

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

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	168,766.14	Balance as of 9/30/2023
General Fund	4,247,597.97	Balance as of 9/30/2023, Pending Reconciliations
Special Tax Fund	415.72	Balance as of 9/30/2023, Pending Reconciliations
Capital Fund	1,906,679.49	Balance as of 9/30/2023, Pending Reconciliations
Total Cash Balance	6,323,659.32	
Investments		
LAIF Balance	2,524,989.81	Balance as of 9/30/2023, Pending Reconciliations
Total Investments	2,524,989.81	
Total Current Cash and Investments	8,848,649.13	

Kensington Fire Protection District

Balance Sheet

As of September 30, 2023

10/17/23

Accrual Basis

	Sep 30, 23	Sep 30, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	190,896.98	140,927.43	49,969.55
General Fund	4,247,597.97	1,875,079.47	2,372,518.50
Special Tax Fund	415.72	7,674.95	-7,259.23
Capital Fund	1,906,679.49	1,337,169.63	569,509.86
Total Checking/Savings	6,345,790.16	3,361,051.48	2,984,738.68
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.	3,887.34	2,527.26	1,360.08
Prepaid CERBT - Retiree Trust	745,105.48	745,105.48	0.00
Investments			
LAIF Balance	2,524,989.81	0.00	2,524,989.81
Capital Replacement Funds	0.00	1,949,062.95	-1,949,062.95
Fire Protect. Contract Reserves	0.00	3,018,509.96	-3,018,509.96
E/C Contract Recon Reserves	0.00	409,043.34	-409,043.34
Investments - Other	0.00	13,340.88	-13,340.88
Total Investments	2,524,989.81	5,389,957.13	-2,864,967.32
Total Other Current Assets	3,273,982.63	6,137,589.94	-2,863,607.31
Total Current Assets	14,843,641.41	14,295,762.39	547,879.02
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	1,039,646.59	571,655.85	467,990.74
PSB Renovation Hard Cost	2,083,897.81	0.00	2,083,897.81
Temp Facility - Soft Costs	261,739.37	133,507.82	128,231.55
Temp Facilities - Hard Costs	600,096.82	5,684.00	594,412.82
Temp Facilities - Lot Rental	15,100.00	3,250.00	11,850.00
Temp Facilities - Modular	39,711.20	0.00	39,711.20
Temp Facilities - Admin Sublet	31,701.15	4,877.10	26,824.05
Temp Facilities - Relocation	35,999.58	0.00	35,999.58
Fire Engine Type I	0.00	104.40	-104.40
Firefighters Qtrs/Equip	0.00	210.00	-210.00
Total Current Capital Outlay	4,107,892.52	719,289.17	3,388,603.35
Total Fixed Assets	6,045,514.79	2,830,584.38	3,214,930.41
TOTAL ASSETS	20,889,156.20	17,126,346.77	3,762,809.43
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	900,896.45	71,911.36	828,985.09
Due to Other - Issued by CCC	55,699.86	16,517.69	39,182.17
Accounts Payable	1,605.34	1,605.34	0.00
Total Accounts Payable	958,201.65	90,034.39	868,167.26

Kensington Fire Protection District Balance Sheet

10/17/23

Accrual Basis

As of September 30, 2023

	Sep 30, 23	Sep 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	2,638,907.28	231,279.39	2,407,627.89
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	2,872,388.81	464,760.92	2,407,627.89
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	3,990,927.76	3,589,532.71	401,395.05
Total Equity	18,016,767.39	16,661,585.85	1,355,181.54
TOTAL LIABILITIES & EQUITY	20,889,156.20	17,126,346.77	3,762,809.43

