

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

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	188,109.10	Balance as of 01/31/2024
General Fund	5,462,300.77	Balance as of 01/31/2024, Pending Reconciliations
Special Tax Fund	113,597.92	Balance as of 01/31/2024, Pending Reconciliations
Capital Fund	755,002.80	Balance as of 01/31/2024, Pending Reconciliations
Total Cash Balance	6,519,210.59	
Investments		
LAIF Balance	2,553,087.70	Balance as of 01/31/2024, Pending Reconciliations
Total Investments	2,553,087.70	
Total Current Cash and Investments	9,072,298.29	

Kensington Fire Protection District

Balance Sheet

As of January 31, 2024

02/14/24

Accrual Basis

	Jan 31, 24	Jan 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	188,109.10	169,925.59	18,183.51
General Fund	5,462,300.77	2,092,831.67	3,369,469.10
Special Tax Fund	113,597.92	116,340.87	-2,742.95
Capital Fund	755,002.80	337,814.31	417,188.49
Total Checking/Savings	6,519,210.59	2,717,112.44	3,802,098.15
Accounts Receivable			
Accounts Receivable	4,805.80	4,805.80	0.00
Advance on Taxes	2,547,413.97	2,403,130.73	144,283.24
Advance on Supplemental Taxes	86,955.06	95,090.40	-8,135.34
Total Accounts Receivable	2,639,174.83	2,503,026.93	136,147.90
Other Current Assets			
Prepaid Services - EC	0.00	0.07	-0.07
Prepaid Exp.	6,110.33	3,086.81	3,023.52
Prepaid CERBT - Retiree Trust	745,105.48	745,105.48	0.00
Investments			
LAIF Balance	2,553,087.70	18,366.98	2,534,720.72
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
Total Investments	2,553,087.70	6,518,366.98	-3,965,279.28
Total Other Current Assets	3,304,303.51	7,266,559.34	-3,962,255.83
Total Current Assets	12,462,688.93	12,486,698.71	-24,009.78
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	1,156,345.45	676,927.90	479,417.55
PSB Renovation Hard Cost	3,415,642.81	460,110.95	2,955,531.86
Temp Facility - Soft Costs	261,739.37	171,650.62	90,088.75
Temp Facilities - Hard Costs	600,096.82	565,039.20	35,057.62
Temp Facilities - Lot Rental	23,121.00	7,300.00	15,821.00
Temp Facilities - Modular	54,722.88	13,440.76	41,282.12
Temp Facilities - Admin Sublet	41,455.35	14,631.30	26,824.05
Temp Facilities - Relocation	39,489.62	17,294.33	22,195.29
Fire Engine Type I	0.00	104.40	-104.40
Firefighters Qtrs/Equip	0.00	210.00	-210.00
Total Current Capital Outlay	5,592,613.30	1,926,709.46	3,665,903.84
Total Fixed Assets	7,530,235.57	4,038,004.67	3,492,230.90
TOTAL ASSETS	19,992,924.50	16,524,703.38	3,468,221.12
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	1,162,289.13	32,823.03	1,129,466.10
Due to Other - Issued by CCC	11,384.86	186,906.02	-175,521.16
Accounts Payable	-7,965.55	2,274.82	-10,240.37
Total Accounts Payable	1,165,708.44	222,003.87	943,704.57

Kensington Fire Protection District
Balance Sheet
As of January 31, 2024

02/14/24

Accrual Basis

	Jan 31, 24	Jan 31, 23	\$ 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	2,846,414.07	363,248.87	2,483,165.20
Long Term Liabilities			
El 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	3,079,895.60	596,730.40	2,483,165.20
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	4,557,265.37	3,603,478.88	953,786.49
Net Income	2,920,502.52	2,889,233.09	31,269.43
Total Equity	16,913,028.90	15,927,972.98	985,055.92
TOTAL LIABILITIES & EQUITY	19,992,924.50	16,524,703.38	3,468,221.12

