

## **KENSINGTON COMMUNITY SERVICES DISTRICT**



### **MONTHLY FINANCIALS FOR THE PERIOD JULY 1, 2026 THROUGH SEPTEMBER 30, 2026**



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

| Line | Account                              |                     |
|------|--------------------------------------|---------------------|
| 1    | Current Assets                       |                     |
| 2    | Bank Accounts                        |                     |
| 3    | 100 Petty Cash                       | 100                 |
| 4    | 101 Five Star Checking               | 751,231             |
| 5    | 103 Five Star Saving                 | 1,448,924           |
| 6    | 105 CLASS - KPPCSD                   | 908,721             |
| 7    | 106 Checking FSA                     | 5,541               |
| 8    | 107 CLASS - PATHS                    | 6,231               |
| 9    | 139 LAIF-District                    | 4,682,826           |
| 10   | Total Bank Accounts                  | <b>\$ 7,803,574</b> |
| 11   | Accounts Receivable                  |                     |
| 12   | 144 Advance on Suppl. Taxes          | 18,708              |
| 13   | 148 Accounts Receivable/interest     | 1,432               |
| 14   | Total Accounts Receivable            | <b>\$ 20,140</b>    |
| 15   | Other Current Assets                 |                     |
| 16   | 153 Prepaid Expenses                 | 358,840             |
| 17   | 193 Fire Prepaid CERBT Retiree Trust | 842,797             |
| 18   | Total Other Current Assets           | <b>\$ 1,201,637</b> |
| 19   | Total Current Assets                 | <b>\$ 9,025,351</b> |
| 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        | <b>\$ 1,231,342</b> |
| 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      | <b>\$ 6,304,106</b> |
| 38   | 180 Fire Fixed Assets                |                     |



**Kensington Community Services District**  
**Balance Sheet Unaudited**  
For Period July 1, 2026 to Sept 30, 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            | <b>\$ 14,279,376</b> |
| 43   | 189 Accumulated Depreciation           | (4,770,320)          |
| 44   | Total Fixed Assets                     | <b>\$ 17,044,504</b> |
| 45   | Other Assets                           |                      |
| 46   | 190 Deferred Outflows - OPEB           | 103,696              |
| 47   | 191 Deferred Outflows - Pension        | 841,776              |
| 48   | Total Other Assets                     | <b>\$ 945,472</b>    |
| 49   | <b>TOTAL ASSETS</b>                    | <b>\$ 27,015,327</b> |
| 50   | <b>LIABILITIES AND EQUITY</b>          |                      |
| 51   | Liabilities                            |                      |
| 52   | Current Liabilities                    |                      |
| 53   | Accounts Payable                       |                      |
| 54   | 210 Accounts Payable                   | 483,061              |
| 55   | Total Accounts Payable                 | <b>\$ 483,061</b>    |
| 56   | Other Current Liabilities              |                      |
| 57   | 220 Payroll Liabilities                |                      |
| 58   | 231 AFLAC                              | 112                  |
| 59   | Total 220 Payroll Liabilities          | <b>\$ 112</b>        |
| 60   | 802 FSA Liability (Lively)             |                      |
| 61   | 517 FSA Liability - Police             | 2,398                |
| 62   | 806 FSA Liability - Adm                | 554                  |
| 63   | Total 802 FSA Liability (Lively)       | <b>\$ 2,952</b>      |
| 64   | Total Other Current Liabilities        | <b>\$ 486,124</b>    |
| 65   | Total Current Liabilities              |                      |
| 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 | <b>\$ 3,533,000</b>  |
| 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                     | <b>\$ 1,947,222</b>  |
| 76   | 290 Community Center Loan              |                      |



