

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

**Current Cash and Investments**

<b>Cash Balance</b>		<u>Comments</u>
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	119,565.48	Balance as of 09/30/2024
General Fund	588,918.66	Balance as of 09/30/2024
Special Tax Fund	196,415.72	Balance as of 09/30/2024
Capital Fund	122,363.00	Balance as of 09/30/2024
<b>Total Cash Balance</b>	<u><b>1,027,462.86</b></u>	
<b>Investments</b>		
LAIF Balance	4,590,210.31	Balance as of 09/30/2024
<b>Total Investments</b>	<u><b>4,590,210.31</b></u>	
<b>Total Current Cash and Investments</b>	<u><u><b>5,617,673.17</b></u></u>	

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

10/11/24

Accrual Basis

	Sep 30, 24	Sep 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	119,565.48	168,715.28	-49,149.80
General Fund	666,859.66	4,315,051.43	-3,648,191.77
Special Tax Fund	199,054.72	415.72	198,639.00
Capital Fund	137,738.00	1,906,679.49	-1,768,941.49
<b>Total Checking/Savings</b>	<b>1,123,417.86</b>	<b>6,391,061.92</b>	<b>-5,267,644.06</b>
<b>Accounts Receivable</b>			
Accounts Receivable	65,688.73	479,377.17	-413,688.44
Advance on Taxes	5,284,821.88	5,132,107.76	152,714.12
Advance on Supplemental Taxes	191,945.65	86,955.06	104,990.59
<b>Total Accounts Receivable</b>	<b>5,542,456.26</b>	<b>5,698,439.99</b>	<b>-155,983.73</b>
<b>Other Current Assets</b>			
Prepaid Exp.	6,110.33	3,887.34	2,222.99
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	2,524,989.81	2,106,249.77
<b>Total Investments</b>	<b>4,590,210.31</b>	<b>2,483,960.54</b>	<b>2,106,249.77</b>
<b>Total Other Current Assets</b>	<b>5,104,573.12</b>	<b>2,996,100.36</b>	<b>2,108,472.76</b>
<b>Total Current Assets</b>	<b>11,770,447.24</b>	<b>15,085,602.27</b>	<b>-3,315,155.03</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	-949,628.73	-911,477.25	-38,151.48
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,410,173.12	-1,342,172.17	-68,000.95
<b>Current Capital Outlay</b>			
PSB Renovation Legal	194.40	0.00	194.40
PSB Renovation Soft Costs	1,522,921.16	1,055,581.43	467,339.73
PSB Renovation Hard Cost	6,212,246.54	2,083,897.81	4,128,348.73
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	17,744.20	12,097.80
Temp Facilities - Modular	88,732.75	43,464.12	45,268.63
Temp Facilities - Admin Sublet	63,402.30	34,139.70	29,262.60
Temp Facilities - Relocation	52,561.00	37,744.60	14,816.40
Firefighters Qtrs/Equip	151,247.20	0.00	151,247.20
Public Safety Building PreConst	3,260.00	0.00	3,260.00
<b>Total Current Capital Outlay</b>	<b>8,994,647.83</b>	<b>4,134,408.05</b>	<b>4,860,239.78</b>
<b>Total Fixed Assets</b>	<b>10,851,173.67</b>	<b>6,072,030.32</b>	<b>4,779,143.35</b>
<b>Other Assets</b>			
Deferred Outflow of Res. - OPEB	133,200.00	133,200.00	0.00
<b>Total Other Assets</b>	<b>133,200.00</b>	<b>133,200.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>22,754,820.91</b>	<b>21,290,832.59</b>	<b>1,463,988.32</b>

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

10/11/24

Accrual Basis

	Sep 30, 24	Sep 30, 23	\$ Change
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Due to Revolving Acct - Gen Fnd	11,461.83	945,414.11	-933,952.28
Due to Other - Issued by CCC	1,510,157.87	97,749.84	1,412,408.03
Due To Other Funds	-316,406.06	0.00	-316,406.06
Accounts Payable	697.24	1,454.24	-757.00
<b>Total Accounts Payable</b>	1,205,910.88	1,044,618.19	161,292.69
<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>	3,395,214.88	3,233,922.19	161,292.69
<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>	3,583,085.10	3,421,792.41	161,292.69
<b>Equity</b>			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,258,969.76	3,258,969.76	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	5,291,597.01	4,377,127.44	914,469.57
Net Income	4,399,606.03	4,011,379.97	388,226.06
<b>Total Equity</b>	19,171,735.81	17,869,040.18	1,302,695.63
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>22,754,820.91</b>	<b>21,290,832.59</b>	<b>1,463,988.32</b>

