

Kensington Fire Protection District  
Cash and Investment Balance Sheet  
As of June 30, 2024

Current Cash and Investments

<b>Cash Balance</b>		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	175,444.75	Balance as of 06/30/2024
General Fund	2,345,707.69	Balance as of 06/30/2024
Special Tax Fund	196,415.72	Balance as of 06/30/2024
Capital Fund	612,330.59	Balance as of 06/30/2024
<b>Total Cash Balance</b>	<b>3,330,098.75</b>	
<b>Investments</b>		
LAI Balance	4,044,098.55	Balance as of 06/30/2024
<b>Total Investments</b>	<b>4,044,098.55</b>	
<b>Total Current Cash and Investments</b>	<b>7,374,197.30</b>	

**Kensington Fire Protection District**  
**Balance Sheet Prev Year Comparison**  
**As of June 30, 2024**

09/12/24

Accrual Basis

	Jun 30, 24	Jun 30, 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	175,444.75	183,847.14	-8,402.39
<b>General Fund</b>			
FMV General	-77,941.00	-77,941.00	0.00
General Fund - Other	2,423,648.69	5,920,885.90	-3,497,237.21
<b>Total General Fund</b>	<b>2,345,707.69</b>	<b>5,842,944.90</b>	<b>-3,497,237.21</b>
<b>Special Tax Fund</b>			
FMV Special Tax	-2,639.00	-2,639.00	0.00
Special Tax Fund - Other	199,054.72	200,415.72	-1,361.00
<b>Total Special Tax Fund</b>	<b>196,415.72</b>	<b>197,776.72</b>	<b>-1,361.00</b>
<b>Capital Fund</b>			
FMV Capital	-15,375.00	-15,375.00	0.00
Capital Fund - Other	627,705.59	1,167,924.20	-540,218.61
<b>Total Capital Fund</b>	<b>612,330.59</b>	<b>1,152,549.20</b>	<b>-540,218.61</b>
<b>Total Checking/Savings</b>	<b>3,330,098.75</b>	<b>7,377,317.96</b>	<b>-4,047,219.21</b>
<b>Accounts Receivable</b>			
Accounts Receivable	479,377.17	479,377.17	0.00
Advance on Taxes	-125,264.54	0.00	-125,264.54
Advance on Supplemental Taxes	171,431.98	67,983.45	103,448.53
<b>Total Accounts Receivable</b>	<b>525,544.61</b>	<b>547,360.62</b>	<b>-21,816.01</b>
<b>Other Current Assets</b>			
Prepaid Exp.	6,110.33	6,906.07	-795.74
Prepaid CERBT - Retiree Trust	508,252.48	508,252.48	0.00
<b>Investments</b>			
FMV Adjustment	-41,029.27	-41,029.27	0.00
LAIF Balance	4,085,127.82	24,795.13	4,060,332.69
Fed Home Loan Bk - 9/27/23	0.00	3,500,000.00	-3,500,000.00
<b>Total Investments</b>	<b>4,044,098.55</b>	<b>3,483,765.86</b>	<b>560,332.69</b>
<b>Total Other Current Assets</b>	<b>4,558,461.36</b>	<b>3,998,924.41</b>	<b>559,536.95</b>
<b>Total Current Assets</b>	<b>8,414,104.72</b>	<b>11,923,602.99</b>	<b>-3,509,498.27</b>
<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	-911,477.25	0.00
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,342,172.17	-1,342,172.17	0.00
<b>Current Capital Outlay</b>			
PSB Renovation Soft Costs	1,467,763.68	906,121.28	561,642.40
PSB Renovation Hard Cost	6,040,103.18	1,263,720.63	4,776,382.55
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	29,842.00	13,800.00	16,042.00
Temp Facilities - Modular	77,240.40	32,205.36	45,035.04
Temp Facilities - Admin Sublet	58,525.20	26,824.05	31,701.15
Temp Facilities - Relocation	48,327.79	35,127.07	13,200.72
Fire Engine Type I	0.00	104.29	-104.29
Firefighters Qtrs/Equip	10,544.07	210.00	10,334.07
Public Safety Building PreConst	3,260.00	0.00	3,260.00
<b>Total Current Capital Outlay</b>	<b>8,605,846.80</b>	<b>3,139,891.87</b>	<b>5,465,954.93</b>
<b>Total Fixed Assets</b>	<b>10,568,525.07</b>	<b>5,077,514.14</b>	<b>5,491,010.93</b>

# Kensington Fire Protection District Balance Sheet Prev Year Comparison

09/12/24

Accrual Basis

As of June 30, 2024

	Jun 30, 24	Jun 30, 23	\$ Change
<b>Other Assets</b>			
Deferred Outflow of Res. - OPEB	133,200.00	133,200.00	0.00
<b>Total Other Assets</b>	133,200.00	133,200.00	0.00
<b>TOTAL ASSETS</b>	<b>19,115,829.79</b>	<b>17,134,317.13</b>	<b>1,981,512.66</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Due to Revolving Acct - Gen Fnd	126,121.57	835,217.28	-709,095.71
Due to Other - Issued by CCC	1,829,509.55	100,500.76	1,729,008.79
Accounts Payable	697.24	1,297.24	-600.00
<b>Total Accounts Payable</b>	1,956,328.36	937,015.28	1,019,313.08
<b>Other Current Liabilities</b>			
Interest Payable	29,304.00	29,304.00	0.00
PSB Renovation Loan	2,160,000.00	2,160,000.00	0.00
Wages & PR Taxes Payable	0.00	7,776.42	-7,776.42
<b>Total Other Current Liabilities</b>	2,189,304.00	2,197,080.42	-7,776.42
<b>Total Current Liabilities</b>	4,145,632.36	3,134,095.70	1,011,536.66
<b>Long Term Liabilities</b>			
El Cerrito Reconciliation Liab.	187,870.08	187,870.08	0.00
Postretirement Health Ben Liab	0.14	0.14	0.00
<b>Total Long Term Liabilities</b>	187,870.22	187,870.22	0.00
<b>Total Liabilities</b>	4,333,502.58	3,321,965.92	1,011,536.66
<b>Equity</b>			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,213,660.76	3,213,660.76	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	4,377,127.44	3,606,611.59	770,515.85
Net Income	969,976.00	770,515.85	199,460.15
<b>Total Equity</b>	14,782,327.21	13,812,351.21	969,976.00
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>19,115,829.79</b>	<b>17,134,317.13</b>	<b>1,981,512.66</b>

