

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of August 31, 2023**

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	145,190.81	Balance as of 8/31/2023
General Fund	5,030,130.72	Balance as of 8/31/2023, Pending Reconciliations
Special Tax Fund	200,415.72	Balance as of 8/31/2023, Pending Reconciliations
Capital Fund	669,678.28	Balance as of 8/31/2023, Pending Reconciliations
Total Cash Balance	6,045,615.53	
Investments		
Fed Home Lon Bk Fixed Securities - 9/27/23	3,500,000.00	Balance as of 8/31/2023, Pending Reconciliations
LAIF Balance	24,989.81	Balance as of 8/31/2023, Pending Reconciliations
Total Investments	3,524,989.81	
Total Current Cash and Investments	9,570,605.34	

Kensington Fire Protection District

Balance Sheet

As of August 31, 2023

09/15/23

Accrual Basis

	Aug 31, 23	Aug 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	167,321.65	160,235.75	7,085.90
General Fund	5,030,130.72	2,264,855.32	2,765,275.40
Special Tax Fund	200,415.72	7,674.95	192,740.77
Capital Fund	669,678.28	1,337,169.63	-667,491.35
Total Checking/Savings	6,067,746.37	3,770,135.65	2,297,610.72
Accounts Receivable			
Accounts Receivable	4,805.80	11,653.78	-6,847.98
Advance on Taxes	4,930,536.36	4,496,788.07	433,748.29
Advance on Supplemental Taxes	67,983.45	95,090.40	-27,106.95
Total Accounts Receivable	5,003,325.61	4,603,532.25	399,793.36
Other Current Assets			
Prepaid Services - EC	0.07	0.07	0.00
Prepaid Exp.	4,621.51	2,603.84	2,017.67
Prepaid CERBT - Retiree Trust	420,105.48	420,105.48	0.00
Investments			
LAIF Balance	24,989.81	0.00	24,989.81
Fed Home Loan Bk - 9/27/23	3,500,000.00	0.00	3,500,000.00
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	3,524,989.81	5,389,957.13	-1,864,967.32
Total Other Current Assets	3,949,716.87	5,812,666.52	-1,862,949.65
Total Current Assets	15,020,788.85	14,186,334.42	834,454.43
Fixed Assets			
Land	5,800.00	5,800.00	0.00
Equipment	1,793,886.43	1,793,886.43	0.00
Accumulated Depreciation-Equip	-813,762.41	-813,762.41	0.00
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,276,205.07	-1,276,205.07	0.00
Current Capital Outlay			
PSB Renovation Soft Costs	980,685.93	565,325.85	415,360.08
PSB Renovation Hard Cost	1,760,787.61	0.00	1,760,787.61
Temp Facility - Soft Costs	261,739.37	115,086.91	146,652.46
Temp Facilities - Hard Costs	600,096.82	5,684.00	594,412.82
Temp Facilities - Lot Rental	15,100.00	0.00	15,100.00
Temp Facilities - Modular	39,711.20	0.00	39,711.20
Temp Facilities - Admin Sublet	29,262.60	2,438.55	26,824.05
Temp Facilities - Relocation	35,999.58	0.00	35,999.58
Fire Engine Type I	104.40	104.40	0.00
Firefighters Qtrs/Equip	210.00	210.00	0.00
Total Current Capital Outlay	3,723,697.51	688,849.71	3,034,847.80
Total Fixed Assets	5,824,997.72	2,790,149.92	3,034,847.80
Other Assets			
Deferred Outflow of Res. - OPEB	6,527.00	6,527.00	0.00
Total Other Assets	6,527.00	6,527.00	0.00
TOTAL ASSETS	20,852,313.57	16,983,011.34	3,869,302.23

Kensington Fire Protection District

Balance Sheet

As of August 31, 2023

09/15/23

Accrual Basis

	Aug 31, 23	Aug 31, 22	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	860,932.18	108,317.94	752,614.24
Due to Other - Issued by CCC	36,985.05	14,290.14	22,694.91
Accounts Payable	1,605.34	2,032.57	-427.23
Total Accounts Payable	899,522.57	124,640.65	774,881.92
Other Current Liabilities			
PSB Renovation Loan	1,539,460.63	0.00	1,539,460.63
Total Other Current Liabilities	1,539,460.63	0.00	1,539,460.63
Total Current Liabilities	2,438,983.20	124,640.65	2,314,342.55
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	2,672,464.73	358,122.18	2,314,342.55
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	2,212,997.01	2,212,997.01	0.00
Fund Equity	4,585,930.37	3,459,564.13	1,126,366.24
Net Income	4,168,652.46	3,740,059.02	428,593.44
Total Equity	18,179,848.84	16,624,889.16	1,554,959.68
TOTAL LIABILITIES & EQUITY	20,852,313.57	16,983,011.34	3,869,302.23