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

	Jul '23 - Jan 24	Jul '22 - Jan 23	\$ Change
Ordinary Income/Expense			
Income			
Property Taxes	5,405,490.92	5,112,065.43	293,425.49
Special Taxes	200,826.80	200,436.70	390.10
Other Tax Income	326.99	12,133.04	-11,806.05
Lease Agreement	0.00	3,050.25	-3,050.25
Interest Income	28,292.63	37,040.85	-8,748.22
CERBT Reimbursement	30,735.48	18,088.02	12,647.46
Miscellaneous Income	0.00	559.28	-559.28
Total Income	5,665,672.82	5,383,373.57	282,299.25
Expense			
Staff			
Wages	109,396.52	76,347.72	33,048.80
Vacation Wages	0.00	5,271.36	-5,271.36
Medical/dental ins compensation	3,333.33	6,000.00	-2,666.67
Payroll Taxes	6,587.70	6,095.52	492.18
Workers Compensation/Life Ins	3,034.73	1,760.33	1,274.40
Payroll Processing	1,653.58	1,426.32	227.26
Total Staff	124,005.86	96,901.25	27,104.61
RETIREE MEDICAL BENEFITS			
PERS Medical	19,719.85	31,511.25	-11,791.40
Delta Dental	5,770.17	6,641.53	-871.36
Vision Care	1,486.26	1,938.60	-452.34
Total RETIREE MEDICAL BENEFITS	26,976.28	40,091.38	-13,115.10
OUTSIDE PROFESSIONAL SERVICES			
Operational Consultant	0.00	2,362.50	-2,362.50
Crime Insurance Policy	153.16	536.06	-382.90
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	53,673.44	61,366.62	-7,693.18
Accounting	9,000.00	21,000.00	-12,000.00
Audit	0.00	12,500.00	-12,500.00
Bank Fee	0.00	25.00	-25.00
Contra Costa County Expenses	7,003.61	24,207.22	-17,203.61
EI Cerrito Contract Fee	2,419,064.68	2,242,031.81	177,032.87
EI Cerrito Reconciliation(s)	45,239.81	71,846.31	-26,606.50
IT Services and Equipment	4,025.00	2,368.75	1,656.25
Fire Engineer Plan Review	240.00	640.00	-400.00
LAFCO Fees	0.00	1,212.25	-1,212.25
Legal Fees	2,581.20	11,041.92	-8,460.72
Recruitment	8,706.00	13,060.00	-4,354.00
Website Development/Maintenance	1,788.00	1,820.00	-32.00
Wildland Vegetation Mgmt	0.00	2,500.00	-2,500.00
Total OUTSIDE PROFESSIONAL SERVICES	2,555,407.60	2,471,680.94	83,726.66
COMMUNITY SERVICE ACTIVITIES			
Public Education	4,908.99	7,227.93	-2,318.94
Open Houses	0.00	718.88	-718.88
Community Shredder	2,470.50	4,784.69	-2,314.19
Community Sandbags	2,373.35	3,940.05	-1,566.70
Total COMMUNITY SERVICE ACTIVITIES	9,752.84	16,671.55	-6,918.71
DISTRICT ACTIVITIES			
Professional Development	5,734.60	595.00	5,139.60

02/14/24
 Accrual Basis

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

	Jul '23 - Jan 24	Jul '22 - Jan 23	\$ Change
Office			
Mtg Room Rentals	0.00	80.00	-80.00
Internet	2,427.56	1,347.60	1,079.96
Office Equipment	0.00	1,189.03	-1,189.03
Office Expense	3,860.45	2,485.65	1,374.80
Office Supplies	906.16	0.00	906.16
Telephone	600.53	8,377.10	-7,776.57
Total Office	7,794.70	13,479.38	-5,684.68
Firefighter's Apparel & PPE	0.00	1,264.02	-1,264.02
Firefighters' Expenses	0.00	28,581.68	-28,581.68
Staff Appreciation	66.15	0.00	66.15
Memberships	4,525.02	9,505.00	-4,979.98
Building Maintenance			
Janitorial Service	0.00	806.24	-806.24
Miscellaneous Maint.	1,975.06	9,364.70	-7,389.64
Total Building Maintenance	1,975.06	10,170.94	-8,195.88
Building Utilities/Service			
Refuse Collection	2,088.20	1,138.72	949.48
Gas and Electric	3,084.45	6,849.75	-3,765.30
Water/Sewer	3,241.61	1,755.96	1,485.65
Building Utilities/Service - Other	517.93	139.98	377.95
Total Building Utilities/Service	8,932.19	9,884.41	-952.22
Total DISTRICT ACTIVITIES	29,027.72	73,480.43	-44,452.71
Total Expense	2,745,170.30	2,698,825.55	46,344.75
Net Ordinary Income	2,920,502.52	2,684,548.02	235,954.50
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	2,920,502.52	2,889,233.09	31,269.43

