

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

**Current Cash and Investments**

| <b>Cash Balance</b>                       |                     | Comments  |
|---|---------------------|---|
| Petty Cash                                | 200.00              |   |
| KFPD Revolving Acct - Gen Fund            | 187,688.58          | Balance as of 10/31/2023                          |
| General Fund                              | 3,966,833.20        | Balance as of 10/31/2023, Pending Reconciliations |
| Special Tax Fund                          | (1,772.10)          | Balance as of 10/31/2023, Pending Reconciliations |
| Capital Fund                              | 1,692,676.93        | Balance as of 10/31/2023, Pending Reconciliations |
| <b>Total Cash Balance</b>                 | <b>5,845,626.61</b> |   |
| <br>                                      |                     |   |
| <b>Investments</b>                        |                     |   |
| LAIF Balance                              | 2,527,688.29        | Balance as of 10/31/2023, Pending Reconciliations |
| <b>Total Investments</b>                  | <b>2,527,688.29</b> |   |
| <br>                                      |                     |   |
| <b>Total Current Cash and Investments</b> | <b>8,373,314.90</b> |   |

# Kensington Fire Protection District

## Balance Sheet

As of October 31, 2023

11/10/23

Accrual Basis

|                                     | Oct 31, 23           | Oct 31, 22           | \$ 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      | 209,819.42           | 143,475.68           | 66,343.74           |
| General Fund                        | 3,966,833.20         | 659,704.08           | 3,307,129.12        |
| Special Tax Fund                    | -1,772.10            | 0.02                 | -1,772.12           |
| Capital Fund                        | 1,692,676.93         | 1,089,894.65         | 602,782.28          |
| <b>Total Checking/Savings</b>       | 5,867,757.45         | 1,893,274.43         | 3,974,483.02        |
| <b>Accounts Receivable</b>          |                      |                      |                     |
| 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           |
| <b>Total Accounts Receivable</b>    | 5,223,868.62         | 4,797,120.97         | 426,747.65          |
| <b>Other Current Assets</b>         |                      |                      |                     |
| Prepaid Services - EC               | 0.00                 | 0.07                 | -0.07               |
| Prepaid Exp.                        | 3,153.17             | 3,836.09             | -682.92             |
| Prepaid CERBT - Retiree Trust       | 745,105.48           | 745,105.48           | 0.00                |
| <b>Investments</b>                  |                      |                      |                     |
| 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          |
| <b>Total Investments</b>            | 2,527,668.29         | 6,514,586.30         | -3,986,918.01       |
| <b>Total Other Current Assets</b>   | 3,275,926.94         | 7,263,527.94         | -3,987,601.00       |
| <b>Total Current Assets</b>         | 14,367,553.01        | 13,953,923.34        | 413,629.67          |
| <b>Fixed Assets</b>                 |                      |                      |                     |
| 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          |
| <b>Current Capital Outlay</b>       |                      |                      |                     |
| PSB Renovation Soft Costs           | 1,079,154.28         | 612,746.65           | 466,407.63          |
| PSB Renovation Hard Cost            | 2,083,897.81         | 214,343.75           | 1,869,554.06        |
| Temp Facility - Soft Costs          | 261,739.37           | 133,955.12           | 127,784.25          |
| Temp Facilities - Hard Costs        | 600,096.82           | 276,331.30           | 323,765.52          |
| Temp Facilities - Lot Rental        | 16,444.20            | 3,250.00             | 13,194.20           |
| Temp Facilities - Modular           | 47,217.04            | 3,026.52             | 44,190.52           |
| Temp Facilities - Admin Sublet      | 36,578.25            | 4,877.10             | 31,701.15           |
| Temp Facilities - Relocation        | 37,744.60            | 13,411.81            | 24,332.79           |
| Fire Engine Type I                  | 0.00                 | 104.40               | -104.40             |
| Firefighters Qtrs/Equip             | 0.00                 | 210.00               | -210.00             |
| <b>Total Current Capital Outlay</b> | 4,162,872.37         | 1,262,256.65         | 2,900,615.72        |
| <b>Total Fixed Assets</b>           | 6,100,494.64         | 3,373,551.86         | 2,726,942.78        |
| <b>TOTAL ASSETS</b>                 | <b>20,468,047.65</b> | <b>17,327,475.20</b> | <b>3,140,572.45</b> |
| <b>LIABILITIES &amp; EQUITY</b>     |                      |                      |                     |
| <b>Liabilities</b>                  |                      |                      |                     |
| <b>Current Liabilities</b>          |                      |                      |                     |
| <b>Accounts Payable</b>             |                      |                      |                     |
| Due to Revolving Acct - Gen Fnd     | 706,288.89           | 60,718.19            | 645,570.70          |
| Due to Other - Issued by CCC        | 44,443.68            | 266,388.37           | -221,944.69         |
| Accounts Payable                    | 1,605.34             | 1,605.34             | 0.00                |
| <b>Total Accounts Payable</b>       | 752,337.91           | 328,711.90           | 423,626.01          |