**Kensington Community Services District**  
**Balance Sheet Unaudited**  
For Period July 1, 2026 to Sept 30, 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          | <b>\$ 85,009</b>     |
| 80   | 293 Vehicle Capital Lease                | 146,533              |
| 81   | 294 El Cerrito Reconciliations Liability | 94,869               |
| 82   | 295 Net OPEB Liability                   | (896,778)            |
| 83   | 296 Net Pension Liability                | 571,480              |
| 84   | 297 Deferred Inflows - OPEB              | 225,018              |
| 85   | 298 Deferred Inflows - Pension           | 616,099              |
| 86   | 299 Deferred Inflows - OPEB Fire         | 2,061                |
| 87   | Total Long-Term Liabilities              | <b>\$ 6,506,167</b>  |
| 88   | Total Liabilities                        | <b>\$ 6,992,292</b>  |
| 89   | Equity                                   |                      |
| 90   | 300 Opening Bal Equity                   | 84                   |
| 91   | 301 Fire Equity                          | 15,735,367           |
| 92   | 350 Invest. in Assets                    | 5,164,503            |
| 93   | 390 Retained Earnings                    | 1,776,955            |
| 94   | 395 Prior Period Adjustment              | (162,591)            |
| 95   | Net Income                               | (2,491,282)          |
| 96   | Total Equity                             | <b>\$ 20,023,036</b> |
| 97   | TOTAL LIABILITIES AND EQUITY             | <b>\$ 27,015,327</b> |



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

| Line | Account                                 | Sep-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       |                  |                   | <b>\$ 8,800,000</b> | <b>0%</b>   |
| 5    | 01-440 Interest and Admin Charges       |                  |                   |                     |             |
| 6    | 01-456 Interest                         | 9,884            | 82,317            | 300,000             | 27%         |
| 7    | 01-457 Other Revenue                    | 19,472           | 29,511            |                     |             |
| 8    | 01-458 Other District Rev - Allocation  |                  |                   | 30,700              | 0%          |
| 9    | Total 01-440 Interest and Admin Charges | <b>\$ 29,356</b> | <b>\$ 111,828</b> | <b>\$ 330,700</b>   | <b>34%</b>  |
| 10   | Total Income                            | <b>\$ 29,356</b> | <b>\$ 111,828</b> | <b>\$ 9,130,700</b> | <b>1%</b>   |
| 11   | Gross Profit                            | <b>\$ 29,356</b> | <b>\$ 111,828</b> | <b>\$ 9,130,700</b> | <b>1%</b>   |
| 12   | Expenses                                |                  |                   |                     |             |
| 13   | 01-800 District Expenses                |                  |                   |                     |             |
| 14   | 01-813 IT Services & Equipment          | 522              | 522               | 25,000              | 2%          |
| 15   | 01-814 Website development/Maint.       |                  |                   | 10,000              | 0%          |
| 16   | 01-815 Admin Communications             |                  | 1,281             | 15,000              | 9%          |
| 17   | 01-816 Office Supplies                  | 105              | 292               | 10,000              | 3%          |
| 18   | 01-817 Printing and Postage             | 365              | 844               | 6,000               | 14%         |
| 19   | 01-818 Mileage Reimbursement            | 71               | 393               | 1,500               | 26%         |
| 20   | 01-819 Dues/Subscriptions               | 1,238            | 3,584             | 20,000              | 18%         |
| 21   | 01-820 Copier Contract                  | 154              | 616               | 2,000               | 31%         |
| 22   | 01- 825 Board Continuing Ed/Conferences |                  | 103               | 5,000               | 2%          |
| 23   | 01-826 Board Meetings                   | 336              | 336               |                     |             |
| 24   | 01-831 Training and Travel Admin        |                  | 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              |                  |                   | 68,000              | 0%          |
| 28   | 01-997 Payroll Expense                  | 1,090            | 3,269             | 14,000              | 23%         |
| 29   | 01-580 Utilities                        |                  |                   | 5,000               | 0%          |
| 30   | 01-590 Janitorial                       | 4                | 4                 |                     |             |
| 31   | 01- 550.6 FSA Expenses                  | 100              | 300               | 1,500               | 20%         |
| 32   | 01-898 Other Expenses                   |                  | 37                | 5,000               | 1%          |
| 33   | Total 01-800 District Expenses          | <b>\$ 3,983</b>  | <b>\$ 12,744</b>  | <b>\$ 217,000</b>   | <b>6%</b>   |
| 34   | 01-800.2 Salaries & Benefits            |                  |                   |                     |             |
| 35   | 01-807 Salaries                         | 23,532           | 62,438            | 390,396             | 16%         |
| 36   | 01-808 Payroll Taxes                    | 1,794            | 4,743             | 29,865              | 16%         |
| 37   | Total 01-800.2 Salaries & Benefits      | <b>\$ 25,326</b> | <b>\$ 67,181</b>  | <b>\$ 420,261</b>   | <b>16%</b>  |
| 38   | 01-800.3 Professional Services          |                  |                   |                     |             |



