

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of November 30, 2023**

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	208,985.78	Balance as of 11/30/2023
General Fund	3,550,563.49	Balance as of 11/30/2023, Pending Reconciliations
Special Tax Fund	(1,772.10)	Balance as of 11/30/2023, Pending Reconciliations
Capital Fund	1,326,977.98	Balance as of 11/30/2023, Pending Reconciliations
Total Cash Balance	5,084,955.15	
Investments		
LAIF Balance	2,527,668.29	Balance as of 11/30/2023, Pending Reconciliations
Total Investments	2,527,668.29	
Total Current Cash and Investments	7,612,623.44	

Kensington Fire Protection District

Balance Sheet

As of November 30, 2023

12/15/23

Accrual Basis

	Nov 30, 23	Nov 30, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	231,116.62	194,829.85	36,286.77
General Fund	3,550,563.49	212,568.46	3,337,995.03
Special Tax Fund	-1,772.10	0.02	-1,772.12
Capital Fund	1,326,977.98	583,105.13	743,872.85
Total Checking/Savings	5,107,085.99	990,703.46	4,116,382.53
Accounts Receivable			
Accounts Receivable	4,805.80	4,805.80	0.00
Advance on Taxes	5,132,107.76	4,697,224.77	434,882.99
Advance on Supplemental Taxes	86,955.06	95,090.40	-8,135.34
Total Accounts Receivable	5,223,868.62	4,797,120.97	426,747.65
Other Current Assets			
Prepaid Services - EC	0.00	0.07	-0.07
Prepaid Exp.	2,419.00	3,586.33	-1,167.33
Prepaid CERBT - Retiree Trust	745,105.48	745,105.48	0.00
Investments			
LAIF Balance	2,527,668.29	0.00	2,527,668.29
US TBills - 4/20/23	0.00	3,000,000.00	-3,000,000.00
Fed Home Loan Bk - 9/27/23	0.00	3,500,000.00	-3,500,000.00
Fire Protect. Contract Reserves	0.00	14,586.30	-14,586.30
Total Investments	2,527,668.29	6,514,586.30	-3,986,918.01
Total Other Current Assets	3,275,192.77	7,263,278.18	-3,988,085.41
Total Current Assets	13,606,147.38	13,051,102.61	555,044.77
Fixed Assets			
Land	5,800.00	5,800.00	0.00
Equipment	1,793,890.43	1,793,890.43	0.00
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
Current Capital Outlay			
PSB Renovation Soft Costs	1,148,203.22	653,771.83	494,431.39
PSB Renovation Hard Cost	3,415,642.81	214,343.75	3,201,299.06
Temp Facility - Soft Costs	261,739.37	135,795.62	125,943.75
Temp Facilities - Hard Costs	600,096.82	504,233.31	95,863.51
Temp Facilities - Lot Rental	19,132.60	4,700.00	14,432.60
Temp Facilities - Modular	50,969.96	5,934.92	45,035.04
Temp Facilities - Admin Sublet	36,578.25	9,754.20	26,824.05
Temp Facilities - Relocation	39,489.62	13,411.81	26,077.81
Fire Engine Type I	0.00	104.40	-104.40
Firefighters Qtrs/Equip	0.00	210.00	-210.00
Total Current Capital Outlay	5,571,852.65	1,542,259.84	4,029,592.81
Total Fixed Assets	7,509,474.92	3,653,555.05	3,855,919.87
TOTAL ASSETS	21,115,622.30	16,704,657.66	4,410,964.64
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	1,747,223.86	16,041.75	1,731,182.11
Due to Other - Issued by CCC	52,005.05	69,666.27	-17,661.22
Accounts Payable	1,605.34	1,605.34	0.00
Total Accounts Payable	1,800,834.25	87,313.36	1,713,520.89