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

	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	4,950,253.38	5,475,048.00	-524,794.62	90.42%
Special Taxes	200,826.80	201,000.00	-173.20	99.91%
Other Tax Income	332.96	25,000.00	-24,667.04	1.33%
Lease Agreement	0.00	3,050.00	-3,050.00	0.0%
Interest Income	194.68	216,110.00	-215,915.32	0.09%
CERBT Reimbursement	0.00	68,000.00	-68,000.00	0.0%
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
Total Income	<u>5,151,607.82</u>	<u>5,990,208.00</u>	<u>-838,600.18</u>	<u>86.0%</u>
Expense				
Staff				
Wages	40,323.35	163,191.00	-122,867.65	24.71%
Vacation/Holiday/Sick 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	992.53	13,820.00	-12,827.47	7.18%
Workers Compensation/Life Ins	3,034.73	3,500.00	-465.27	86.71%
Payroll Processing	645.34	2,545.00	-1,899.66	25.36%
Total Staff	<u>44,995.95</u>	<u>199,205.00</u>	<u>-154,209.05</u>	<u>22.59%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	7,887.94	52,000.00	-44,112.06	15.17%
Delta Dental	1,897.58	12,000.00	-10,102.42	15.81%
Vision Care	646.20	4,000.00	-3,353.80	16.16%
CalPERS Settlement	0.00	0.00	0.00	0.0%
Total RETIREE MEDICAL BENEFITS	<u>10,431.72</u>	<u>68,000.00</u>	<u>-57,568.28</u>	<u>15.34%</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	17,932.29	108,356.00	-90,423.71	16.55%
Accounting	3,000.00	37,080.00	-34,080.00	8.09%
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	4,562.79	39,520.00	-34,957.21	11.55%
EI Cerrito Contract Fee	1,036,742.04	4,146,968.00	-3,110,225.96	25.0%
EI Cerrito Reconciliation(s)	19,388.49	77,554.00	-58,165.51	25.0%
IT Services and Equipment	875.00	2,500.00	-1,625.00	35.0%
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	153.16	21,697.00	-21,543.84	0.71%
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%

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

	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Legal Fees	0.00	20,600.00	-20,600.00	0.0%
PSB Consultant	0.00	0.00	0.00	0.0%
Recruitment	3,750.00	14,925.00	-11,175.00	25.13%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	0.00	3,120.00	-3,120.00	0.0%
Wildland Vegetation Mgmt	0.00	7,828.00	-7,828.00	0.0%
OUTSIDE PROFESSIONAL SERVICES - Other	0.00	0.00	0.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	1,090,336.47	4,549,968.00	-3,459,631.53	23.96%
COMMUNITY SERVICE ACTIVITIES				
Replanting Grants	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	970.50	5,500.00	-4,529.50	17.65%
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	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	3,477.83	63,120.00	-59,642.17	5.51%
DISTRICT ACTIVITIES				
Professional Development	1,066.96	5,000.00	-3,933.04	21.34%
Office				
Office Equipment	0.00	5,000.00	-5,000.00	0.0%
Office Expense	2,034.57	58,000.00	-55,965.43	3.51%
Office Supplies	0.00	1,030.00	-1,030.00	0.0%
Telephone	273.29	8,240.00	-7,966.71	3.32%
Office- Other	0.00	515.00	-515.00	0.0%
Office - Other	0.00	0.00	0.00	0.0%
Total Office	2,307.86	72,785.00	-70,477.14	3.17%
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	2,202.51	9,500.00	-7,297.49	23.18%
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	1,190.06	6,400.00	-5,209.94	18.6%

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

	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Building Utilities/Service				
Gas and Electric	1,154.12	14,300.00	-13,145.88	8.07%
Water/Sewer	2,275.57	4,120.00	-1,844.43	55.23%
Building Utilities/Service - Other	1,241.01	3,940.00	-2,698.99	31.5%
Total Building Utilities/Service	<u>4,670.70</u>	<u>22,360.00</u>	<u>-17,689.30</u>	<u>20.89%</u>
Total DISTRICT ACTIVITIES	11,438.09	125,045.00	-113,606.91	9.15%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	<u>1,160,680.06</u>	<u>5,025,338.00</u>	<u>-3,864,657.94</u>	<u>23.1%</u>
Net Ordinary Income	3,990,927.76	964,870.00	3,026,057.76	413.62%
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>3,990,927.76</u></u>	<u><u>964,870.00</u></u>	<u><u>3,026,057.76</u></u>	<u><u>413.62%</u></u>