# Kensington Fire Protection District

## Balance Sheet

As of October 31, 2023

11/10/23

Accrual Basis

|  | Oct 31, 23           | Oct 31, 22           | \$ Change           |
|--|----------------------|----------------------|---------------------|
| <b>Other Current Liabilities</b>       |                      |                      |                     |
| 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                |
| <b>Total Other Current Liabilities</b> | 1,680,705.63         | 141,245.00           | 1,539,460.63        |
| <b>Total Current Liabilities</b>       | 2,433,043.54         | 469,956.90           | 1,963,086.64        |
| <b>Long Term Liabilities</b>           |                      |                      |                     |
| El Cerrito Reconciliation Liab.        | 233,481.39           | 233,481.39           | 0.00                |
| Postretirement Health Ben Liab         | 0.14                 | 0.14                 | 0.00                |
| <b>Total Long Term Liabilities</b>     | 233,481.53           | 233,481.53           | 0.00                |
| <b>Total Liabilities</b>               | 2,666,525.07         | 703,438.43           | 1,963,086.64        |
| <b>Equity</b>                          |                      |                      |                     |
| 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                             | 3,775,682.95         | 3,551,983.63         | 223,699.32          |
| <b>Total Equity</b>                    | 17,801,522.58        | 16,624,036.77        | 1,177,485.81        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>20,468,047.65</b> | <b>17,327,475.20</b> | <b>3,140,572.45</b> |