Kensington Fire Protection District

Balance Sheet

As of November 30, 2023

12/15/23

Accrual Basis

	Nov 30, 23	Nov 30, 22	\$ Change
Other Current Liabilities			
PSB Renovation Loan	1,539,460.63	0.00	1,539,460.63
Deferred Inflow of Resources	141,245.00	141,245.00	0.00
Total Other Current Liabilities	1,680,705.63	141,245.00	1,539,460.63
Total Current Liabilities	3,481,539.88	228,558.36	3,252,981.52
Long Term Liabilities			
EI Cerrito Reconciliation Liab.	233,481.39	233,481.39	0.00
Postretirement Health Ben Liab	0.14	0.14	0.00
Total Long Term Liabilities	233,481.53	233,481.53	0.00
Total Liabilities	3,715,021.41	462,039.89	3,252,981.52
Equity			
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	4,590,578.62	3,636,792.13	953,786.49
Net Income	3,374,761.26	3,170,564.63	204,196.63
Total Equity	17,400,600.89	16,242,617.77	1,157,983.12
TOTAL LIABILITIES & EQUITY	21,115,622.30	16,704,657.66	4,410,964.64

Kensington Fire Protection District

Profit & Loss

July through November 2023

12/15/23

Accrual Basis

	Jul - Nov 23	Jul - Nov 22	\$ Change
Ordinary Income/Expense			
Income			
Property Taxes	5,112,994.73	4,637,166.22	475,828.51
Special Taxes	200,826.80	200,436.70	390.10
Other Tax Income	326.99	0.00	326.99
Lease Agreement	0.00	3,050.25	-3,050.25
Interest Income	2,873.16	33,260.17	-30,387.01
CERBT Reimbursement	30,735.48	18,088.02	12,647.46
Miscellaneous Income	0.00	163.18	-163.18
Total Income	5,347,757.16	4,892,164.54	455,592.62
Expense			
Staff			
Wages	77,654.53	55,574.64	22,079.89
Vacation Wages	0.00	2,700.00	-2,700.00
Medical/dental ins compensation	0.00	4,000.00	-4,000.00
Payroll Taxes	3,925.47	4,524.16	-598.69
Workers Compensation/Life Ins	3,034.73	1,760.33	1,274.40
Payroll Processing	1,093.46	944.24	149.22
Total Staff	85,708.19	69,503.37	16,204.82
RETIREE MEDICAL BENEFITS			
PERS Medical	19,719.85	23,180.51	-3,460.66
Delta Dental	4,121.55	4,743.95	-622.40
Vision Care	969.30	1,292.40	-323.10
Total RETIREE MEDICAL BENEFITS	24,810.70	29,216.86	-4,406.16
OUTSIDE PROFESSIONAL SERVICES			
Crime Insurance Policy	153.16	382.90	-229.74
Nixle Fee	3,182.70	0.00	3,182.70
Long Term Financial Planner	750.00	3,162.50	-2,412.50
Emergency Prep Coordinator	44,831.14	43,833.30	997.84
Accounting	9,000.00	15,000.00	-6,000.00
Contra Costa County Expenses	6,918.61	23,773.09	-16,854.48
El Cerrito Contract Fee	1,727,903.36	1,601,451.29	126,452.07
El Cerrito Reconciliation(s)	32,314.15	51,318.79	-19,004.64
IT Services and Equipment	2,225.00	1,250.00	975.00
Fire Engineer Plan Review	0.00	640.00	-640.00
LAFCO Fees	0.00	865.89	-865.89
Legal Fees	2,581.20	9,815.04	-7,233.84
Recruitment	8,706.00	0.00	8,706.00
Website Development/Maintenance	894.00	1,300.00	-406.00
Wildland Vegetation Mgmt	0.00	2,500.00	-2,500.00
Total OUTSIDE PROFESSIONAL SERVICES	1,839,459.32	1,755,292.80	84,166.52
COMMUNITY SERVICE ACTIVITIES			
Public Education	2,507.33	7,227.93	-4,720.60
Open Houses	0.00	718.88	-718.88
Community Shredder	2,470.50	4,137.33	-1,666.83
Community Sandbags	0.00	713.38	-713.38
Total COMMUNITY SERVICE ACTIVITIES	4,977.83	12,797.52	-7,819.69
DISTRICT ACTIVITIES			
Professional Development	1,309.10	595.00	714.10
Office			
Mtg Room Rentals	0.00	80.00	-80.00
Internet	1,614.00	949.40	664.60
Office Equipment	0.00	899.23	-899.23
Office Expense	2,325.14	1,639.02	686.12
Office Supplies	435.84	0.00	435.84
Telephone	436.91	6,711.15	-6,274.24
Total Office	4,811.89	10,278.80	-5,466.91