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

| Line | Account                               | Sep-26      | FY27 YTD Actual | FY 27 Budget | % of Budget |
|------|---------------------------------------|-------------|-----------------|--------------|-------------|
| 39   | 01- 830 Legal (District/Personnel)    | 10,903      | 26,383          | 60,000       | 44%         |
| 40   | 01-835 Consulting                     | 2,503       | 4,717           | 10,000       | 47%         |
| 41   | 01-836 Operational Consulting         | 8,776       | 24,729          | 50,000       | 49%         |
| 42   | 01-840 Consulting Accounting          | 2,966       | 12,500          | 45,000       | 28%         |
| 43   | 01-841 Audit                          |             | 13,000          | 30,000       | 43%         |
| 44   | 01-572 Recruiting. Hiring, Background |             |                 | 10,000       | 0%          |
| 45   | Total 01-800.3 Professional Services  | \$ 25,148   | \$ 81,329       | \$ 205,000   | 40%         |
| 46   | 01-800.4 Insurances & LAFCO           |             |                 |              |             |
| 47   | 01-850 Risk management Insurance      | 4,888       | 9,777           | 47,245       | 21%         |
| 48   | 01- 851 Workers Compensation          | 771         | 2,313           | 7,500        | 31%         |
| 49   | 01-861 LAFCO                          |             |                 | 3,000        | 0%          |
| 50   | Total 01-800.4 Insurances & LAFCO     | \$ 5,659    | \$ 12,090       | \$ 57,745    | 21%         |
| 51   | Total operating expenses              | \$ 60,116   | \$ 173,342      | \$ 900,006   | 19%         |
| 52   | Net Operating Income                  | \$ (30,760) | \$ (61,514)     | \$ 8,230,694 | -1%         |
| 53   | 01- 950 Capital Outlay                |             |                 |              |             |
| 54   | 01- 969 Computer Equipment            |             |                 | \$ 10,000    | 0%          |
| 55   | 01-977 PSB Loan Principal             |             |                 | \$ 59,322    | 0%          |
| 56   | 01-979 PSC Loan interest              |             |                 | \$ 81,351    | 0%          |
| 57   | Total Capital Expenses                | \$ -        | \$ -            | \$ 150,673   | 0%          |
| 58   | Net Income                            | \$ (30,760) | \$ (61,514)     | \$ 8,080,021 | -1%         |



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

| Line | Account                                | Sep-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     | 1,148      | 2,747           | 15,000       | 18%         |
| 12   | 02-418 CERBT Disbursements             |            |                 | 122,000      | 0%          |
| 13   | Total 02-400.3 Reimbursements & Fees   | \$ 1,148   | \$ 2,747        | \$ 137,000   | 2%          |
| 14   | 02-419 Other PD Revenue                | 634        | 634             |              |             |
| 15   | 02-422 PD Grant Revenue                |            | 600             |              |             |
| 16   | Total Income                           | \$ 1,782   | \$ 3,982        | \$ 1,767,000 | 0%          |
| 17   | Gross Profit                           | \$ 1,782   | \$ 3,982        | \$ 1,767,000 | 0%          |
| 18   | Expenses                               |            |                 |              |             |
| 19   | 02-500 Police Salaries                 |            |                 |              |             |
| 20   | 02-502 Officers Salaries               |            |                 |              |             |
| 21   | 02-502.1 Officers Salary               | 122,320    | 317,850         | 1,532,278    | 21%         |
| 22   | 02-503 Holiday Pay                     | 4,591      | 11,465          | 50,373       | 23%         |
| 23   | 02-503.4 Incentive Pay-Longevity Pay   | 1,147      | 2,598           | 13,760       | 19%         |
| 24   | 02-504 Incentive Pay- Education        | 1,414      | 3,535           | 17,110       | 21%         |
| 25   | 02-505 Incentive Pay- POST Certificate | 4,727      | 11,792          | 51,174       | 23%         |
| 26   | 02-506 Overtime                        | 12,519     | 27,015          | 80,000       | 34%         |
| 27   | 02-506.1 Overtime Special Events       | 421        | 2,753           | 10,000       | 28%         |
| 29   | 02-548 GASB 75 - Expense               |            | 5,250           |              |             |
| 31   | Total 02-500 Police Salaries           | \$ 147,137 | \$ 382,257      | \$ 1,754,695 | 22%         |
| 32   | 02-500.1 Benefits                      |            |                 |              |             |
| 33   | 02-509 Hiring Bonus                    |            | 2,000           | 10,000       | 20%         |
| 34   | 02-516 Uniform Allowance               | 100        | 250             | 1,200        | 21%         |
| 35   | 02-520 In Lieu Health Expense          | 1,000      | 2,500           | 12,000       | 21%         |
| 36   | 02-521-A Medical/Vision/Dental-Active  | 17,818     | 55,424          | 205,000      | 27%         |
| 37   | 02-521-R Medical/Vision/Dental-Retired | 7,530      | 22,995          | 90,000       | 26%         |
| 38   | 02-522 Officer Life Insurance          | 325        | 975             | 3,300        | 30%         |
| 39   | Total 02-500.1 Benefits                | \$ 26,772  | \$ 84,144       | \$ 321,500   | 26%         |



