%**
31	**04-650 Other Park Expenses**				
32	**04-658 Levy Administration**	189	2,488	11,300	22%
33	**04-674 Parks Maint/Repair**			1,000	0%
34	**04-850 Risk Management Insurance**	1,500	1,500	18,000	8%
35	**04-898 Other Expenses - Parks**	8	8	10,000	0%
36	**Total 04-650 Other Park Expenses**	**$ 1,697**	**$ 3,996**	**$ 40,300**	**10%**
37	**Total 04-635 Park/Recreation Expenses**	**$ 16,297**	**$ 38,810**	**$ 156,900**	**25%**
38	**Total operating expenses**	**$ 22,096**	**$ 47,701**	**$ 236,074**	**20%**

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

Line	Account	Aug-26	FY27 YTD Actual	FY 27 Budget	% of Budget
39	**Net operating Income**	**$ (15,852)**	**$ (39,711)**	**$ (113,574)**	**35%**
40	**04-950 Capital Outlay**				
41	**04-972 Park Buildings Improvement**			120,000	
42	**Total 04-950 Capital Outlay**			**$ 120,000**	**0%**
43	**Total Expenses**			**$ 356,074**	**0%**
44	**Net Operating Income**			**$ (233,574)**	**0%**
45	**Other Income**				
46	**04-474 PATH Dedicated Capital Revenue**			35,000	0%
47	**Total Other Income**	**$ -**	**$ -**	**$ 35,000**	**0%**
48	**Other Expenses**				
49	**04-700 Bond Expense**				
50	**04-975 Community Center Loan Repayment**			30,500	0%
51	**Total 04-700 Bond Expense**	**$ -**	**$ -**	**$ 30,500**	**0%**
52	**04-976 PATHS Capital Expense**			65,000	0%
53	**Total Other Expenses**	**$ -**	**$ -**	**$ 95,500**	**0%**
54	**Net Other Income**	**$ -**	**$ -**	**$ (60,500)**	**0%**
55	**Net Income**	**$ (15,852)**	**$ (39,711)**	**$ (294,074)**	**14%**

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

Line	Account	Aug-26	FY27 YTD Actual	FY 27 Budget	% of Budget
1	Income				
2	05-440 Interest and Admin Charges				
3	05-448 Franchise Fees	2,722	7,010	120,000	6%
4	Total 05-440 Interest and Admin Charges	$ 2,722	$ 7,010	$ 120,000	6%
5	Total Income	$ 2,722	$ 7,010	$ 120,000	6%
6	Gross Profit	$ 2,722	$ 7,010	$ 120,000	6%
8	Expenses				
9	05-750 Waste Managment Expenses				
10	05-751 Waste Removal Franchise Fee Exp			51,000	0%
11	05-752 Waste Management Program Admin			30,700	0%
12	05-799 Waste Mgmt Grant Exp	613	613	2,500	25%
13	05-830 Legal (Waste Mgmt)			2,500	0%
14	05-835 Consulting			10,000	0%
15	05-898 Other WM Expenses			2,500	0%
16	Total 05-750 Waste Managment Expenses	$ 613	$ 613	$ 99,200	1%
17	Total Expenses	$ 613	$ 613	$ 99,200	1%
18	Net Operating Income	$ 2,110	$ 6,397	$ 20,800	31%
19	Net Income	$ 2,110	$ 6,397	$ 20,800	31%