# Kensington Fire Protection District Profit & Loss Prev Year Comparison

09/12/24

Accrual Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Property Taxes	5,517,762.82	5,264,469.59	253,293.23
Special Taxes	200,826.80	200,436.70	390.10
Other Tax Income	326.99	24,422.92	-24,095.93
Lease Agreement	0.00	3,050.25	-3,050.25
Interest Income	60,332.75	40,336.29	19,996.46
CERBT Reimbursement	30,735.48	18,088.02	12,647.46
Miscellaneous Income	186.10	989.41	-803.31
<b>Total Income</b>	<b>5,810,170.94</b>	<b>5,551,793.18</b>	<b>258,377.76</b>
<b>Gross Profit</b>	<b>5,810,170.94</b>	<b>5,551,793.18</b>	<b>258,377.76</b>
<b>Expense</b>			
Interest Expense	0.00	175,272.00	-175,272.00
<b>Staff</b>			
Wages	205,523.19	153,783.13	51,740.06
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	16,822.85	14,272.54	2,550.31
Workers Compensation/Life Ins	3,034.73	1,760.33	1,274.40
Payroll Processing	2,695.34	2,435.74	259.60
<b>Total Staff</b>	<b>233,009.44</b>	<b>183,523.10</b>	<b>49,486.34</b>
<b>RETIREE MEDICAL BENEFITS</b>			
PERS Medical	42,384.64	15,762.95	26,621.69
Delta Dental	9,891.72	11,385.48	-1,493.76
Vision Care	2,778.66	3,424.86	-646.20
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>55,055.02</b>	<b>30,573.29</b>	<b>24,481.73</b>
<b>OUTSIDE PROFESSIONAL SERVICES</b>			
PSB Project Management	4,740.60	0.00	4,740.60
Fiscal Analysis Consultant	5,697.50	0.00	5,697.50
District Administration	6,232.23	0.00	6,232.23
Operational Consultant	29,655.00	5,437.50	24,217.50
Crime Insurance Policy	153.16	918.96	-765.80
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	106,449.49	105,199.92	1,249.57
Accounting	49,580.78	36,895.00	12,685.78
Actuarial Valuation	0.00	5,600.00	-5,600.00
Audit	0.00	17,500.00	-17,500.00
Bank Fee	0.00	25.00	-25.00
Contra Costa County Expenses	7,292.11	56,254.22	-48,962.11
El Cerrito Contract Fee	4,146,967.98	3,843,483.11	303,484.87
El Cerrito Reconciliation(s)	77,553.96	77,553.80	0.16
IT Services and Equipment	10,347.74	4,097.19	6,250.55
Fire Engineer Plan Review	240.00	2,445.32	-2,205.32
LAFCO Fees	0.00	2,078.15	-2,078.15
Legal Fees	13,046.94	15,822.54	-2,775.60
Recruitment	8,706.00	30,090.00	-21,384.00
Website Development/Maintenance	3,719.88	3,239.88	480.00
Wildland Vegetation Mgmt	8,000.00	6,500.00	1,500.00
<b>Total OUTSIDE PROFESSIONAL SERVI...</b>	<b>4,483,516.07</b>	<b>4,213,140.59</b>	<b>270,375.48</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>			
Replanting Grant	3,900.00	0.00	3,900.00
Public Education	11,534.14	14,093.67	-2,559.53
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	7,252.56	-3,282.06
Community Sandbags	2,373.35	3,940.05	-1,566.70
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>23,415.50</b>	<b>26,005.16</b>	<b>-2,589.66</b>
<b>DISTRICT ACTIVITIES</b>			
Professional Development	6,908.10	595.00	6,313.10

09/12/24

## Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change
<b>Office</b>			
Mtg Room Rentals	0.00	80.00	-80.00
Internet	5,076.93	3,769.08	1,307.85
Office Equipment	314.29	874.74	-560.45
Office Expense	6,602.59	5,246.60	1,355.99
Office Supplies	2,727.78	763.45	1,964.33
Telephone	1,010.72	8,841.11	-7,830.39
<b>Total Office</b>	15,732.31	19,574.98	-3,842.67
<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	5,100.00	-574.98
<b>Building Maintenance</b>			
Gardening service	0.00	140.00	-140.00
Janitorial Service	0.00	806.24	-806.24
Miscellaneous Maint.	2,804.06	10,392.70	-7,588.64
<b>Total Building Maintenance</b>	2,804.06	11,338.94	-8,534.88
<b>Building Utilities/Service</b>			
Refuse Collection	3,171.48	2,169.76	1,001.72
Gas and Electric	5,692.39	14,993.51	-9,301.12
Water/Sewer	5,396.52	2,902.98	2,493.54
Building Utilities/Service - Other	902.88	0.00	902.88
<b>Total Building Utilities/Service</b>	15,163.27	20,066.25	-4,902.98
<b>Total DISTRICT ACTIVITIES</b>	45,198.91	92,100.05	-46,901.14
<b>Total Expense</b>	4,840,194.94	4,720,614.19	119,580.75
<b>Net Ordinary Income</b>	969,976.00	831,178.99	138,797.01
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Unrealized Gain/Loss	0.00	-91,675.27	91,675.27
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	113,009.80	-113,009.80
<b>Other Expense</b>			
Depreciation Expense	0.00	173,672.94	-173,672.94
<b>Total Other Expense</b>	0.00	173,672.94	-173,672.94
<b>Net Other Income</b>	0.00	-60,663.14	60,663.14
<b>Net Income</b>	<b>969,976.00</b>	<b>770,515.85</b>	<b>199,460.15</b>