Kensington Fire Protection District

Profit & Loss

July through August 2023

09/15/23

Accrual Basis

	Jul - Aug 23	Jul - Aug 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,931,281.77	4,528,876.89	402,404.88	8.9%
Lease Agreement	0.00	3,050.25	-3,050.25	-100.0%
Interest Income	194.68	12,631.00	-12,436.32	-98.5%
Total Income	4,931,476.45	4,544,558.14	386,918.31	8.5%
Expense				
Staff				
Wages	24,711.26	14,850.00	9,861.26	66.4%
Vacation Wages	0.00	2,538.00	-2,538.00	-100.0%
Medical/dental ins compensation	0.00	1,000.00	-1,000.00	-100.0%
Payroll Taxes	-201.79	1,406.68	-1,608.47	-114.4%
Payroll Processing	436.28	372.62	63.66	17.1%
Total Staff	24,945.75	20,167.30	4,778.45	23.7%
RETIREE MEDICAL BENEFITS				
PERS Medical	4,365.33	7,603.14	-3,237.81	-42.6%
Delta Dental	1,897.58	2,846.37	-948.79	-33.3%
Vision Care	323.10	646.20	-323.10	-50.0%
Total RETIREE MEDICAL BENEFITS	6,586.01	11,095.71	-4,509.70	-40.6%
OUTSIDE PROFESSIONAL SERVICES				
Crime Insurance Policy	153.16	153.16	0.00	0.0%
Nixle Fee	3,182.70	0.00	3,182.70	100.0%
Long Term Financial Planner	0.00	3,162.50	-3,162.50	-100.0%
Emergency Prep Coordinator	8,957.94	17,533.32	-8,575.38	-48.9%
Accounting	3,000.00	6,000.00	-3,000.00	-50.0%
Contra Costa County Expenses	322.00	21,302.00	-20,980.00	-98.5%
El Cerrito Contract Fee	691,161.38	640,580.51	50,580.87	7.9%
El Cerrito Reconciliation(s)	12,925.66	20,527.51	-7,601.85	-37.0%
IT Services and Equipment	875.00	500.00	375.00	75.0%
Fire Engineer Plan Review	0.00	640.00	-640.00	-100.0%
Legal Fees	0.00	7,974.72	-7,974.72	-100.0%
Recruitment	3,750.00	0.00	3,750.00	100.0%
Website Development/Maintenance	0.00	520.00	-520.00	-100.0%
Wildland Vegetation Mgmt	0.00	2,500.00	-2,500.00	-100.0%
Total OUTSIDE PROFESSIONAL SERVICES	724,327.84	721,393.72	2,934.12	0.4%
COMMUNITY SERVICE ACTIVITIES				
Public Education	504.11	5,527.49	-5,023.38	-90.9%
Community Shredder	647.00	616.51	30.49	5.0%
Total COMMUNITY SERVICE ACTIVITIES	1,151.11	6,144.00	-4,992.89	-81.3%
DISTRICT ACTIVITIES				
Professional Development Office				
Internet	403.50	359.60	43.90	12.2%
Office Expense	688.78	907.60	-218.82	-24.1%
Telephone	191.71	2,855.00	-2,663.29	-93.3%
Total Office	1,283.99	4,122.20	-2,838.21	-68.9%
Firefighters' Expenses Memberships				
Memberships	0.00	28,581.68	-28,581.68	-100.0%
Memberships	1,468.34	575.00	893.34	155.4%
Building Maintenance				
Janitorial Service	0.00	403.12	-403.12	-100.0%
Miscellaneous Maint.	314.00	9,034.70	-8,720.70	-96.5%
Total Building Maintenance	314.00	9,437.82	-9,123.82	-96.7%

Kensington Fire Protection District

Profit & Loss

July through August 2023

09/15/23

Accrual Basis

	Jul - Aug 23	Jul - Aug 22	\$ Change	% Change
Building Utilities/Service				
Refuse Collection	515.52	0.00	515.52	100.0%
Gas and Electric	766.51	2,101.03	-1,334.52	-63.5%
Water/Sewer	257.98	285.66	-27.68	-9.7%
Building Utilities/Service - Other	139.98	0.00	139.98	100.0%
Total Building Utilities/Service	<u>1,679.99</u>	<u>2,386.69</u>	<u>-706.70</u>	<u>-29.6%</u>
Total DISTRICT ACTIVITIES	<u>5,813.28</u>	<u>45,698.39</u>	<u>-39,885.11</u>	<u>-87.3%</u>
Total Expense	<u>762,823.99</u>	<u>804,499.12</u>	<u>-41,675.13</u>	<u>-5.2%</u>
Net Ordinary Income	<u>4,168,652.46</u>	<u>3,740,059.02</u>	<u>428,593.44</u>	<u>11.5%</u>
Net Income	<u>4,168,652.46</u>	<u>3,740,059.02</u>	<u>428,593.44</u>	<u>11.5%</u>