10/11/24

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

Accrual Basis

	Jul - Sep 24	Jul - Sep 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Property Taxes	5,598,312.18	4,950,253.38	648,058.80
Special Taxes	0.00	200,826.80	-200,826.80
Other Tax Income	172.03	332.96	-160.93
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>5,704,039.86</b>	<b>5,151,607.82</b>	<b>552,432.04</b>
<b>Gross Profit</b>	<b>5,704,039.86</b>	<b>5,151,607.82</b>	<b>552,432.04</b>
<b>Expense</b>			
Debt Service - Principal	98,729.00	0.00	98,729.00
<b>Staff</b>			
Wages	15,919.54	40,323.35	-24,403.81
Medical/dental ins compensation	0.00	0.00	0.00
Payroll Taxes	1,210.12	992.53	217.59
Workers Compensation/Life Ins	945.61	3,034.73	-2,089.12
Payroll Processing	363.66	645.34	-281.68
<b>Total Staff</b>	<b>18,438.93</b>	<b>44,995.95</b>	<b>-26,557.02</b>
<b>RETIREE MEDICAL BENEFITS</b>			
PERS Medical	10,977.13	11,831.91	-854.78
Delta Dental	1,648.62	2,846.37	-1,197.75
Vision Care	775.44	710.82	64.62
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>13,401.19</b>	<b>15,389.10</b>	<b>-1,987.91</b>
<b>OUTSIDE PROFESSIONAL SERVICES</b>			
PSB Project Management	12,418.26	0.00	12,418.26
Fiscal Analysis Consultant	3,201.25	0.00	3,201.25
District Administration	2,548.91	0.00	2,548.91
Operational Consultant	27,570.00	0.00	27,570.00
Crime Insurance Policy	0.00	153.16	-153.16
Nixle Fee	0.00	3,182.70	-3,182.70
Long Term Financial Planner	0.00	750.00	-750.00
Emergency Prep Coordinator	16,859.57	26,904.89	-10,045.32
Accounting	0.00	9,000.00	-9,000.00
Actuarial Valuation	3,000.00	0.00	3,000.00
Contra Costa County Expenses	40.01	4,562.79	-4,522.78
EI Cerrito Contract Fee	1,080,164.55	1,036,742.04	43,422.51
EI Cerrito Reconciliation(s)	-10,716.43	19,388.49	-30,104.92
IT Services and Equipment	5,625.00	2,975.00	2,650.00
Fire Engineer Plan Review	0.00	240.00	-240.00
LAFCO Fees	2,343.55	0.00	2,343.55
Legal Fees	10,501.92	179.28	10,322.64
Recruitment	175.00	8,706.00	-8,531.00
Website Development/Maintenance	596.00	894.00	-298.00
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>1,154,327.59</b>	<b>1,113,678.35</b>	<b>40,649.24</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>			
Public Education	992.20	2,507.33	-1,515.13
Community Shredder	0.00	970.50	-970.50
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>992.20</b>	<b>3,477.83</b>	<b>-2,485.63</b>
<b>DISTRICT ACTIVITIES</b>			
Professional Development	0.00	1,309.10	-1,309.10
<b>Office</b>			
Internet	800.12	1,210.50	-410.38
Office Equipment	60.60	314.29	-253.69
Office Expense	1,948.78	2,005.17	-56.39
Office Supplies	1,300.72	0.00	1,300.72
Telephone	416.78	273.29	143.49
<b>Total Office</b>	<b>4,527.00</b>	<b>3,803.25</b>	<b>723.75</b>
Firefighters' Expenses	4,500.00	0.00	4,500.00
Memberships	0.00	2,202.51	-2,202.51
<b>Building Maintenance</b>			
Miscellaneous Maint.	504.00	1,347.06	-843.06
<b>Total Building Maintenance</b>	<b>504.00</b>	<b>1,347.06</b>	<b>-843.06</b>

10/11/24

Accrual Basis

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

	Jul - Sep 24	Jul - Sep 23	\$ Change
<b>Building Utilities/Service</b>			
Refuse Collection	541.64	1,031.04	-489.40
Gas and Electric	7,963.02	1,154.12	6,808.90
Water/Sewer	278.29	2,275.57	-1,997.28
Building Utilities/Service - Other	230.97	209.97	21.00
<b>Total Building Utilities/Service</b>	9,013.92	4,670.70	4,343.22
<b>Total DISTRICT ACTIVITIES</b>	18,544.92	13,332.62	5,212.30
<b>Total Expense</b>	1,304,433.83	1,190,873.85	113,559.98
<b>Net Ordinary Income</b>	4,399,606.03	3,960,733.97	438,872.06
<b>Other Income/Expense</b>			
Other Income			
Unrealized Gain/Loss	0.00	50,646.00	-50,646.00
<b>Total Other Income</b>	0.00	50,646.00	-50,646.00
<b>Net Other Income</b>	0.00	50,646.00	-50,646.00
<b>Net Income</b>	<b>4,399,606.03</b>	<b>4,011,379.97</b>	<b>388,226.06</b>