**Kensington Fire Protection District**  
**Profit & Loss Budget vs. Actual**  
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	5,517,762.82	5,475,049.00	42,713.82	100.78%
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		0.00	0.0%
Interest Income	60,332.75	216,110.00	-155,777.25	27.92%
CERBT Reimbursement	30,735.48	63,500.00	-32,764.52	48.4%
Miscellaneous Income	186.10	2,000.00	-1,813.90	9.31%
<b>Total Income</b>	<u>5,810,170.94</u>	<u>5,982,659.00</u>	<u>-172,488.06</u>	<u>97.12%</u>
<b>Gross Profit</b>	5,810,170.94	5,982,659.00	-172,488.06	97.12%
<b>Expense</b>				
<b>Staff</b>				
Wages	200,133.52	200,000.00	133.52	100.07%
Vacation Wages	4,890.00	5,022.00	-132.00	97.37%
Medical/dental ins compensation	5,433.00	5,427.00	6.00	100.11%
Payroll Taxes	16,822.85	16,900.00	-77.15	99.54%
Workers Compensation/Life Ins	3,034.73	3,100.00	-65.27	97.9%
Payroll Processing	2,695.34	2,830.00	-134.66	95.24%
<b>Total Staff</b>	<u>233,009.44</u>	<u>233,279.00</u>	<u>-269.56</u>	<u>99.88%</u>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	42,384.64	50,500.00	-8,115.36	83.93%
Delta Dental	9,891.72	10,000.00	-108.28	98.92%
Vision Care	2,778.66	3,000.00	-221.34	92.62%
CalPERS Settlement	0.00	0.00	0.00	0.0%
<b>Total RETIREE MEDICAL BENEFITS</b>	<u>55,055.02</u>	<u>63,500.00</u>	<u>-8,444.98</u>	<u>86.7%</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Fiscal Analysis Consultant	5,247.50	5,247.50	0.00	100.0%
Operational Consultant	30,105.00	30,200.00	-95.00	99.69%
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	106,449.49	108,356.00	-1,906.51	98.24%
Accounting	49,580.78	50,000.00	-419.22	99.16%
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	7,292.11	39,520.00	-32,227.89	18.45%
EI Cerrito Contract Fee	4,146,967.98	4,146,968.00	-0.02	100.0%
EI Cerrito Reconciliation(s)	77,553.96	77,554.00	-0.04	100.0%
IT Services and Equipment	10,347.74	10,348.00	-0.26	100.0%
Fire Abatement Contract	0.00	0.00	0.00	0.0%
Fire Engineer Plan Review	240.00	1,000.00	-760.00	24.0%
Grant Writer/Coordinator	0.00	0.00	0.00	0.0%
Risk Management Insurance	153.16	21,697.00	-21,543.84	0.71%
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%
Legal Fees	13,046.94	15,000.00	-1,953.06	86.98%
PSB Consultant	0.00	0.00	0.00	0.0%
Recruitment	8,706.00	9,000.00	-294.00	96.73%
Temporary Services	6,232.23	6,300.00	-67.77	98.92%
Water System Improvements	0.00	0.00	0.00	0.0%

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

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Website Development/Maintenance	3,719.88	3,720.00	-0.12	100.0%
Wildland Vegetation Mgmt	8,000.00	8,000.00	0.00	100.0%
OUTSIDE PROFESSIONAL SERVICES - Other	0.00	0.00	0.00	0.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>4,478,775.47</b>	<b>4,564,480.50</b>	<b>-85,705.03</b>	<b>98.12%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
KPPCSD Grant	0.00	0.00	0.00	0.0%
Public Education	11,534.14	12,000.00	-465.86	96.12%
EP Coord Expense Account	0.00	0.00	0.00	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	3,900.00	25,000.00	-21,100.00	15.6%
Community Sandbags	2,373.35	3,500.00	-1,126.65	67.81%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
Community Center Contribution	0.00	0.00	0.00	0.0%
COMMUNITY SERVICE ACTIVITIES - Other	0.00	500.00	-500.00	0.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>23,415.50</b>	<b>55,620.00</b>	<b>-32,204.50</b>	<b>42.1%</b>
<b>DISTRICT ACTIVITIES</b>				
Professional Development	6,908.10	7,000.00	-91.90	98.69%
<b>Office</b>				
Internet	5,076.93	5,100.00	-23.07	99.55%
Office Equipment	314.29	2,500.00	-2,185.71	12.57%
Office Expense	6,602.59	7,000.00	-397.41	94.32%
Office Supplies	2,727.78	2,900.00	-172.22	94.06%
Telephone	1,010.72	1,000.00	10.72	101.07%
Office- Other	0.00	100.00	-100.00	0.0%
Office - Other	0.00	0.00	0.00	0.0%
<b>Total Office</b>	<b>15,732.31</b>	<b>18,600.00</b>	<b>-2,867.69</b>	<b>84.58%</b>
Election	0.00	0.00	0.00	0.0%
Firefighter's Apparel & PPE	0.00	0.00	0.00	0.0%
Firefighters' Expenses	0.00	0.00	0.00	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%
Gardening service	0.00	0.00	0.00	0.0%
Building alarm	0.00	0.00	0.00	0.0%
Medical Waste Disposal	0.00	0.00	0.00	0.0%
Janitorial Service	0.00	0.00	0.00	0.0%
Miscellaneous Maint.	2,804.06	3,500.00	-695.94	80.12%
<b>Total Building Maintenance</b>	<b>2,804.06</b>	<b>3,500.00</b>	<b>-695.94</b>	<b>80.12%</b>
<b>Building Utilities/Service</b>				
Refuse Collection	3,171.48	3,200.00	-28.52	99.11%
Gas and Electric	5,692.39	6,300.00	-607.61	90.36%
Water/Sewer	5,396.52	6,600.00	-1,203.48	81.77%
Building Utilities/Service - Other	902.88	2,000.00	-1,097.12	45.14%
<b>Total Building Utilities/Service</b>	<b>15,163.27</b>	<b>18,100.00</b>	<b>-2,936.73</b>	<b>83.78%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>45,198.91</b>	<b>59,200.00</b>	<b>-14,001.09</b>	<b>76.35%</b>
Contingency	0.00	10,000.00	-10,000.00	0.0%

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

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Total Expense</b>	4,835,454.34	4,986,079.50	-150,625.16	96.98%
<b>Net Ordinary Income</b>	974,716.60	996,579.50	-21,862.90	97.81%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
Depreciation Expense	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	0.00	0.00	0.00	0.0%
<b>Net Other Income</b>	0.00	0.00	0.00	0.0%
<b>Net Income</b>	<u>974,716.60</u>	<u>996,579.50</u>	<u>-21,862.90</u>	<u>97.81%</u>



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

**Current Cash and Investments**

**Cash Balance**

		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	165,388.14	Balance as of 07/31/2024
General Fund	1,878,250.90	Balance as of 07/31/2024
Special Tax Fund	199,054.72	Balance as of 07/31/2024
Capital Fund	(14,435.38)	Balance as of 07/31/2024
<b>Total Cash Balance</b>	<b>2,228,458.38</b>	

**Investments**

LAIF Balance	4,090,210.31	Balance as of 07/31/2024
<b>Total Investments</b>	<b>4,090,210.31</b>	

<b>Total Current Cash and Investments</b>	<b>6,318,668.69</b>	
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**Kensington Fire Protection District**  
**Balance Sheet Prev Year Comparison**  
**As of July 31, 2024**