# Kensington Fire Protection District

## Profit & Loss

July through October 2023

11/10/23

Accrual Basis

|  | Jul - Oct 23        | Jul - Oct 22        | \$ Change         |
|--|---------------------|---------------------|-------------------|
| <b>Ordinary Income/Expense</b>             |                     |                     |                   |
| <b>Income</b>                              |                     |                     |                   |
| Property Taxes                             | 5,113,509.53        | 4,651,576.24        | 461,933.29        |
| 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                            | 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           |
| <b>Total Income</b>                        | <b>5,348,277.93</b> | <b>4,906,574.56</b> | <b>441,703.37</b> |
| <b>Expense</b>                             |                     |                     |                   |
| <b>Staff</b>                               |                     |                     |                   |
| Wages                                      | 57,792.26           | 44,137.44           | 13,654.82         |
| Vacation Wages                             | 0.00                | 2,700.00            | -2,700.00         |
| Medical/dental ins compensation            | 0.00                | 3,000.00            | -3,000.00         |
| Payroll Taxes                              | 2,328.90            | 3,812.57            | -1,483.67         |
| Workers Compensation/Life Ins              | 3,034.73            | 1,760.33            | 1,274.40          |
| Payroll Processing                         | 854.40              | 753.70              | 100.70            |
| <b>Total Staff</b>                         | <b>64,010.29</b>    | <b>56,164.04</b>    | <b>7,846.25</b>   |
| <b>RETIREE MEDICAL BENEFITS</b>            |                     |                     |                   |
| PERS Medical                               | 11,831.91           | 19,083.31           | -7,251.40         |
| Delta Dental                               | 3,297.24            | 3,795.16            | -497.92           |
| Vision Care                                | 969.30              | 1,292.40            | -323.10           |
| <b>Total RETIREE MEDICAL BENEFITS</b>      | <b>16,098.45</b>    | <b>24,170.87</b>    | <b>-8,072.42</b>  |
| <b>OUTSIDE PROFESSIONAL SERVICES</b>       |                     |                     |                   |
| Crime Insurance Policy                     | 153.16              | 306.32              | -153.16           |
| 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                 | 35,868.02           | 35,066.64           | 801.38            |
| Accounting                                 | 6,000.00            | 12,000.00           | -6,000.00         |
| Contra Costa County Expenses               | 6,918.61            | 23,773.09           | -16,854.48        |
| EI Cerrito Contract Fee                    | 1,382,322.70        | 1,281,161.03        | 101,161.67        |
| EI Cerrito Reconciliation(s)               | 25,851.32           | 41,055.03           | -15,203.71        |
| IT Services and Equipment                  | 2,225.00            | 1,000.00            | 1,225.00          |
| Fire Engineer Plan Review                  | 0.00                | 640.00              | -640.00           |
| LAFCO Fees                                 | 0.00                | 692.71              | -692.71           |
| Legal Fees                                 | 134.46              | 8,281.44            | -8,146.98         |
| Recruitment                                | 8,706.00            | 0.00                | 8,706.00          |
| Website Development/Maintenance            | 894.00              | 1,040.00            | -146.00           |
| Wildland Vegetation Mgmt                   | 0.00                | 2,500.00            | -2,500.00         |
| <b>Total OUTSIDE PROFESSIONAL SERVICES</b> | <b>1,473,005.97</b> | <b>1,410,678.76</b> | <b>62,327.21</b>  |
| <b>COMMUNITY SERVICE ACTIVITIES</b>        |                     |                     |                   |
| Public Education                           | 2,507.33            | 7,181.63            | -4,674.30         |
| Open Houses                                | 0.00                | 718.88              | -718.88           |
| Community Shredder                         | 2,470.50            | 2,963.51            | -493.01           |
| Community Sandbags                         | 0.00                | 713.38              | -713.38           |
| <b>Total COMMUNITY SERVICE ACTIVITIES</b>  | <b>4,977.83</b>     | <b>11,577.40</b>    | <b>-6,599.57</b>  |
| <b>DISTRICT ACTIVITIES</b>                 |                     |                     |                   |
| Professional Development                   | 1,309.10            | 595.00              | 714.10            |
| <b>Office</b>                              |                     |                     |                   |
| Mtg Room Rentals                           | 0.00                | 80.00               | -80.00            |
| Internet                                   | 1,210.50            | 752.80              | 457.70            |
| Office Equipment                           | 0.00                | 899.23              | -899.23           |
| Office Expense                             | 1,766.36            | 1,399.03            | 367.33            |
| Office Supplies                            | 200.37              | 0.00                | 200.37            |
| Telephone                                  | 355.10              | 5,773.11            | -5,418.01         |
| <b>Total Office</b>                        | <b>3,532.33</b>     | <b>8,904.17</b>     | <b>-5,371.84</b>  |

# Kensington Fire Protection District

## Profit & Loss

July through October 2023

11/10/23

Accrual Basis

|   | Jul - Oct 23        | Jul - Oct 22        | \$ Change         |
|---|---------------------|---------------------|-------------------|
| <b>Firefighter's Apparel &amp; PPE</b>    | 0.00                | 1,264.02            | -1,264.02         |
| <b>Firefighters' Expenses</b>             | 0.00                | 28,581.68           | -28,581.68        |
| <b>Memberships</b>                        | 3,056.68            | 695.00              | 2,361.68          |
| <b>Building Maintenance</b>               |                     |                     |                   |
| <b>Janitorial Service</b>                 | 0.00                | 806.24              | -806.24           |
| <b>Miscellaneous Maint.</b>               | 1,190.06            | 9,199.70            | -8,009.64         |
| <b>Total Building Maintenance</b>         | 1,190.06            | 10,005.94           | -8,815.88         |
| <b>Building Utilities/Service</b>         |                     |                     |                   |
| <b>Refuse Collection</b>                  | 1,031.04            | 124.60              | 906.44            |
| <b>Gas and Electric</b>                   | 1,552.85            | 5,042.20            | -3,489.35         |
| <b>Water/Sewer</b>                        | 2,543.42            | 1,472.32            | 1,071.10          |
| <b>Building Utilities/Service - Other</b> | 286.96              | 0.00                | 286.96            |
| <b>Total Building Utilities/Service</b>   | 5,414.27            | 6,639.12            | -1,224.85         |
| <b>Total DISTRICT ACTIVITIES</b>          | 14,502.44           | 56,684.93           | -42,182.49        |
| <b>Total Expense</b>                      | 1,572,594.98        | 1,559,276.00        | 13,318.98         |
| <b>Net Ordinary Income</b>                | 3,775,682.95        | 3,347,298.56        | 428,384.39        |
| <b>Other Income/Expense</b>               |                     |                     |                   |
| <b>Other Income</b>                       |                     |                     |                   |
| <b>Discount on US TBills</b>              | 0.00                | 61,625.00           | -61,625.00        |
| <b>Discount on Fixed Security</b>         | 0.00                | 143,060.07          | -143,060.07       |
| <b>Total Other Income</b>                 | 0.00                | 204,685.07          | -204,685.07       |
| <b>Net Other Income</b>                   | 0.00                | 204,685.07          | -204,685.07       |
| <b>Net Income</b>                         | <b>3,775,682.95</b> | <b>3,551,983.63</b> | <b>223,699.32</b> |