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

	<u>Jul - Sep 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	5,598,312.18	5,712,474.00	-114,161.82	98.0%
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>5,704,039.86</u>	<u>6,233,610.00</u>	<u>-529,570.14</u>	<u>91.51%</u>
<b>Gross Profit</b>	5,704,039.86	6,233,610.00	-529,570.14	91.51%
<b>Expense</b>				
Debt Service - Principal	98,729.00			
<b>Staff</b>				
Wages	15,919.54	153,288.00	-137,368.46	10.39%
Vacation Wages	0.00	5,000.00	-5,000.00	0.0%
Medical/dental ins compensation	0.00	10,323.00	-10,323.00	0.0%
Payroll Taxes	1,210.12	12,109.00	-10,898.88	9.99%
Workers Compensation/Life Ins	945.61	3,156.00	-2,210.39	29.96%
Payroll Processing	363.66	2,803.00	-2,439.34	12.97%
<b>Total Staff</b>	<u>18,438.93</u>	<u>186,679.00</u>	<u>-168,240.07</u>	<u>9.88%</u>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	10,977.13	48,000.00	-37,022.87	22.87%
Delta Dental	1,648.62	10,000.00	-8,351.38	16.49%
Vision Care	775.44	3,000.00	-2,224.56	25.85%
<b>Total RETIREE MEDICAL BENEFITS</b>	<u>13,401.19</u>	<u>61,000.00</u>	<u>-47,598.81</u>	<u>21.97%</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Fiscal Analysis Consultant	3,201.25	19,752.00	-16,550.75	16.21%
Operational Consultant	27,570.00	71,130.00	-43,560.00	38.76%
Nixle Fee	0.00	3,277.00	-3,277.00	0.0%
Long Term Financial Planner	0.00	2,500.00	-2,500.00	0.0%
Emergency Prep Coordinator	16,859.57	110,935.00	-94,075.43	15.2%
Accounting	0.00	50,000.00	-50,000.00	0.0%
Actuarial Valuation	3,000.00	5,600.00	-2,600.00	53.57%
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	1,080,164.55	4,320,657.00	-3,240,492.45	25.0%
El Cerrito Reconciliation(s)	-10,716.43	-42,866.00	32,149.57	25.0%
IT Services and Equipment	5,625.00	8,000.00	-2,375.00	70.31%
Fire Abatement Contract	0.00	5,513.00	-5,513.00	0.0%

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

	<u>Jul - Sep 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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	2,343.55	2,100.00	243.55	111.6%
Legal Fees	10,501.92	12,000.00	-1,498.08	87.52%
Recruitment	175.00			
Temporary Services	2,548.91	5,000.00	-2,451.09	50.98%
Website Development/Maintenance	596.00	3,600.00	-3,004.00	16.56%
Wildland Vegetation Mgmt	0.00	4,120.00	-4,120.00	0.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<u>1,141,909.33</u>	<u>4,684,835.00</u>	<u>-3,542,925.67</u>	<u>24.38%</u>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	992.20	15,000.00	-14,007.80	6.62%
CERT Emerg Kits/Sheds/Prepared	0.00	2,474.00	-2,474.00	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>	<u>992.20</u>	<u>39,474.00</u>	<u>-38,481.80</u>	<u>2.51%</u>
<b>DISTRICT ACTIVITIES</b>				
Professional Development	0.00	5,000.00	-5,000.00	0.0%
<b>Office</b>				
Internet	800.12	4,500.00	-3,699.88	17.78%
Office Equipment	60.60	500.00	-439.40	12.12%
Office Expense	1,948.78	4,000.00	-2,051.22	48.72%
Office Supplies	1,300.72	2,000.00	-699.28	65.04%
Telephone	416.78	1,100.00	-683.22	37.89%
Office- Other	0.00	68.00	-68.00	0.0%
<b>Total Office</b>	<u>4,527.00</u>	<u>12,168.00</u>	<u>-7,641.00</u>	<u>37.2%</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	4,500.00	5,000.00	-500.00	90.0%
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.	504.00	5,000.00	-4,496.00	10.08%

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

	<u>Jul - Sep 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Total Building Maintenance</b>	504.00	13,500.00	-12,996.00	3.73%
<b>Building Utilities/Service</b>				
<b>Refuse Collection</b>	541.64	3,266.00	-2,724.36	16.58%
<b>Gas and Electric</b>	7,963.02	12,000.00	-4,036.98	66.36%
<b>Water/Sewer</b>	278.29	5,000.00	-4,721.71	5.57%
<b>Building Utilities/Service - Other</b>	230.97	1,000.00	-769.03	23.1%
<b>Total Building Utilities/Service</b>	<u>9,013.92</u>	<u>21,266.00</u>	<u>-12,252.08</u>	<u>42.39%</u>
<b>Total DISTRICT ACTIVITIES</b>	18,544.92	70,434.00	-51,889.08	26.33%
<b>Contingency</b>	0.00	20,000.00	-20,000.00	0.0%
<b>Total Expense</b>	<u>1,292,015.57</u>	<u>5,062,422.00</u>	<u>-3,770,406.43</u>	<u>25.52%</u>
<b>Net Ordinary Income</b>	<u>4,412,024.29</u>	<u>1,171,188.00</u>	<u>3,240,836.29</u>	<u>376.71%</u>
<b>Net Income</b>	<u><b>4,412,024.29</b></u>	<u><b>1,171,188.00</b></u>	<u><b>3,240,836.29</b></u>	<u><b>376.71%</b></u>