09/12/24

Accrual Basis

	Jul 31, 24	Jul 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	165,388.14	192,650.71	-27,262.57
<b>General Fund</b>			
FMV General	-77,941.00	-77,941.00	0.00
General Fund - Other	1,956,191.90	5,493,926.34	-3,537,734.44
<b>Total General Fund</b>	<b>1,878,250.90</b>	<b>5,415,985.34</b>	<b>-3,537,734.44</b>
<b>Special Tax Fund</b>			
FMV Special Tax	-2,639.00	-2,639.00	0.00
Special Tax Fund - Other	199,054.72	200,415.72	-1,361.00
<b>Total Special Tax Fund</b>	<b>196,415.72</b>	<b>197,776.72</b>	<b>-1,361.00</b>
<b>Capital Fund</b>			
FMV Capital	-15,375.00	-15,375.00	0.00
Capital Fund - Other	939.62	1,052,258.45	-1,051,318.83
<b>Total Capital Fund</b>	<b>-14,435.38</b>	<b>1,036,883.45</b>	<b>-1,051,318.83</b>
<b>Total Checking/Savings</b>	<b>2,225,819.38</b>	<b>6,843,496.22</b>	<b>-4,617,676.84</b>
<b>Accounts Receivable</b>			
Accounts Receivable	479,377.17	479,377.17	0.00
Advance on Taxes	5,083,995.08	4,931,280.96	152,714.12
Advance on Supplemental Taxes	171,431.98	67,983.45	103,448.53
<b>Total Accounts Receivable</b>	<b>5,734,804.23</b>	<b>5,478,641.58</b>	<b>256,162.65</b>
<b>Other Current Assets</b>			
Prepaid Exp.	6,110.33	5,432.26	678.07
Prepaid CERBT - Retiree Trust	508,252.48	508,252.48	0.00
<b>Investments</b>			
FMV Adjustment	-41,029.27	-41,029.27	0.00
LAIF Balance	4,131,239.58	24,989.81	4,106,249.77
Fed Home Loan Bk - 9/27/23	0.00	3,500,000.00	-3,500,000.00
<b>Total Investments</b>	<b>4,090,210.31</b>	<b>3,483,960.54</b>	<b>606,249.77</b>
<b>Total Other Current Assets</b>	<b>4,604,573.12</b>	<b>3,997,645.28</b>	<b>606,927.84</b>
<b>Total Current Assets</b>	<b>12,565,196.73</b>	<b>16,319,783.08</b>	<b>-3,754,586.35</b>
<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	-911,477.25	0.00
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,342,172.17	-1,342,172.17	0.00
<b>Current Capital Outlay</b>			
PSB Renovation Legal	194.40	0.00	194.40
PSB Renovation Soft Costs	1,493,283.16	951,361.09	541,922.07
PSB Renovation Hard Cost	6,206,121.54	1,566,180.05	4,639,941.49
Temp Facility - Soft Costs	261,739.37	261,739.37	0.00
Temp Facilities - Hard Costs	608,501.11	600,096.82	8,404.29
Temp Facilities - Lot Rental	29,842.00	15,100.00	14,742.00
Temp Facilities - Modular	80,993.32	35,958.28	45,035.04
Temp Facilities - Admin Sublet	58,525.20	29,262.60	29,262.60
Temp Facilities - Relocation	48,327.79	35,999.58	12,328.21
Firefighters Qtrs/Equip	18,801.42	0.00	18,801.42
Public Safety Building PreConst	3,260.00	0.00	3,260.00
<b>Total Current Capital Outlay</b>	<b>8,809,589.31</b>	<b>3,495,697.79</b>	<b>5,313,891.52</b>
<b>Total Fixed Assets</b>	<b>10,772,267.58</b>	<b>5,433,320.06</b>	<b>5,338,947.52</b>

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

09/12/24

Accrual Basis

	Jul 31, 24	Jul 31, 23	\$ Change
<b>Other Assets</b>			
Deferred Outflow of Res. - OPEB	133,200.00	133,200.00	0.00
<b>Total Other Assets</b>	133,200.00	133,200.00	0.00
<b>TOTAL ASSETS</b>	<b>23,470,664.31</b>	<b>21,886,303.14</b>	<b>1,584,361.17</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Due to Revolving Acct - Gen Fnd	89,047.76	1,055,715.75	-966,667.99
Due to Other - Issued by CCC	1,667,514.90	98,957.20	1,568,557.70
Due To Other Funds	-298,109.06	0.00	-298,109.06
Accounts Payable	697.24	1,297.24	-600.00
<b>Total Accounts Payable</b>	1,459,150.84	1,155,970.19	303,180.65
<b>Other Current Liabilities</b>			
Interest Payable	29,304.00	29,304.00	0.00
PSB Renovation Loan	2,160,000.00	2,160,000.00	0.00
<b>Total Other Current Liabilities</b>	2,189,304.00	2,189,304.00	0.00
<b>Total Current Liabilities</b>	3,648,454.84	3,345,274.19	303,180.65
<b>Long Term Liabilities</b>			
El Cerrito Reconciliation Liab.	187,870.08	187,870.08	0.00
Postretirement Health Ben Liab	0.14	0.14	0.00
<b>Total Long Term Liabilities</b>	187,870.22	187,870.22	0.00
<b>Total Liabilities</b>	3,836,325.06	3,533,144.41	303,180.65
<b>Equity</b>			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,213,660.76	3,213,660.76	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	5,347,103.44	4,377,127.44	969,976.00
Net Income	4,852,012.04	4,540,807.52	311,204.52
<b>Total Equity</b>	19,634,339.25	18,353,158.73	1,281,180.52
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>23,470,664.31</b>	<b>21,886,303.14</b>	<b>1,584,361.17</b>