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

| Line | Account                                      | Sep-26    | FY27 YTD Actual | FY 27 Budget | % of Budget |
|------|----------------------------------------------|-----------|-----------------|--------------|-------------|
| 40   | 02-500.2 Taxes & Worker's Comp               |           |                 |              |             |
| 41   | 02-808 Payroll Taxes                         | 2,074     | 5,347           | 26,170       | 20%         |
| 42   | 02-851 Workers Compensation PD               | 5,822     | 24,132          | 77,190       | 31%         |
| 43   | Total 02-500.2 Taxes & Worker's Comp         | \$ 7,896  | \$ 29,479       | \$ 103,360   | 29%         |
| 44   | 02-500.3 Retirement                          |           |                 |              |             |
| 45   | 02-527 CalPERS District Share                | 35,616    | 94,854          | 436,194      | 22%         |
| 46   | 02-529 Pension Obligation Bond Payment       |           |                 | 331,258      | 0%          |
| 47   | Total 02-500.3 Retirement                    | \$ 35,616 | \$ 94,854       | \$ 767,452   | 12%         |
| 48   | 02-550 Police Operating Expenses             |           |                 |              |             |
| 49   | 02-519 Axon - Body Cam/Tasers/Storage        | 2,680     | 8,041           | 30,500       | 26%         |
| 50   | 02-554 Traffic Safety/Equipment              | 685       | 3,624           | 18,000       | 20%         |
| 51   | 02-568 Evidence, Investigation, Forens       | 67        | 2,611           | 7,000        | 37%         |
| 52   | 02-575 Community Safety Cameras              |           |                 | 15,000       | 0%          |
| 53   | 02-594 Community Events & Volunteer Programs | 621       | 2,027           | 9,000        | 23%         |
| 54   | 02-819 PD Subscriptions/Memberships          | 743       | 2,863           | 8,000        | 36%         |
| 55   | Total 02-550 Police Operating Expenses       | \$ 4,797  | \$ 19,166       | \$ 87,500    | 22%         |
| 56   | 02-550.1 Buiding & District Expenses         |           |                 |              |             |
| 57   | 02-567 Building Alarm, Fire, Security        |           | 2,249           | 5,000        | 45%         |
| 58   | 02-580 PG&E, EBMUD, and Phone                | 3,998     | 8,846           | 35,000       | 25%         |
| 59   | 02-581 Building Repairs and Maintenanc       |           |                 | 4,000        | 0%          |
| 60   | 02-587 IT Contract City of San Pablo         | 18,138    | 26,349          | 45,000       | 59%         |
| 61   | 02-590 Janitorial                            | 1,304     | 3,992           | 13,000       | 31%         |
| 62   | 02-592 Website Social Media Contracts        | 46        | 138             | 1,000        | 14%         |
| 63   | 02-597 Police Bldg. Lease                    | 3,308     | 8,796           | 12,600       | 70%         |
| 64   | 02-816 Office Supplies and Expenses          | 866       | 2,099           | 10,000       | 21%         |
| 65   | Total 02-550.1 Buiding & District Expenses   | \$ 27,660 | \$ 52,469       | \$ 125,600   | 42%         |
| 66   | 02-550.2 Fleet Related Expenses              |           |                 |              |             |
| 67   | 02-561 Fleet Maintenance, Fuel, Toll,        | 6,668     | 19,947          | 75,000       | 27%         |
| 68   | 02-563 Vehicle Lease                         | 1,300     | 3,900           | 16,000       | 24%         |
| 69   | 02-566 Radio Maintenance                     |           |                 | 10,000       | 0%          |
| 70   | 02-588 Police Fleet Cellular Contract        | 1,009     | 2,980           | 12,000       | 25%         |
| 71   | Total 02-550.2 Fleet Related Expenses        | \$ 8,977  | \$ 26,826       | \$ 113,000   | 24%         |
| 72   | 02-550.3 Personnel Miscellaneous             |           |                 |              |             |
| 73   | 02-553 Uniforms, Eqpmt, & Duty Gear          | 2,137     | 4,343           | 20,000       | 22%         |
| 74   | 02-570 Training and Travel Exp               | 3,860     | 7,393           | 25,000       | 30%         |
| 75   | 02-572 Recruiting, Hiring, and Backgro       | 424       | 3,031           | 1,500        | 202%        |
| 76   | 02-574 Reserve Program                       |           |                 | 1,500        | 0%          |



