

**Kensington Fire Protection District  
Cash and Investment Balance Sheet  
As of May 31, 2024**

**Current Cash and Investments**

<b>Cash Balance</b>		<u>Comments</u>
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	107,249.27	Balance as of 05/31/2024
General Fund	2,915,685.68	Balance as of 05/31/2024
Special Tax Fund	191,211.22	Balance as of 05/31/2024
Capital Fund	627,705.59	Balance as of 05/31/2024
<b>Total Cash Balance</b>	<u><b>3,842,051.76</b></u>	
<b>Investments</b>		
LAIF Balance	4,085,127.82	Balance as of 05/31/2024
<b>Total Investments</b>	<u><b>4,085,127.82</b></u>	
<b>Total Current Cash and Investments</b>	<u><u><b>7,927,179.58</b></u></u>	

**Kensington Fire Protection District**  
**Balance Sheet Prev Year Comparison**  
**As of May 31, 2024**

06/13/24

Accrual Basis

	May 31, 24	May 31, 23	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	107,249.27	60,686.42	46,562.85
General Fund	2,915,685.68	6,066,722.14	-3,151,036.46
Special Tax Fund	191,211.22	192,837.82	-1,626.60
Capital Fund	627,705.59	1,355,355.89	-727,650.30
<b>Total Checking/Savings</b>	3,842,051.76	7,675,802.27	-3,833,750.51
<b>Accounts Receivable</b>			
Accounts Receivable	4,805.80	4,805.80	0.00
Advance on Taxes	169,576.92	145,220.21	24,356.71
Advance on Supplemental Taxes	162,457.28	217,563.68	-55,106.40
<b>Total Accounts Receivable</b>	336,840.00	367,589.69	-30,749.69
<b>Other Current Assets</b>			
Prepaid Services - EC	0.00	0.07	-0.07
Prepaid Exp.	6,110.33	2,087.77	4,022.56
Prepaid CERBT - Retiree Trust	508,252.48	745,105.48	-236,853.00
<b>Investments</b>			
LAIF Balance	4,085,127.82	18,529.71	4,066,598.11
Fed Home Loan Bk - 9/27/23	0.00	3,500,000.00	-3,500,000.00
<b>Total Investments</b>	4,085,127.82	3,518,529.71	566,598.11
<b>Total Other Current Assets</b>	4,599,490.63	4,265,723.03	333,767.60
<b>Total Current Assets</b>	8,778,382.39	12,309,114.99	-3,530,732.60
<b>Fixed Assets</b>			
Land	5,800.00	5,800.00	0.00
Equipment	1,818,946.43	1,793,890.43	25,056.00
Accumulated Depreciation-Equip	-911,477.25	-803,767.41	-107,709.84
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,342,172.17	-1,276,209.07	-65,963.10
<b>Current Capital Outlay</b>			
PSB Renovation Soft Costs	1,421,870.94	837,398.21	584,472.73
PSB Renovation Hard Cost	5,829,717.87	925,484.10	4,904,233.77
Temp Facility - Soft Costs	261,739.37	261,682.37	57.00
Temp Facilities - Hard Costs	608,501.11	600,096.82	8,404.29
Temp Facilities - Lot Rental	28,497.80	12,500.00	15,997.80
Temp Facilities - Modular	73,487.48	28,452.44	45,035.04
Temp Facilities - Admin Sublet	53,648.10	24,385.50	29,262.60
Temp Facilities - Relocation	45,029.41	34,254.56	10,774.85
Fire Engine Type I	0.00	104.40	-104.40
Firefighters Qtrs/Equip	0.00	210.00	-210.00
Public Safety Building PreConst	2,200.00	0.00	2,200.00
<b>Total Current Capital Outlay</b>	8,324,692.08	2,724,568.40	5,600,123.68
<b>Total Fixed Assets</b>	10,287,370.35	4,835,863.61	5,451,506.74
<b>Other Assets</b>			
Deferred Outflow of Res. - OPEB	133,200.00	0.00	133,200.00
Prop 1A Loan - State of CA	11,901.56	0.00	11,901.56
<b>Total Other Assets</b>	145,101.56	0.00	145,101.56
<b>TOTAL ASSETS</b>	<b>19,210,854.30</b>	<b>17,144,978.60</b>	<b>2,065,875.70</b>