Kensington Fire Protection District

Profit & Loss

July through September 2023

10/17/23

Accrual Basis

	Jul - Sep 23	Jul - Sep 22	\$ Change
Ordinary Income/Expense			
Income			
Property Taxes	4,950,253.38	4,528,876.89	421,376.49
Special Taxes	200,826.80	200,436.70	390.10
Other Tax Income	332.96	0.00	332.96
Lease Agreement	0.00	3,050.25	-3,050.25
Interest Income	194.68	12,631.00	-12,436.32
CERBT Reimbursement	0.00	18,088.02	-18,088.02
Miscellaneous Income	0.00	163.18	-163.18
Total Income	5,151,607.82	4,763,246.04	388,361.78
Expense			
Staff			
Wages	40,323.35	26,649.00	13,674.35
Vacation Wages	0.00	2,700.00	-2,700.00
Medical/dental ins compensation	0.00	2,000.00	-2,000.00
Payroll Taxes	992.53	2,398.20	-1,405.67
Workers Compensation/Life Ins	3,034.73	1,760.33	1,274.40
Payroll Processing	645.34	563.16	82.18
Total Staff	44,995.95	36,070.69	8,925.26
RETIREE MEDICAL BENEFITS			
PERS Medical	7,887.94	11,404.71	-3,516.77
Delta Dental	1,897.58	2,846.37	-948.79
Vision Care	646.20	969.30	-323.10
Total RETIREE MEDICAL BENEFITS	10,431.72	15,220.38	-4,788.66
OUTSIDE PROFESSIONAL SERVICES			
Crime Insurance Policy	153.16	229.74	-76.58
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	17,932.29	26,299.98	-8,367.69
Accounting	3,000.00	9,000.00	-6,000.00
Contra Costa County Expenses	4,562.79	21,302.00	-16,739.21
EI Cerrito Contract Fee	1,036,742.04	960,870.77	75,871.27
EI Cerrito Reconciliation(s)	19,388.49	30,791.27	-11,402.78
IT Services and Equipment	875.00	750.00	125.00
Fire Engineer Plan Review	0.00	640.00	-640.00
Legal Fees	0.00	8,281.44	-8,281.44
Recruitment	3,750.00	0.00	3,750.00
Website Development/Maintenance	0.00	780.00	-780.00
Wildland Vegetation Mgmt	0.00	2,500.00	-2,500.00
Total OUTSIDE PROFESSIONAL SERVICES	1,090,336.47	1,064,607.70	25,728.77
COMMUNITY SERVICE ACTIVITIES			
Public Education	2,507.33	7,167.12	-4,659.79
Community Shredder	970.50	616.51	353.99
Total COMMUNITY SERVICE ACTIVITIES	3,477.83	7,783.63	-4,305.80
DISTRICT ACTIVITIES			
Professional Development Office	1,066.96	595.00	471.96
Internet	807.00	556.20	250.80
Office Expense	1,227.57	1,147.59	79.98
Telephone	273.29	4,282.56	-4,009.27
Total Office	2,307.86	5,986.35	-3,678.49
Firefighter's Apparel & PPE	0.00	1,264.02	-1,264.02
Firefighters' Expenses	0.00	28,581.68	-28,581.68
Memberships	2,202.51	575.00	1,627.51

Kensington Fire Protection District

Profit & Loss

July through September 2023

10/17/23

Accrual Basis

	Jul - Sep 23	Jul - Sep 22	\$ Change
Building Maintenance			
Janitorial Service	0.00	604.68	-604.68
Miscellaneous Maint.	1,190.06	9,199.70	-8,009.64
Total Building Maintenance	1,190.06	9,804.38	-8,614.32
Building Utilities/Service			
Refuse Collection	1,031.04	0.00	1,031.04
Gas and Electric	1,154.12	3,189.08	-2,034.96
Water/Sewer	2,275.57	35.42	2,240.15
Building Utilities/Service - Other	209.97	0.00	209.97
Total Building Utilities/Service	4,670.70	3,224.50	1,446.20
Total DISTRICT ACTIVITIES	11,438.09	50,030.93	-38,592.84
Total Expense	1,160,680.06	1,173,713.33	-13,033.27
Net Ordinary Income	3,990,927.76	3,589,532.71	401,395.05
Net Income	3,990,927.76	3,589,532.71	401,395.05