# Kensington Fire Protection District Profit & Loss Prev Year Comparison

09/12/24

Accrual Basis

July 2024

	Jul 24	Jul 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Property Taxes	5,209,259.62	4,931,281.77	277,977.85
Other Tax Income	172.03	0.00	172.03
Interest Income	46,111.76	194.68	45,917.08
<b>Total Income</b>	<u>5,255,543.41</u>	<u>4,931,476.45</u>	<u>324,066.96</u>
<b>Gross Profit</b>	5,255,543.41	4,931,476.45	324,066.96
<b>Expense</b>			
<b>Staff</b>			
Wages	0.00	8,982.08	-8,982.08
Payroll Taxes	0.00	-1,405.08	1,405.08
Payroll Processing	0.00	197.22	-197.22
<b>Total Staff</b>	0.00	7,774.22	-7,774.22
<b>RETIREE MEDICAL BENEFITS</b>			
PERS Medical	3,660.99	4,365.33	-704.34
Delta Dental	0.00	948.79	-948.79
Vision Care	516.96	323.10	193.86
<b>Total RETIREE MEDICAL BENEFITS</b>	4,177.95	5,637.22	-1,459.27
<b>OUTSIDE PROFESSIONAL SERVICES</b>			
District Administration	2,128.76	0.00	2,128.76
Operational Consultant	15,630.00	0.00	15,630.00
Crime Insurance Policy	0.00	76.58	-76.58
Nixle Fee	0.00	3,182.70	-3,182.70
Emergency Prep Coordinator	8,723.20	8,957.94	-234.74
Accounting	0.00	3,000.00	-3,000.00
Actuarial Valuation	3,000.00	0.00	3,000.00
Contra Costa County Expenses	40.01	322.00	-281.99
El Cerrito Contract Fee	360,054.75	345,580.72	14,474.03
El Cerrito Reconciliation(s)	-3,572.11	6,462.83	-10,034.94
IT Services and Equipment	4,725.00	1,125.00	3,600.00
Legal Fees	2,043.36	0.00	2,043.36
Recruitment	0.00	3,750.00	-3,750.00
Website Development/Maintenance	298.00	298.00	0.00
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	393,070.97	372,755.77	20,315.20
<b>COMMUNITY SERVICE ACTIVITIES</b>			
Public Education	992.20	1,165.85	-173.65
Community Shredder	0.00	323.50	-323.50
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	992.20	1,489.35	-497.15
<b>DISTRICT ACTIVITIES</b>			
<b>Office</b>			
Internet	0.00	201.60	-201.60
Office Equipment	0.00	314.29	-314.29
Office Expense	987.65	538.79	448.86
Office Supplies	487.26	0.00	487.26
Telephone	82.26	110.40	-28.14
<b>Total Office</b>	1,557.17	1,165.08	392.09
<b>Memberships</b>	0.00	734.17	-734.17
<b>Building Maintenance</b>			
Miscellaneous Maint.	168.00	157.00	11.00
<b>Total Building Maintenance</b>	168.00	157.00	11.00
<b>Building Utilities/Service</b>			
Refuse Collection	541.64	515.52	26.12
Gas and Electric	2,946.45	370.61	2,575.84
Building Utilities/Service - Other	76.99	69.99	7.00
<b>Total Building Utilities/Service</b>	3,565.08	956.12	2,608.96
<b>Total DISTRICT ACTIVITIES</b>	5,290.25	3,012.37	2,277.88
<b>Total Expense</b>	<u>403,531.37</u>	<u>390,668.93</u>	<u>12,862.44</u>
<b>Net Ordinary Income</b>	4,852,012.04	4,540,807.52	311,204.52
<b>Net Income</b>	<u><u>4,852,012.04</u></u>	<u><u>4,540,807.52</u></u>	<u><u>311,204.52</u></u>

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

	Jul 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	5,209,259.62	5,694,051.00	-484,791.38	91.49%
Special Taxes	0.00	201,000.00	-201,000.00	0.0%
Other Tax Income	172.03	25,000.00	-24,827.97	0.69%
Interest Income	46,111.76	232,136.00	-186,024.24	19.86%
CERBT Reimbursement	0.00	61,000.00	-61,000.00	0.0%
Salary Reimbursement Agreement	0.00	0.00	0.00	0.0%
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
<b>Total Income</b>	<u>5,255,543.41</u>	<u>6,215,187.00</u>	<u>-959,643.59</u>	<u>84.56%</u>
<b>Gross Profit</b>	5,255,543.41	6,215,187.00	-959,643.59	84.56%
<b>Expense</b>				
<b>Staff</b>				
Wages	0.00	166,400.00	-166,400.00	0.0%
Vacation Wages	0.00	5,000.00	-5,000.00	0.0%
Medical/dental ins compensation	0.00	6,000.00	-6,000.00	0.0%
Payroll Taxes	0.00	12,730.00	-12,730.00	0.0%
Workers Compensation/Life Ins	0.00	3,224.00	-3,224.00	0.0%
Payroll Processing	0.00	2,943.00	-2,943.00	0.0%
<b>Total Staff</b>	<u>0.00</u>	<u>196,297.00</u>	<u>-196,297.00</u>	<u>0.0%</u>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	3,660.99	48,000.00	-44,339.01	7.63%
Delta Dental	0.00	10,000.00	-10,000.00	0.0%
Vision Care	516.96	3,000.00	-2,483.04	17.23%
<b>Total RETIREE MEDICAL BENEFITS</b>	<u>4,177.95</u>	<u>61,000.00</u>	<u>-56,822.05</u>	<u>6.85%</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Fiscal Analysis Consultant	0.00	15,000.00	-15,000.00	0.0%
Operational Consultant	15,630.00	52,800.00	-37,170.00	29.6%
Nixle Fee	0.00	3,296.00	-3,296.00	0.0%
Long Term Financial Planner	0.00	2,500.00	-2,500.00	0.0%
Emergency Prep Coordinator	8,723.20	110,935.00	-102,211.80	7.86%
Accounting	0.00	50,000.00	-50,000.00	0.0%
Actuarial Valuation	3,000.00	3,000.00	0.00	100.0%
Audit	0.00	20,500.00	-20,500.00	0.0%
Bank Fee	0.00	50.00	-50.00	0.0%
Contra Costa County Expenses	40.01	41,101.00	-41,060.99	0.1%
El Cerrito Contract Fee	360,054.75	4,320,657.00	-3,960,602.25	8.33%
El Cerrito Reconciliation(s)	-3,572.11	-42,866.00	39,293.89	8.33%
IT Services and Equipment	4,725.00	2,000.00	2,725.00	236.25%
Fire Abatement Contract	0.00	5,513.00	-5,513.00	0.0%
Fire Engineer Plan Review	0.00	3,000.00	-3,000.00	0.0%
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	0.0%
Risk Management Insurance	0.00	23,866.00	-23,866.00	0.0%
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%