Kensington Fire Protection District

Profit & Loss

July through November 2023

12/15/23

Accrual Basis

	Jul - Nov 23	Jul - Nov 22	\$ Change
Firefighter's Apparel & PPE	0.00	1,264.02	-1,264.02
Firefighters' Expenses	0.00	28,581.68	-28,581.68
Memberships	3,790.85	695.00	3,095.85
Building Maintenance			
Janitorial Service	0.00	806.24	-806.24
Miscellaneous Maint.	1,190.06	9,364.70	-8,174.64
Total Building Maintenance	1,190.06	10,170.94	-8,980.88
Building Utilities/Service			
Refuse Collection	1,546.56	623.20	923.36
Gas and Electric	2,045.48	5,793.47	-3,747.99
Water/Sewer	2,981.97	1,472.32	1,509.65
Building Utilities/Service - Other	363.95	0.00	363.95
Total Building Utilities/Service	6,937.96	7,888.99	-951.03
Total DISTRICT ACTIVITIES	18,039.86	59,474.43	-41,434.57
Total Expense	1,972,995.90	1,926,284.98	46,710.92
Net Ordinary Income	3,374,761.26	2,965,879.56	408,881.70
Other Income/Expense			
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
Total Other Income	0.00	204,685.07	-204,685.07
Net Other Income	0.00	204,685.07	-204,685.07
Net Income	3,374,761.26	3,170,564.63	204,196.63

Kensington Fire Protection District Profit & Loss Budget vs. Actual July through November 2023

	<u>Jul - Nov 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	5,112,994.73	5,316,717.00	-203,722.27	96.17%
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	2,873.16	200,979.00	-198,105.84	1.43%
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%
Total Income	5,347,757.16	5,816,746.00	-468,988.84	91.94%
Expense				
Staff				
Wages	77,654.53	163,191.00	-85,536.47	47.59%
Vacation Wages	0.00	6,816.00	-6,816.00	0.0%
Medical/dental ins compensation	0.00	9,333.00	-9,333.00	0.0%
Payroll Taxes	3,925.47	13,820.00	-9,894.53	28.4%
Workers Compensation/Life Ins	3,034.73	3,500.00	-465.27	86.71%
Payroll Processing	1,093.46	2,545.00	-1,451.54	42.97%
Total Staff	85,708.19	199,205.00	-113,496.81	43.03%
RETIREE MEDICAL BENEFITS				
PERS Medical	19,719.85	52,000.00	-32,280.15	37.92%
Delta Dental	4,121.55	12,000.00	-7,878.45	34.35%
Vision Care	969.30	4,000.00	-3,030.70	24.23%
CalPERS Settlement	0.00	0.00	0.00	0.0%
Total RETIREE MEDICAL BENEFITS	24,810.70	68,000.00	-43,189.30	36.49%
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	0.00	5,000.00	-5,000.00	0.0%
Crime Insurance Policy	153.16			
Nixle Fee	3,182.70	4,120.00	-937.30	77.25%
Long Term Financial Planner	750.00	2,500.00	-1,750.00	30.0%
Emergency Prep Coordinator	44,831.14	108,356.00	-63,524.86	41.37%
Accounting	9,000.00	37,080.00	-28,080.00	24.27%
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	6,918.61	39,520.00	-32,601.39	17.51%
EI Cerrito Contract Fee	1,727,903.36	4,146,968.00	-2,419,064.64	41.67%
EI Cerrito Reconciliation(s)	32,314.15	77,554.00	-45,239.85	41.67%
IT Services and Equipment	2,225.00	2,500.00	-275.00	89.0%
Fire Abatement Contract	0.00	5,250.00	-5,250.00	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	21,697.00	-21,697.00	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 November 2023