**Kensington Fire Protection District**  
**Balance Sheet Prev Year Comparison**  
**As of May 31, 2024**

06/13/24

Accrual Basis

	May 31, 24	May 31, 23	\$ Change
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Due to Revolving Acct - Gen Fnd	60,622.87	639,360.44	-578,737.57
Due to Other - Issued by CCC	1,954,076.23	49,970.01	1,904,106.22
Accounts Payable	697.24	1,297.24	-600.00
<b>Total Accounts Payable</b>	2,015,396.34	690,627.69	1,324,768.65
<b>Other Current Liabilities</b>			
PSB Renovation Loan	1,539,460.63	1,539,460.63	0.00
Deferred Inflow of Resources	0.00	141,245.00	-141,245.00
<b>Total Other Current Liabilities</b>	1,539,460.63	1,680,705.63	-141,245.00
<b>Total Current Liabilities</b>	3,554,856.97	2,371,333.32	1,183,523.65
<b>Long Term Liabilities</b>			
EI Cerrito Reconciliation Liab.	187,870.08	233,481.39	-45,611.31
Postretirement Health Ben Liab	0.14	0.14	0.00
<b>Total Long Term Liabilities</b>	187,870.22	233,481.53	-45,611.31
<b>Total Liabilities</b>	3,742,727.19	2,604,814.85	1,137,912.34
<b>Equity</b>			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,213,698.00	3,213,698.00	0.00
Fund Equity - Special Revenue	109,075.00	109,075.00	0.00
Fund Equity - Gen Fixed Asset	2,222,992.01	2,222,992.01	0.00
Fund Equity	4,643,760.42	3,606,611.59	1,037,148.83
Net Income	1,389,105.68	1,498,291.15	-109,185.47
<b>Total Equity</b>	15,468,127.11	14,540,163.75	927,963.36
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>19,210,854.30</b>	<b>17,144,978.60</b>	<b>2,065,875.70</b>