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

	<u>Jul '23 - Jan 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	5,405,490.92	5,475,049.00	-69,558.08	98.73%
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	28,292.63	216,110.00	-187,817.37	13.09%
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	<u>5,665,672.82</u>	<u>5,990,209.00</u>	<u>-324,536.18</u>	<u>94.58%</u>
Expense				
Staff				
Wages	109,396.52	163,191.00	-53,794.48	67.04%
Vacation Wages	0.00	6,816.00	-6,816.00	0.0%
Medical/dental ins compensation	3,333.33	9,333.00	-5,999.67	35.72%
Payroll Taxes	6,587.70	13,820.00	-7,232.30	47.67%
Workers Compensation/Life Ins	3,034.73	3,500.00	-465.27	86.71%
Payroll Processing	1,653.58	2,545.00	-891.42	64.97%
Total Staff	<u>124,005.86</u>	<u>199,205.00</u>	<u>-75,199.14</u>	<u>62.25%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	19,719.85	52,000.00	-32,280.15	37.92%
Delta Dental	5,770.17	12,000.00	-6,229.83	48.09%
Vision Care	1,486.26	4,000.00	-2,513.74	37.16%
Total RETIREE MEDICAL BENEFITS	<u>26,976.28</u>	<u>68,000.00</u>	<u>-41,023.72</u>	<u>39.67%</u>
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	0.00	5,000.00	-5,000.00	0.0%
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	53,673.44	108,356.00	-54,682.56	49.53%
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	7,003.61	39,520.00	-32,516.39	17.72%
EI Cerrito Contract Fee	2,419,064.68	4,146,968.00	-1,727,903.32	58.33%
EI Cerrito Reconciliation(s)	45,239.81	77,554.00	-32,314.19	58.33%
IT Services and Equipment	4,025.00	2,500.00	1,525.00	161.0%
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%
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	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	2,581.20	20,600.00	-18,018.80	12.53%
Recruitment	8,706.00	14,925.00	-6,219.00	58.33%

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

	<u>Jul '23 - Jan 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	1,788.00	3,120.00	-1,332.00	57.31%
Wildland Vegetation Mgmt	0.00	7,828.00	-7,828.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	2,555,407.60	4,549,968.00	-1,994,560.40	56.16%
COMMUNITY SERVICE ACTIVITIES				
Public Education	4,908.99	20,000.00	-15,091.01	24.55%
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%
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%
COMMUNITY SERVICE ACTIVITIES - Other	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	9,752.84	63,120.00	-53,367.16	15.45%
DISTRICT ACTIVITIES				
Professional Development	5,734.60	5,000.00	734.60	114.69%
Office				
Internet	2,427.56	4,000.00	-1,572.44	60.69%
Office Equipment	0.00	5,000.00	-5,000.00	0.0%
Office Expense	3,860.45	54,000.00	-50,139.55	7.15%
Office Supplies	906.16	1,030.00	-123.84	87.98%
Telephone	600.53	8,240.00	-7,639.47	7.29%
Office- Other	0.00	515.00	-515.00	0.0%
Total Office	7,794.70	72,785.00	-64,990.30	10.71%
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%
Building Maintenance				
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.	1,975.06	2,000.00	-24.94	98.75%
Total Building Maintenance	1,975.06	6,400.00	-4,424.94	30.86%
Building Utilities/Service				
Refuse Collection	2,088.20			
Gas and Electric	3,084.45	14,300.00	-11,215.55	21.57%
Water/Sewer	3,241.61	4,120.00	-878.39	78.68%
Building Utilities/Service - Other	517.93	3,940.00	-3,422.07	13.15%
Total Building Utilities/Service	8,932.19	22,360.00	-13,427.81	39.95%
Total DISTRICT ACTIVITIES	29,027.72	125,045.00	-96,017.28	23.21%

Kensington Fire Protection District

Profit & Loss Budget vs. Actual

July 2023 through January 2024

	<u>Jul '23 - Jan 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	2,745,170.30	5,025,338.00	-2,280,167.70	54.63%
Net Ordinary Income	2,920,502.52	964,871.00	1,955,631.52	302.68%
Net Income	<u>2,920,502.52</u>	<u>964,871.00</u>	<u>1,955,631.52</u>	<u>302.68%</u>