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

	<u>Jul - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	4,931,281.77	5,316,717.00	-385,435.23	92.75%
Special Taxes	0.00	201,000.00	-201,000.00	0.0%
Other Tax Income	0.00	25,000.00	-25,000.00	0.0%
Lease Agreement	0.00	3,050.00	-3,050.00	0.0%
Interest Income	194.68	200,979.00	-200,784.32	0.1%
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>4,931,476.45</u>	<u>5,816,746.00</u>	<u>-885,269.55</u>	<u>84.78%</u>
Expense				
Staff				
Wages	24,711.26	148,686.00	-123,974.74	16.62%
Vacation Wages	0.00	5,000.00	-5,000.00	0.0%
Medical/dental ins compensation	0.00	6,180.00	-6,180.00	0.0%
Payroll Taxes	-201.79	13,382.00	-13,583.79	-1.51%
Workers Compensation/Life Ins	0.00	1,813.00	-1,813.00	0.0%
Payroll Processing	436.28	2,545.00	-2,108.72	17.14%
Total Staff	<u>24,945.75</u>	<u>177,606.00</u>	<u>-152,660.25</u>	<u>14.05%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	4,365.33	52,000.00	-47,634.67	8.4%
Delta Dental	1,897.58	12,000.00	-10,102.42	15.81%
Vision Care	323.10	4,000.00	-3,676.90	8.08%
CalPERS Settlement	0.00	0.00	0.00	0.0%
Total RETIREE MEDICAL BENEFITS	<u>6,586.01</u>	<u>68,000.00</u>	<u>-61,413.99</u>	<u>9.69%</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	0.00	2,500.00	-2,500.00	0.0%
Emergency Prep Coordinator	8,957.94	108,356.00	-99,398.06	8.27%
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	16,800.00	-16,800.00	0.0%
Bank Fee	0.00	50.00	-50.00	0.0%
Contra Costa County Expenses	322.00	39,520.00	-39,198.00	0.82%
EI Cerrito Contract Fee	691,161.38	4,146,968.00	-3,455,806.62	16.67%
EI Cerrito Reconciliation(s)	12,925.66	77,554.00	-64,628.34	16.67%
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	23,384.00	-23,230.84	0.66%
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%

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

	<u>Jul - Aug 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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total OUTSIDE PROFESSIONAL SERVICES	724,327.84	4,548,455.00	-3,824,127.16	15.93%
COMMUNITY SERVICE ACTIVITIES				
KPPCSD Grant	0.00	0.00	0.00	0.0%
Public Education	504.11	20,000.00	-19,495.89	2.52%
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	647.00	5,500.00	-4,853.00	11.76%
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	1,151.11	38,120.00	-36,968.89	3.02%
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	688.78	58,000.00	-57,311.22	1.19%
Office Supplies	0.00	1,030.00	-1,030.00	0.0%
Telephone/Internet	595.21	8,240.00	-7,644.79	7.22%
Office- Other	0.00	515.00	-515.00	0.0%
Office - Other	0.00	0.00	0.00	0.0%
Total Office	<u>1,283.99</u>	<u>72,785.00</u>	<u>-71,501.01</u>	<u>1.76%</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	1,468.34	9,500.00	-8,031.66	15.46%
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.	314.00	2,000.00	-1,686.00	15.7%
Total Building Maintenance	<u>314.00</u>	<u>6,400.00</u>	<u>-6,086.00</u>	<u>4.91%</u>

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

	<u>Jul - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Building Utilities/Service				
Gas and Electric	766.51	14,300.00	-13,533.49	5.36%
Water/Sewer	257.98	4,120.00	-3,862.02	6.26%
Building Utilities/Service - Other	655.50	3,940.00	-3,284.50	16.64%
Total Building Utilities/Service	<u>1,679.99</u>	<u>22,360.00</u>	<u>-20,680.01</u>	<u>7.51%</u>
Total DISTRICT ACTIVITIES	5,813.28	125,045.00	-119,231.72	4.65%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	<u>762,823.99</u>	<u>4,977,226.00</u>	<u>-4,214,402.01</u>	<u>15.33%</u>
Net Ordinary Income	4,168,652.46	839,520.00	3,329,132.46	496.55%
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>4,168,652.46</u></u>	<u><u>839,520.00</u></u>	<u><u>3,329,132.46</u></u>	<u><u>496.55%</u></u>