06/13/24

Accrual Basis

**Kensington Fire Protection District**  
**Profit & Loss Prev Year Comparison**  
 July 2023 through May 2024

	Jul '23 - May 24	Jul '22 - May 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Property Taxes	5,508,788.12	5,257,664.36	251,123.76
Special Taxes	200,826.80	200,436.70	390.10
Other Tax Income	326.99	12,289.88	-11,962.89
Lease Agreement	0.00	3,050.25	-3,050.25
Interest Income	60,332.75	34,070.87	26,261.88
CERBT Reimbursement	30,735.48	18,088.02	12,647.46
Miscellaneous Income	0.00	559.28	-559.28
<b>Total Income</b>	<b>5,801,010.14</b>	<b>5,526,159.36</b>	<b>274,850.78</b>
<b>Gross Profit</b>	<b>5,801,010.14</b>	<b>5,526,159.36</b>	<b>274,850.78</b>
<b>Expense</b>			
<b>Staff</b>			
Wages	194,825.00	131,835.24	62,989.76
Vacation Wages	0.00	5,271.36	-5,271.36
Medical/dental ins compensation	4,933.33	6,000.00	-1,066.67
Payroll Taxes	13,459.93	10,443.11	3,016.82
Workers Compensation/Life Ins	3,034.73	1,760.33	1,274.40
Payroll Processing	2,493.36	2,238.52	254.84
<b>Total Staff</b>	<b>218,746.35</b>	<b>157,548.56</b>	<b>61,197.79</b>
<b>RETIREE MEDICAL BENEFITS</b>			
PERS Medical	38,723.65	48,989.18	-10,265.53
Delta Dental	7,418.79	10,436.69	-3,017.90
Vision Care	2,520.18	3,101.76	-581.58
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>48,662.62</b>	<b>62,527.63</b>	<b>-13,865.01</b>
<b>OUTSIDE PROFESSIONAL SERVICES</b>			
District Administration	1,834.66	0.00	1,834.66
Operational Consultant	15,375.00	4,087.50	11,287.50
Crime Insurance Policy	153.16	842.38	-689.22
Nixle Fee	3,182.70	0.00	3,182.70
Long Term Financial Planner	1,950.00	0.00	1,950.00
Emergency Prep Coordinator	97,690.03	96,433.26	1,256.77
Accounting	45,534.18	33,895.00	11,639.18
Actuarial Valuation	0.00	5,600.00	-5,600.00
Audit	0.00	12,500.00	-12,500.00
Bank Fee	0.00	25.00	-25.00
Contra Costa County Expenses	7,211.36	56,254.22	-49,042.86
EI Cerrito Contract Fee	3,801,387.32	3,523,192.85	278,194.47
EI Cerrito Reconciliation(s)	71,091.13	112,901.35	-41,810.22
IT Services and Equipment	10,347.74	3,816.10	6,531.64
Fire Engineer Plan Review	240.00	1,720.32	-1,480.32
LAFCO Fees	0.00	1,904.97	-1,904.97
Legal Fees	12,118.14	15,598.44	-3,480.30
Recruitment	8,706.00	22,335.00	-13,629.00
Website Development/Maintenance	3,421.88	2,979.88	442.00
Wildland Vegetation Mgmt	0.00	6,500.00	-6,500.00
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>4,080,243.30</b>	<b>3,900,586.27</b>	<b>179,657.03</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>			
Replanting Grant	3,900.00	0.00	3,900.00
Public Education	9,673.71	11,617.80	-1,944.09
CERT Emerg Kits/Sheds/Prepared	1,637.51	0.00	1,637.51
Open Houses	0.00	718.88	-718.88
Community Shredder	3,970.50	6,929.01	-2,958.51
Community Sandbags	2,373.35	3,940.05	-1,566.70
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>21,555.07</b>	<b>23,205.74</b>	<b>-1,650.67</b>
<b>DISTRICT ACTIVITIES</b>			
Professional Development	6,908.10	595.00	6,313.10

06/13/24  
 Accrual Basis

## Kensington Fire Protection District Profit & Loss Prev Year Comparison July 2023 through May 2024

	Jul '23 - May 24	Jul '22 - May 23	\$ Change
<b>Office</b>			
Mtg Room Rentals	0.00	80.00	-80.00
Internet	4,301.67	3,289.59	1,012.08
Office Equipment	0.00	1,189.03	-1,189.03
Office Expense	6,430.10	4,707.81	1,722.29
Office Supplies	2,078.05	554.29	1,523.76
Telephone	928.53	8,759.82	-7,831.29
<b>Total Office</b>	13,738.35	18,580.54	-4,842.19
<b>Election</b>	0.00	5,579.18	-5,579.18
<b>Firefighter's Apparel &amp; PPE</b>	0.00	1,264.02	-1,264.02
<b>Firefighters' Expenses</b>	0.00	28,581.68	-28,581.68
<b>Staff Appreciation</b>	66.15	0.00	66.15
<b>Memberships</b>	4,525.02	9,505.00	-4,979.98
<b>Building Maintenance</b>			
Gardening service	0.00	140.00	-140.00
Janitorial Service	0.00	806.24	-806.24
Miscellaneous Maint.	2,636.06	10,235.70	-7,599.64
<b>Total Building Maintenance</b>	2,636.06	11,181.94	-8,545.88
<b>Building Utilities/Service</b>			
Refuse Collection	3,171.48	2,169.76	1,001.72
Gas and Electric	5,681.16	8,557.74	-2,876.58
Water/Sewer	5,144.91	2,670.22	2,474.69
Building Utilities/Service - Other	825.89	0.00	825.89
<b>Total Building Utilities/Service</b>	14,823.44	13,397.72	1,425.72
<b>Total DISTRICT ACTIVITIES</b>	42,697.12	88,685.08	-45,987.96
<b>Total Expense</b>	4,411,904.46	4,232,553.28	179,351.18
<b>Net Ordinary Income</b>	1,389,105.68	1,293,606.08	95,499.60
<b>Other Income/Expense</b>			
Other Income			
Discount on US TBills	0.00	61,625.00	-61,625.00
Discount on Fixed Security	0.00	143,060.07	-143,060.07
<b>Total Other Income</b>	0.00	204,685.07	-204,685.07
<b>Net Other Income</b>	0.00	204,685.07	-204,685.07
<b>Net Income</b>	<b>1,389,105.68</b>	<b>1,498,291.15</b>	<b>-109,185.47</b>