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

| Line | Account                                  | Sep-26       | FY27 YTD Actual | FY 27 Budget   | % of Budget |
|------|------------------------------------------|--------------|-----------------|----------------|-------------|
| 77   | 02-835 Consulting - Bckgrnd/hiring/rec   | 4,030        | 8,353           | 50,000         | 17%         |
| 78   | Total 02-550.3 Personnel Miscellaneous   | \$ 10,451    | \$ 23,119       | \$ 98,000      | 24%         |
| 79   | 02-550.4 Prof Services & Insurance       |              |                 |                |             |
| 80   | 02-555 CAPS                              |              |                 | 11,500         | 0%          |
| 81   | 02-564 Cal-ID, ARIES, SunRidge, LEFTA    | 46,458       | 54,283          | 190,000        | 29%         |
| 82   | 02-596 Lexipole                          | 314          | 1,276           | 4,500          | 28%         |
| 83   | 02-830 Legal                             | 631          | 1,253           | 4,000          | 31%         |
| 84   | 02-850 Risk Management Insurance         | 6,667        | 13,333          | 80,000         | 17%         |
| 85   | Total 02-550.4 Prof Services & Insurance | \$ 54,070    | \$ 70,145       | \$ 290,000     | 24%         |
| 86   | Total Operating Expenses                 | \$ 323,377   | \$ 782,459      | \$ 3,661,107   | 21%         |
| 87   | Net Operating Income                     | \$ (321,595) | \$ (778,477)    | \$ (1,894,107) | 41%         |
| 88   | 02- 950 Capital Outlay                   |              |                 |                |             |
| 89   | 02-559 CHP Expenses                      | 7,458        | 15,452          |                |             |
| 90   | 02-963 Patrol Car Accessories            |              | 5,573           | 40,000         | 14%         |
| 91   | 02-967 Station Equipment                 |              |                 | 15,000         | 0%          |
| 92   | 02-982 Police Building Cap Projects      |              | 190,002         | 190,000        |             |
| 93   | Total 02-950 Capital Outlay              | \$ 7,458     | \$ 211,026      | \$ 245,000     | 86%         |
| 94   | Total Expenses                           | \$ 330,835   | \$ 993,485      | \$ 3,906,107   | 25%         |
| 95   | Net Income                               | \$ (329,053) | \$ (989,504)    | \$ (2,139,107) | 46%         |