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

	Jul 24	Budget	\$ Over Budget	% of Budget
Legal Fees	2,043.36	12,000.00	-9,956.64	17.03%
Temporary Services	2,128.76	5,000.00	-2,871.24	42.58%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	298.00	3,600.00	-3,302.00	8.28%
Wildland Vegetation Mgmt	0.00	8,063.00	-8,063.00	0.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>393,070.97</b>	<b>4,667,115.00</b>	<b>-4,274,044.03</b>	<b>8.42%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	992.20	15,000.00	-14,007.80	6.62%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	4,244.00	-4,244.00	0.0%
Open Houses	0.00	2,000.00	-2,000.00	0.0%
Community Shredder	0.00	5,500.00	-5,500.00	0.0%
Firesafe Planting Grants	0.00	10,000.00	-10,000.00	0.0%
Community Sandbags	0.00	3,500.00	-3,500.00	0.0%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
Community Center Contribution	0.00	500.00	-500.00	0.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>992.20</b>	<b>43,744.00</b>	<b>-42,751.80</b>	<b>2.27%</b>
<b>DISTRICT ACTIVITIES</b>				
Professional Development	0.00	5,000.00	-5,000.00	0.0%
<b>Office</b>				
Internet	0.00	4,120.00	-4,120.00	0.0%
Office Equipment	0.00	500.00	-500.00	0.0%
Office Expense	987.65	4,000.00	-3,012.35	24.69%
Office Supplies	487.26	1,236.00	-748.74	39.42%
Telephone	82.26	1,030.00	-947.74	7.99%
Office- Other	0.00	530.00	-530.00	0.0%
<b>Total Office</b>	<b>1,557.17</b>	<b>11,416.00</b>	<b>-9,858.83</b>	<b>13.64%</b>
Election	0.00	5,858.00	-5,858.00	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	0.00	2,500.00	-2,500.00	0.0%
Memberships	0.00	9,500.00	-9,500.00	0.0%
<b>Building Maintenance</b>				
Gardening service	0.00	2,400.00	-2,400.00	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	2,400.00	-2,400.00	0.0%
Miscellaneous Maint.	168.00	5,000.00	-4,832.00	3.36%
<b>Total Building Maintenance</b>	<b>168.00</b>	<b>13,500.00</b>	<b>-13,332.00</b>	<b>1.24%</b>
<b>Building Utilities/Service</b>				
Refuse Collection	541.64	3,090.00	-2,548.36	17.53%
Gas and Electric	2,946.45	12,000.00	-9,053.55	24.55%
Water/Sewer	0.00	5,000.00	-5,000.00	0.0%
Building Utilities/Service - Other	76.99	1,000.00	-923.01	7.7%

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

	<u>Jul 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Building Utilities/Service	3,565.08	21,090.00	-17,524.92	16.9%
<b>Total DISTRICT ACTIVITIES</b>	<u>5,290.25</u>	<u>75,364.00</u>	<u>-70,073.75</u>	<u>7.02%</u>
Contingency	0.00	20,000.00	-20,000.00	0.0%
<b>Total Expense</b>	<u>403,531.37</u>	<u>5,063,520.00</u>	<u>-4,659,988.63</u>	<u>7.97%</u>
Net Ordinary Income	4,852,012.04	1,151,667.00	3,700,345.04	421.3%
<b>Net Income</b>	<u><b>4,852,012.04</b></u>	<u><b>1,151,667.00</b></u>	<u><b>3,700,345.04</b></u>	<u><b>421.3%</b></u>

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

**Current Cash and Investments**

<b>Cash Balance</b>		<b>Comments</b>
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	197,404.06	Balance as of 08/31/2024
General Fund	939,440.10	Balance as of 08/31/2024
Special Tax Fund	196,415.72	Balance as of 08/31/2024
Capital Fund	219,632.00	Balance as of 08/31/2024
<b>Total Cash Balance</b>	<b>1,553,091.88</b>	
<b>Investments</b>		
LAIF Balance	4,590,210.31	Balance as of 08/31/2024
<b>Total Investments</b>	<b>4,590,210.31</b>	
<b>Total Current Cash and Investments</b>	<b>6,143,302.19</b>	



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

09/12/24

Accrual Basis

	Aug 31, 24	Aug 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	197,404.06	145,139.95	52,264.11
<b>General Fund</b>			
FMV General	-77,941.00	-77,941.00	0.00
General Fund - Other	1,017,381.10	5,097,584.12	-4,080,203.02
<b>Total General Fund</b>	939,440.10	5,019,643.12	-4,080,203.02
<b>Special Tax Fund</b>			
FMV Special Tax	-2,639.00	-2,639.00	0.00
Special Tax Fund - Other	199,054.72	200,415.72	-1,361.00
<b>Total Special Tax Fund</b>	196,415.72	197,776.72	-1,361.00
<b>Capital Fund</b>			
FMV Capital	-15,375.00	-15,375.00	0.00
Capital Fund - Other	235,007.00	669,678.28	-434,671.28
<b>Total Capital Fund</b>	219,632.00	654,303.28	-434,671.28
<b>Total Checking/Savings</b>	1,553,091.88	6,017,063.07	-4,463,971.19
<b>Accounts Receivable</b>			
Accounts Receivable	479,377.17	479,377.17	0.00
Advance on Taxes	5,083,995.08	4,931,280.96	152,714.12
Advance on Supplemental Taxes	171,431.98	67,983.45	103,448.53
<b>Total Accounts Receivable</b>	5,734,804.23	5,478,641.58	256,162.65
<b>Other Current Assets</b>			
Prepaid Exp.	6,110.33	4,621.51	1,488.82
Prepaid CERBT - Retiree Trust	508,252.48	508,252.48	0.00
<b>Investments</b>			
FMV Adjustment	-41,029.27	-41,029.27	0.00
LAIF Balance	4,631,239.58	24,989.81	4,606,249.77
Fed Home Loan Bk - 9/27/23	0.00	3,500,000.00	-3,500,000.00
<b>Total Investments</b>	4,590,210.31	3,483,960.54	1,106,249.77
<b>Total Other Current Assets</b>	5,104,573.12	3,996,834.53	1,107,738.59
<b>Total Current Assets</b>	12,392,469.23	15,492,539.18	-3,100,069.95
<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	-911,477.25	0.00
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,342,172.17	-1,342,172.17	0.00
<b>Current Capital Outlay</b>			
PSB Renovation Legal	194.40	0.00	194.40
PSB Renovation Soft Costs	1,508,588.16	1,006,766.97	501,821.19
PSB Renovation Hard Cost	6,206,121.54	1,760,787.61	4,445,333.93
Temp Facility - Soft Costs	261,739.37	261,739.37	0.00
Temp Facilities - Hard Costs	608,501.11	600,096.82	8,404.29
Temp Facilities - Lot Rental	29,842.00	16,400.00	13,442.00
Temp Facilities - Modular	84,746.24	39,711.20	45,035.04
Temp Facilities - Admin Sublet	58,525.20	31,701.15	26,824.05
Temp Facilities - Relocation	48,327.79	36,872.09	11,455.70
Firefighters Qtrs/Equip	18,801.42	0.00	18,801.42
Public Safety Building PreConst	3,260.00	0.00	3,260.00
<b>Total Current Capital Outlay</b>	8,828,647.23	3,754,075.21	5,074,572.02
<b>Total Fixed Assets</b>	10,791,325.50	5,691,697.48	5,099,628.02