# Kensington Fire Protection District

## Profit & Loss Budget vs. Actual

July 2023 through May 2024

	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	5,508,788.12	5,475,049.00	33,739.12	100.62%
Special Taxes	200,826.80	201,000.00	-173.20	99.91%
Other Tax Income	326.99	25,000.00	-24,673.01	1.31%
Lease Agreement	0.00	3,050.00	-3,050.00	0.0%
Interest Income	60,332.75	216,110.00	-155,777.25	27.92%
CERBT Reimbursement	30,735.48	68,000.00	-37,264.52	45.2%
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
<b>Total Income</b>	<u>5,801,010.14</u>	<u>5,990,209.00</u>	<u>-189,198.86</u>	<u>96.84%</u>
<b>Gross Profit</b>	5,801,010.14	5,990,209.00	-189,198.86	96.84%
<b>Expense</b>				
<b>Staff</b>				
Wages	194,825.00	163,191.00	31,634.00	119.39%
Vacation Wages	0.00	6,816.00	-6,816.00	0.0%
Medical/dental ins compensation	4,933.33	9,333.00	-4,399.67	52.86%
Payroll Taxes	13,459.93	13,820.00	-360.07	97.4%
Workers Compensation/Life Ins	3,034.73	3,500.00	-465.27	86.71%
Payroll Processing	2,493.36	2,545.00	-51.64	97.97%
<b>Total Staff</b>	<u>218,746.35</u>	<u>199,205.00</u>	<u>19,541.35</u>	<u>109.81%</u>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	38,723.65	52,000.00	-13,276.35	74.47%
Delta Dental	7,418.79	12,000.00	-4,581.21	61.82%
Vision Care	2,520.18	4,000.00	-1,479.82	63.01%
CalPERS Settlement	0.00	0.00	0.00	0.0%
<b>Total RETIREE MEDICAL BENEFITS</b>	<u>48,662.62</u>	<u>68,000.00</u>	<u>-19,337.38</u>	<u>71.56%</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
District Administration	1,834.66			
Operational Consultant	15,375.00	5,000.00	10,375.00	307.5%
Crime Insurance Policy	153.16			
Nixle Fee	3,182.70	4,120.00	-937.30	77.25%
Long Term Financial Planner	1,950.00	2,500.00	-550.00	78.0%
Emergency Prep Coordinator	97,690.03	108,356.00	-10,665.97	90.16%
Accounting	45,534.18	37,080.00	8,454.18	122.8%
Actuarial Valuation	0.00	2,800.00	-2,800.00	0.0%
Audit	0.00	20,000.00	-20,000.00	0.0%
Bank Fee	0.00	50.00	-50.00	0.0%
Contra Costa County Expenses	7,211.36	39,520.00	-32,308.64	18.25%
El Cerrito Contract Fee	3,801,387.32	4,146,968.00	-345,580.68	91.67%
El Cerrito Reconciliation(s)	71,091.13	77,554.00	-6,462.87	91.67%
IT Services and Equipment	10,347.74	2,500.00	7,847.74	413.91%
Fire Abatement Contract	0.00	5,250.00	-5,250.00	0.0%
Fire Engineer Plan Review	240.00	3,000.00	-2,760.00	8.0%

## Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2023 through May 2024

	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	0.0%
Risk Management Insurance	0.00	21,697.00	-21,697.00	0.0%
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%
Legal Fees	12,118.14	20,600.00	-8,481.86	58.83%
PSB Consultant	0.00	0.00	0.00	0.0%
Recruitment	8,706.00	14,925.00	-6,219.00	58.33%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	3,421.88	3,120.00	301.88	109.68%
Wildland Vegetation Mgmt	0.00	7,828.00	-7,828.00	0.0%
<b>OUTSIDE PROFESSIONAL SERVICES - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>4,080,243.30</b>	<b>4,549,968.00</b>	<b>-469,724.70</b>	<b>89.68%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Replanting Grant	3,900.00			
KPPCSD Grant	0.00	0.00	0.00	0.0%
Public Education	9,673.71	20,000.00	-10,326.29	48.37%
EP Coord Expense Account	0.00	1,000.00	-1,000.00	0.0%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	1,637.51	4,120.00	-2,482.49	39.75%
Open Houses	0.00	2,000.00	-2,000.00	0.0%
Community Shredder	3,970.50	5,500.00	-1,529.50	72.19%
Firesafe Planting Grants	0.00	25,000.00	-25,000.00	0.0%
Community Sandbags	2,373.35	2,000.00	373.35	118.67%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
<b>COMMUNITY SERVICE ACTIVITIES - Other</b>	<b>0.00</b>	<b>500.00</b>	<b>-500.00</b>	<b>0.0%</b>
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>21,555.07</b>	<b>63,120.00</b>	<b>-41,564.93</b>	<b>34.15%</b>
<b>DISTRICT ACTIVITIES</b>				
Professional Development	6,908.10	5,000.00	1,908.10	138.16%
<b>Office</b>				
Internet	4,301.67			
Office Equipment	0.00	5,000.00	-5,000.00	0.0%
Office Expense	6,430.10	58,000.00	-51,569.90	11.09%
Office Supplies	2,078.05	1,030.00	1,048.05	201.75%
Telephone	928.53	8,240.00	-7,311.47	11.27%
Office- Other	0.00	515.00	-515.00	0.0%
Office - Other	0.00	0.00	0.00	0.0%
<b>Total Office</b>	<b>13,738.35</b>	<b>72,785.00</b>	<b>-59,046.65</b>	<b>18.88%</b>
Election	0.00	0.00	0.00	0.0%
Firefighter's Apparel & PPE	0.00	1,500.00	-1,500.00	0.0%
Firefighters' Expenses	0.00	5,000.00	-5,000.00	0.0%
Staff Appreciation	66.15	2,500.00	-2,433.85	2.65%
Memberships	4,525.02	9,500.00	-4,974.98	47.63%
<b>Building Maintenance</b>				
Needs Assess/Feasibility Study	0.00	0.00	0.00	0.0%

## Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2023 through May 2024

	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Gardening service	0.00	500.00	-500.00	0.0%
Building alarm	0.00	1,500.00	-1,500.00	0.0%
Medical Waste Disposal	0.00	2,200.00	-2,200.00	0.0%
Janitorial Service	0.00	200.00	-200.00	0.0%
Miscellaneous Maint.	2,636.06	2,000.00	636.06	131.8%
<b>Total Building Maintenance</b>	<u>2,636.06</u>	<u>6,400.00</u>	<u>-3,763.94</u>	<u>41.19%</u>
<b>Building Utilities/Service</b>				
Refuse Collection	3,171.48			
Gas and Electric	5,681.16	14,300.00	-8,618.84	39.73%
Water/Sewer	5,144.91	4,120.00	1,024.91	124.88%
Building Utilities/Service - Other	825.89	3,940.00	-3,114.11	20.96%
<b>Total Building Utilities/Service</b>	<u>14,823.44</u>	<u>22,360.00</u>	<u>-7,536.56</u>	<u>66.29%</u>
<b>Total DISTRICT ACTIVITIES</b>	<u>42,697.12</u>	<u>125,045.00</u>	<u>-82,347.88</u>	<u>34.15%</u>
Contingency	0.00	20,000.00	-20,000.00	0.0%
<b>Total Expense</b>	<u>4,411,904.46</u>	<u>5,025,338.00</u>	<u>-613,433.54</u>	<u>87.79%</u>
<b>Net Ordinary Income</b>	<u>1,389,105.68</u>	<u>964,871.00</u>	<u>424,234.68</u>	<u>143.97%</u>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
Depreciation Expense	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>1,389,105.68</u></u>	<u><u>964,871.00</u></u>	<u><u>424,234.68</u></u>	<u><u>143.97%</u></u>