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

| Line | Account                                         | Sep-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                 | 410,257      | 1,230,770       | 4,923,081      | 25%         |
| 11   | 03-1011 El Cerrito Reconciliations              | 10,636       | 31,909          | 127,638        | 25%         |
| 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               | 9,106        | 18,223          | 110,000        | 17%         |
| 15   | 03-850 Risk Management Insurance                | 2,833        | 8,500           | 34,000         | 25%         |
| 16   | Total 03-1008 Outside Prof. Services            | \$ 432,833   | \$ 1,289,402    | \$ 5,208,219   | 25%         |
| 17   | 03-520 Retiree Medical Benefits                 |              |                 |                |             |
| 18   | 03-521R Medical/Vision/Dental (Retired)         | 4,058        | 12,604          | 53,000         | 24%         |
| 19   | Total 03-520 Retiree Medical Benefits           | \$ 4,058     | \$ 12,604       | \$ 53,000      | 24%         |
| 20   | 03-904 Community Service Activities             |              |                 |                |             |
| 21   | 03-569 Emergency Preparedness                   | 468          | 468             | 6,000          | 8%          |
| 22   | 03-905 KEEP Grant                               | 15,204       | 15,204          | 15,000         | 101%        |
| 23   | 03-906 Haz. Veg. Removal Grant Exp              | 5,740        | 67,462          | 80,000         | 84%         |
| 24   | 03-908 Public Education                         |              |                 | 16,000         | 0%          |
| 25   | Total 03-904 Community Service Activities       | \$ 21,412    | \$ 83,133       | \$ 117,000     | 71%         |
| 26   | 03-910 Fire District Activities                 |              |                 |                |             |
| 27   | 03-553 Uniforms, Equipment, & Duty Gear         |              |                 | 4,000          | 0%          |
| 28   | 03-567 Building Alarm, Fire, Security, & Maint. | 2,300        | 12,833          | 16,000         | 80%         |
| 29   | 03-576 Subscriptions/Memberships                | 3,317        | 4,568           | 5,000          | 91%         |
| 30   | 03-580 Utilities                                | 4,418        | 15,020          | 52,500         | 29%         |
| 31   | 03-590 Janitorial                               |              |                 | 1,000          | 0%          |
| 32   | 03-590 Janitorial (Med Waste Disposal)          | 2,292        | 3,545           | 5,000          | 71%         |
| 33   | 03-644 Landscaping                              | 340          | 1,700           | 5,000          | 34%         |
| 34   | 03-898 Other Expenses                           | 868          | 1,126           | 5,000          | 23%         |
| 35   | Total 03-910 Fire District Activities           | \$ 13,535    | \$ 38,793       | \$ 93,500      | 41%         |
| 36   | Total operating expenses                        | \$ 471,837   | \$ 1,423,932    | \$ 5,471,719   | 26%         |
| 37   | Net operating income                            | \$ (471,837) | \$ (1,423,932)  | \$ (5,214,917) | 27%         |



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

| Line | Account                        | Sep-26       | FY27 YTD<br>Actual | FY 27<br>Budget | % of<br>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                 | \$ 471,837   | \$ 1,424,607       | \$ 5,511,719    | 26%            |
| 42   | Net Income                     | \$ (471,837) | \$ (1,424,607)     | \$ (5,254,917)  | 27%            |



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

| Line | Account                               | Sep-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       | 7,571     | 15,823          | 40,000       | 40%         |
| 8    | 04-438 Tennis Court Revenue           | 108       | 378             | 1,500        |             |
| 9    | Total 04-420.2 Parks Rental Revenue   | \$ 7,679  | \$ 17,101       | \$ 41,500    | 41%         |
| 10   | 04-471 KCC Annual Fees                |           |                 | 31,000       | 0%          |
| 11   | Total Income                          | \$ 7,679  | \$ 17,101       | \$ 122,500   | 14%         |
| 12   | Gross Profit                          | \$ 7,679  | \$ 17,101       | \$ 122,500   | 14%         |
| 13   | Expenses                              |           |                 |              |             |
| 14   | 04-600 Park/Rec Sal & Ben             |           |                 |              |             |
| 16   | 04-807 Parks Salaries                 | 5,635     | 13,880          | 73,548       | 19%         |
| 17   | 04-808 Payroll Taxes Parks            | 430       | 1,077           | 5,626        | 19%         |
| 18   | Total 04-600 Park/Rec Sal & Ben       | \$ 6,065  | \$ 14,956       | \$ 79,174    | 19%         |
| 19   | 04-635 Park/Recreation Expenses       |           |                 |              |             |
| 20   | 04-640 Parks Expenses                 |           |                 |              |             |
| 21   | 04-580 Utilities-Community Center     | 6,728     | 14,572          | 30,000       | 49%         |
| 22   | 04-581 Community Center Repairs       | 580       | 580             | 7,500        | 8%          |
| 23   | 04-590 Janitorial Supplies            |           | 858             | 2,500        | 34%         |
| 24   | 04-641 General Maintenance            | 3,753     | 9,173           | 20,000       | 46%         |
| 25   | 04-644 Landscaping                    | 3,185     | 9,235           | 45,000       | 21%         |
| 26   | 04-653 Park Hardening                 |           | 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       | 1,400           | 5,600        |             |
| 30   | Total 04-640 Parks Expenses           | \$ 14,713 | \$ 50,058       | \$ 116,600   | 43%         |
| 31   | 04-650 Other Park Expenses            |           |                 |              |             |
| 32   | 04-658 Levy Administration            | 2,273     | 4,761           | 11,300       | 42%         |
| 33   | 04-674 Parks Maint/Repair             |           |                 | 1,000        | 0%          |
| 34   | 04-850 Risk Management Insurance      | 1,500     | 3,000           | 18,000       | 17%         |
| 35   | 04-898 Other Expenses - Parks         | 1,171     | 1,189           | 10,000       | 12%         |
| 36   | Total 04-650 Other Park Expenses      | \$ 4,944  | \$ 8,949        | \$ 40,300    | 22%         |
| 37   | Total 04-635 Park/Recreation Expenses | \$ 19,657 | \$ 59,007       | \$ 156,900   | 38%         |
| 38   | Total operating expenses              | \$ 25,721 | \$ 73,964       | \$ 236,074   | 31%         |