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

09/12/24

Accrual Basis

	Aug 31, 24	Aug 31, 23	\$ Change
<b>Other Assets</b>			
Deferred Outflow of Res. - OPEB	133,200.00	133,200.00	0.00
<b>Total Other Assets</b>	133,200.00	133,200.00	0.00
<b>TOTAL ASSETS</b>	<b>23,316,994.73</b>	<b>21,317,436.66</b>	<b>1,999,558.07</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Due to Revolving Acct - Gen Fnd	11,759.83	901,357.19	-889,597.36
Due to Other - Issued by CCC	1,466,935.79	81,327.01	1,385,608.78
Due To Other Funds	-316,406.06	0.00	-316,406.06
Accounts Payable	697.24	1,297.24	-600.00
<b>Total Accounts Payable</b>	1,162,986.80	983,981.44	179,005.36
<b>Other Current Liabilities</b>			
Interest Payable	29,304.00	29,304.00	0.00
PSB Renovation Loan	2,609,951.44	2,160,000.00	449,951.44
<b>Total Other Current Liabilities</b>	2,639,255.44	2,189,304.00	449,951.44
<b>Total Current Liabilities</b>	3,802,242.24	3,173,285.44	628,956.80
<b>Long Term Liabilities</b>			
El Cerrito Reconciliation Liab.	187,870.08	187,870.08	0.00
Postretirement Health Ben Liab	0.14	0.14	0.00
<b>Total Long Term Liabilities</b>	187,870.22	187,870.22	0.00
<b>Total Liabilities</b>	3,990,112.46	3,361,155.66	628,956.80
<b>Equity</b>			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,213,660.76	3,213,660.76	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	5,347,103.44	4,377,127.44	969,976.00
Net Income	4,544,555.06	4,143,929.79	400,625.27
<b>Total Equity</b>	19,326,882.27	17,956,281.00	1,370,601.27
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>23,316,994.73</b>	<b>21,317,436.66</b>	<b>1,999,558.07</b>

09/12/24

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

Accrual Basis

	Jul - Aug 24	Jul - Aug 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Property Taxes	5,209,259.62	4,931,281.77	277,977.85
Other Tax Income	172.03	0.00	172.03
Interest Income	46,111.76	194.68	45,917.08
CERBT Reimbursement	59,443.89	0.00	59,443.89
<b>Total Income</b>	<b>5,314,987.30</b>	<b>4,931,476.45</b>	<b>383,510.85</b>
<b>Gross Profit</b>	<b>5,314,987.30</b>	<b>4,931,476.45</b>	<b>383,510.85</b>
<b>Expense</b>			
<b>Staff</b>			
Wages	0.00	24,711.26	-24,711.26
Payroll Taxes	0.00	-201.79	201.79
Payroll Processing	75.00	436.28	-361.28
<b>Total Staff</b>	<b>75.00</b>	<b>24,945.75</b>	<b>-24,870.75</b>
<b>RETIREE MEDICAL BENEFITS</b>			
PERS Medical	7,319.06	7,887.94	-568.88
Delta Dental	1,648.62	1,897.58	-248.96
Vision Care	516.96	646.20	-129.24
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>9,484.64</b>	<b>10,431.72</b>	<b>-947.08</b>
<b>OUTSIDE PROFESSIONAL SERVICES</b>			
District Administration	2,548.91	0.00	2,548.91
Operational Consultant	15,630.00	0.00	15,630.00
Crime Insurance Policy	0.00	153.16	-153.16
Nixle Fee	0.00	3,182.70	-3,182.70
Emergency Prep Coordinator	8,723.20	17,932.29	-9,209.09
Accounting	0.00	6,000.00	-6,000.00
Actuarial Valuation	3,000.00	0.00	3,000.00
Contra Costa County Expenses	40.01	322.00	-281.99
El Cerrito Contract Fee	720,109.50	691,161.38	28,948.12
El Cerrito Reconciliation(s)	-7,144.27	12,925.66	-20,069.93
IT Services and Equipment	4,725.00	2,725.00	2,000.00
Legal Fees	2,043.36	134.46	1,908.90
Recruitment	0.00	8,706.00	-8,706.00
Website Development/Maintenance	298.00	596.00	-298.00
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>749,973.71</b>	<b>743,838.65</b>	<b>6,135.06</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>			
Public Education	992.20	1,167.17	-174.97
Community Shredder	0.00	647.00	-647.00
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>992.20</b>	<b>1,814.17</b>	<b>-821.97</b>
<b>DISTRICT ACTIVITIES</b>			
Professional Development	0.00	1,066.96	-1,066.96
<b>Office</b>			
Internet	400.06	403.50	-3.44
Office Equipment	60.60	314.29	-253.69
Office Expense	1,473.89	1,077.58	396.31
Office Supplies	945.65	0.00	945.65
Telephone	249.52	191.71	57.81
<b>Total Office</b>	<b>3,129.72</b>	<b>1,987.08</b>	<b>1,142.64</b>
Memberships	0.00	1,468.34	-1,468.34
<b>Building Maintenance</b>			
Miscellaneous Maint.	336.00	314.00	22.00
<b>Total Building Maintenance</b>	<b>336.00</b>	<b>314.00</b>	<b>22.00</b>

09/12/24

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

Accrual Basis

	<u>Jul - Aug 24</u>	<u>Jul - Aug 23</u>	<u>\$ Change</u>
<b>Building Utilities/Service</b>			
Refuse Collection	541.64	515.52	26.12
Gas and Electric	5,467.06	766.51	4,700.55
Water/Sewer	278.29	257.98	20.31
Building Utilities/Service - Other	153.98	139.98	14.00
<b>Total Building Utilities/Service</b>	<u>6,440.97</u>	<u>1,679.99</u>	<u>4,760.98</u>
<b>Total DISTRICT ACTIVITIES</b>	<u>9,906.69</u>	<u>6,516.37</u>	<u>3,390.32</u>
<b>Total Expense</b>	<u>770,432.24</u>	<u>787,546.66</u>	<u>-17,114.42</u>
<b>Net Ordinary Income</b>	<u>4,544,555.06</u>	<u>4,143,929.79</u>	<u>400,625.27</u>
<b>Net Income</b>	<u><u>4,544,555.06</u></u>	<u><u>4,143,929.79</u></u>	<u><u>400,625.27</u></u>