	<u>Jul - Nov 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Legal Fees	2,581.20	20,600.00	-18,018.80	12.53%
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	894.00	3,120.00	-2,226.00	28.65%
Wildland Vegetation Mgmt	0.00	7,828.00	-7,828.00	0.0%
OUTSIDE PROFESSIONAL SERVICES - Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total OUTSIDE PROFESSIONAL SERVICES	1,839,459.32	4,549,968.00	-2,710,508.68	40.43%
COMMUNITY SERVICE ACTIVITIES				
Replanting Grant	0.00	25,000.00	-25,000.00	0.0%
Public Education	2,507.33	20,000.00	-17,492.67	12.54%
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	0.00	4,120.00	-4,120.00	0.0%
Open Houses	0.00	2,000.00	-2,000.00	0.0%
Community Shredder	2,470.50	5,500.00	-3,029.50	44.92%
Community Sandbags	0.00	2,000.00	-2,000.00	0.0%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
COMMUNITY SERVICE ACTIVITIES - Other	<u>0.00</u>	<u>500.00</u>	<u>-500.00</u>	<u>0.0%</u>
Total COMMUNITY SERVICE ACTIVITIES	4,977.83	63,120.00	-58,142.17	7.89%
DISTRICT ACTIVITIES				
Professional Development	1,309.10	5,000.00	-3,690.90	26.18%
Office				
Internet	1,614.00			
Office Equipment	0.00	5,000.00	-5,000.00	0.0%
Office Expense	2,325.14	58,000.00	-55,674.86	4.01%
Office Supplies	435.84	1,030.00	-594.16	42.32%
Telephone	436.91	8,240.00	-7,803.09	5.3%
Office- Other	0.00	515.00	-515.00	0.0%
Office - Other	0.00	0.00	0.00	0.0%
Total Office	<u>4,811.89</u>	<u>72,785.00</u>	<u>-67,973.11</u>	<u>6.61%</u>
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	0.00	2,500.00	-2,500.00	0.0%
Memberships	3,790.85	9,500.00	-5,709.15	39.9%
Building Maintenance				
Needs Assess/Feasibility Study	0.00	0.00	0.00	0.0%
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.	1,190.06	2,000.00	-809.94	59.5%
Total Building Maintenance	<u>1,190.06</u>	<u>6,400.00</u>	<u>-5,209.94</u>	<u>18.6%</u>

Kensington Fire Protection District Profit & Loss Budget vs. Actual July through November 2023

	<u>Jul - Nov 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Building Utilities/Service				
Refuse Collection	1,546.56			
Gas and Electric	2,045.48	14,300.00	-12,254.52	14.3%
Water/Sewer	2,981.97	4,120.00	-1,138.03	72.38%
Building Utilities/Service - Other	363.95	3,940.00	-3,576.05	9.24%
Total Building Utilities/Service	<u>6,937.96</u>	<u>22,360.00</u>	<u>-15,422.04</u>	<u>31.03%</u>
Total DISTRICT ACTIVITIES	18,039.86	125,045.00	-107,005.14	14.43%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	<u>1,972,995.90</u>	<u>5,025,338.00</u>	<u>-3,052,342.10</u>	<u>39.26%</u>
Net Ordinary Income	3,374,761.26	791,408.00	2,583,353.26	426.43%
Other Income/Expense				
Other Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	<u><u>3,374,761.26</u></u>	<u><u>791,408.00</u></u>	<u><u>2,583,353.26</u></u>	<u><u>426.43%</u></u>