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

| Line | Account                                | Sep-26      | FY27 YTD Actual | FY 27 Budget | % of Budget |
|------|----------------------------------------|-------------|-----------------|--------------|-------------|
| 39   | Net operating Income                   | \$ (18,042) | \$ (56,863)     | \$ (113,574) | 50%         |
| 40   | Other Income                           |             |                 |              |             |
| 41   | 04-474 PATH Dedicated Capital Revenue  | 35,000      | 35,000          | 35,000       | 100%        |
| 42   | Total Other Income                     | \$ 35,000   | \$ 35,000       | \$ 35,000    | 100%        |
| 43   | 04-950 Capital Outlay                  |             |                 |              |             |
| 44   | 04-972 Park Buildings Improvement      | 980         | 980             | 120,000      | 1%          |
| 45   | Total 04-950 Capital Outlay            | \$ 980      | \$ 980          | \$ 120,000   | 1%          |
| 46   | Other Expenses                         |             |                 |              |             |
| 48   | 04-975 Community Center Loan Repayment |             |                 | 30,500       | 0%          |
| 50   | 04-976 PATHS Capital Expense           | 75          | 75              | 65,000       | 0%          |
| 51   | Total Other Expenses                   | \$ 75       | \$ 75           | \$ 95,500    | 0%          |
| 53   | Net Income                             | \$ 15,903   | \$ (22,918)     | \$ (294,074) | 8%          |



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

| Line | Account                                 | Sep-26   | FY27 YTD Actual | FY 27 Budget | % of Budget |
|------|-----------------------------------------|----------|-----------------|--------------|-------------|
| 1    | Income                                  |          |                 |              |             |
| 2    | 05-440 Interest and Admin Charges       |          |                 |              |             |
| 3    | 05-448 Franchise Fees                   | 5,715    | 12,725          | 120,000      | 11%         |
| 4    | Total 05-440 Interest and Admin Charges | \$ 5,715 | \$ 12,725       | \$ 120,000   | 11%         |
| 5    | Total Income                            | \$ 5,715 | \$ 12,725       | \$ 120,000   | 11%         |
| 6    | Gross Profit                            | \$ 5,715 | \$ 12,725       | \$ 120,000   | 11%         |
| 8    | Expenses                                |          |                 |              |             |
| 9    | 05-750 Waste Managment Expenses         |          |                 |              |             |
| 10   | 05-751 Waste Removal Franchise Fee Exp  | 3,004    | 3,004           | 51,000       | 6%          |
| 11   | 05-752 Waste Management Program Admin   |          |                 | 30,700       | 0%          |
| 12   | 05-799 Waste Mgmt Grant Exp             |          | 613             | 2,500        | 25%         |
| 13   | 05-830 Legal (Waste Mgmt)               |          |                 | 2,500        | 0%          |
| 14   | 05-835 Consulting                       | 1,148    | 1,148           | 10,000       | 11%         |
| 15   | 05-898 Other WM Expenses                |          | 700             | 2,500        | 28%         |
| 16   | Total 05-750 Waste Managment Expenses   | \$ 4,152 | \$ 5,464        | \$ 99,200    | 6%          |
| 17   | Total Expenses                          | \$ 4,152 | \$ 5,464        | \$ 99,200    | 6%          |
| 18   | Net Operating Income                    | \$ 1,564 | \$ 7,261        | \$ 20,800    | 35%         |
| 19   | Net Income                              | \$ 1,564 | \$ 7,261        | \$ 20,800    | 35%         |