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

	<u>Jul - Aug 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	5,209,259.62	5,694,051.00	-484,791.38	91.49%
Special Taxes	0.00	201,000.00	-201,000.00	0.0%
Other Tax Income	172.03	25,000.00	-24,827.97	0.69%
Interest Income	46,111.76	232,136.00	-186,024.24	19.86%
CERBT Reimbursement	59,443.89	61,000.00	-1,556.11	97.45%
Salary Reimbursement Agreement	0.00	0.00	0.00	0.0%
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
<b>Total Income</b>	<u>5,314,987.30</u>	<u>6,215,187.00</u>	<u>-900,199.70</u>	<u>85.52%</u>
<b>Gross Profit</b>	5,314,987.30	6,215,187.00	-900,199.70	85.52%
<b>Expense</b>				
<b>Staff</b>				
Wages	0.00	166,400.00	-166,400.00	0.0%
Vacation Wages	0.00	5,000.00	-5,000.00	0.0%
Medical/dental ins compensation	0.00	6,000.00	-6,000.00	0.0%
Payroll Taxes	0.00	12,730.00	-12,730.00	0.0%
Workers Compensation/Life Ins	0.00	3,224.00	-3,224.00	0.0%
Payroll Processing	75.00	2,943.00	-2,868.00	2.55%
<b>Total Staff</b>	<u>75.00</u>	<u>196,297.00</u>	<u>-196,222.00</u>	<u>0.04%</u>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	7,319.06	48,000.00	-40,680.94	15.25%
Delta Dental	1,648.62	10,000.00	-8,351.38	16.49%
Vision Care	516.96	3,000.00	-2,483.04	17.23%
<b>Total RETIREE MEDICAL BENEFITS</b>	<u>9,484.64</u>	<u>61,000.00</u>	<u>-51,515.36</u>	<u>15.55%</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Fiscal Analysis Consultant	0.00	15,000.00	-15,000.00	0.0%
Operational Consultant	15,630.00	52,800.00	-37,170.00	29.6%
Nixle Fee	0.00	3,296.00	-3,296.00	0.0%
Long Term Financial Planner	0.00	2,500.00	-2,500.00	0.0%
Emergency Prep Coordinator	8,723.20	110,935.00	-102,211.80	7.86%
Accounting	0.00	50,000.00	-50,000.00	0.0%
Actuarial Valuation	3,000.00	3,000.00	0.00	100.0%
Audit	0.00	20,500.00	-20,500.00	0.0%
Bank Fee	0.00	50.00	-50.00	0.0%
Contra Costa County Expenses	40.01	41,101.00	-41,060.99	0.1%
El Cerrito Contract Fee	720,109.50	4,320,657.00	-3,600,547.50	16.67%
El Cerrito Reconciliation(s)	-7,144.27	-42,866.00	35,721.73	16.67%
IT Services and Equipment	4,725.00	8,000.00	-3,275.00	59.06%
Fire Abatement Contract	0.00	5,513.00	-5,513.00	0.0%
Fire Engineer Plan Review	0.00	3,000.00	-3,000.00	0.0%
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	0.0%
Risk Management Insurance	0.00	23,866.00	-23,866.00	0.0%
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%

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

	Jul - Aug 24	Budget	\$ Over Budget	% of Budget
Legal Fees	2,043.36	12,000.00	-9,956.64	17.03%
Temporary Services	2,548.91	5,000.00	-2,451.09	50.98%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	298.00	3,600.00	-3,302.00	8.28%
Wildland Vegetation Mgmt	0.00	8,063.00	-8,063.00	0.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>749,973.71</b>	<b>4,673,115.00</b>	<b>-3,923,141.29</b>	<b>16.05%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	992.20	15,000.00	-14,007.80	6.62%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	4,244.00	-4,244.00	0.0%
Open Houses	0.00	2,000.00	-2,000.00	0.0%
Community Shredder	0.00	5,500.00	-5,500.00	0.0%
Firesafe Planting Grants	0.00	10,000.00	-10,000.00	0.0%
Community Sandbags	0.00	3,500.00	-3,500.00	0.0%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
Community Center Contribution	0.00	500.00	-500.00	0.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>992.20</b>	<b>43,744.00</b>	<b>-42,751.80</b>	<b>2.27%</b>
<b>DISTRICT ACTIVITIES</b>				
Professional Development	0.00	5,000.00	-5,000.00	0.0%
<b>Office</b>				
Internet	400.06	4,120.00	-3,719.94	9.71%
Office Equipment	60.60	500.00	-439.40	12.12%
Office Expense	1,473.89	4,000.00	-2,526.11	36.85%
Office Supplies	945.65	1,236.00	-290.35	76.51%
Telephone	249.52	1,030.00	-780.48	24.23%
Office- Other	0.00	530.00	-530.00	0.0%
<b>Total Office</b>	<b>3,129.72</b>	<b>11,416.00</b>	<b>-8,286.28</b>	<b>27.42%</b>
Election	0.00	5,858.00	-5,858.00	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	0.00	2,500.00	-2,500.00	0.0%
Memberships	0.00	9,500.00	-9,500.00	0.0%
<b>Building Maintenance</b>				
Gardening service	0.00	2,400.00	-2,400.00	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	2,400.00	-2,400.00	0.0%
Miscellaneous Maint.	336.00	5,000.00	-4,664.00	6.72%
<b>Total Building Maintenance</b>	<b>336.00</b>	<b>13,500.00</b>	<b>-13,164.00</b>	<b>2.49%</b>
<b>Building Utilities/Service</b>				
Refuse Collection	541.64	3,090.00	-2,548.36	17.53%
Gas and Electric	5,467.06	12,000.00	-6,532.94	45.56%
Water/Sewer	278.29	5,000.00	-4,721.71	5.57%
Building Utilities/Service - Other	153.98	1,000.00	-846.02	15.4%

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

	<u>Jul - Aug 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Building Utilities/Service	6,440.97	21,090.00	-14,649.03	30.54%
<b>Total DISTRICT ACTIVITIES</b>	<b>9,906.69</b>	<b>75,364.00</b>	<b>-65,457.31</b>	<b>13.15%</b>
Contingency	0.00	20,000.00	-20,000.00	0.0%
<b>Total Expense</b>	<b>770,432.24</b>	<b>5,069,520.00</b>	<b>-4,299,087.76</b>	<b>15.2%</b>
<b>Net Ordinary Income</b>	<b>4,544,555.06</b>	<b>1,145,667.00</b>	<b>3,398,888.06</b>	<b>396.67%</b>
<b>Net Income</b>	<b><u>4,544,555.06</u></b>	<b><u>1,145,667.00</u></b>	<b><u>3,398,888.06</u></b>	<b><u>396.67%</u></b>