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

|                                       | <u>Jul - Oct 23</u> | <u>Budget</u>       | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------------------|---------------------|---------------------|-----------------------|--------------------|
| <b>Ordinary Income/Expense</b>        |                     |                     |                       |                    |
| <b>Income</b>                         |                     |                     |                       |                    |
| Property Taxes                        | 5,113,509.53        | 5,316,717.00        | -203,207.47           | 96.18%             |
| 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                       | 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%               |
| <b>Total Income</b>                   | <u>5,348,277.93</u> | <u>5,816,746.00</u> | <u>-468,468.07</u>    | <u>91.95%</u>      |
| <b>Expense</b>                        |                     |                     |                       |                    |
| <b>Staff</b>                          |                     |                     |                       |                    |
| Wages                                 | 57,792.26           | 163,191.00          | -105,398.74           | 35.41%             |
| 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                         | 2,328.90            | 13,820.00           | -11,491.10            | 16.85%             |
| Workers Compensation/Life Ins         | 3,034.73            | 3,500.00            | -465.27               | 86.71%             |
| Payroll Processing                    | 854.40              | 2,545.00            | -1,690.60             | 33.57%             |
| <b>Total Staff</b>                    | <u>64,010.29</u>    | <u>199,205.00</u>   | <u>-135,194.71</u>    | <u>32.13%</u>      |
| <b>RETIREE MEDICAL BENEFITS</b>       |                     |                     |                       |                    |
| PERS Medical                          | 11,831.91           | 52,000.00           | -40,168.09            | 22.75%             |
| Delta Dental                          | 3,297.24            | 12,000.00           | -8,702.76             | 27.48%             |
| Vision Care                           | 969.30              | 4,000.00            | -3,030.70             | 24.23%             |
| CalPERS Settlement                    | 0.00                | 0.00                | 0.00                  | 0.0%               |
| <b>Total RETIREE MEDICAL BENEFITS</b> | <u>16,098.45</u>    | <u>68,000.00</u>    | <u>-51,901.55</u>     | <u>23.67%</u>      |
| <b>OUTSIDE PROFESSIONAL SERVICES</b>  |                     |                     |                       |                    |
| 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            | 35,868.02           | 108,356.00          | -72,487.98            | 33.1%              |
| Accounting                            | 6,000.00            | 37,080.00           | -31,080.00            | 16.18%             |
| 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               | 1,382,322.70        | 4,146,968.00        | -2,764,645.30         | 33.33%             |
| EI Cerrito Reconciliation(s)          | 25,851.32           | 77,554.00           | -51,702.68            | 33.33%             |
| 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 October 2023

|  | <u>Jul - Oct 23</u> | <u>Budget</u>       | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|---------------------|---------------------|-----------------------|--------------------|
| Legal Fees                                   | 134.46              | 20,600.00           | -20,465.54            | 0.65%              |
| 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%               |
| <b>OUTSIDE PROFESSIONAL SERVICES - Other</b> | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>           | <u>0.0%</u>        |
| <b>Total OUTSIDE PROFESSIONAL SERVICES</b>   | <b>1,473,005.97</b> | <b>4,549,968.00</b> | <b>-3,076,962.03</b>  | <b>32.37%</b>      |
| <b>COMMUNITY SERVICE ACTIVITIES</b>          |                     |                     |                       |                    |
| 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%               |
| <b>COMMUNITY SERVICE ACTIVITIES - Other</b>  | <u>0.00</u>         | <u>500.00</u>       | <u>-500.00</u>        | <u>0.0%</u>        |
| <b>Total COMMUNITY SERVICE ACTIVITIES</b>    | <b>4,977.83</b>     | <b>63,120.00</b>    | <b>-58,142.17</b>     | <b>7.89%</b>       |
| <b>DISTRICT ACTIVITIES</b>                   |                     |                     |                       |                    |
| Professional Development                     | 1,309.10            | 5,000.00            | -3,690.90             | 26.18%             |
| <b>Office</b>                                |                     |                     |                       |                    |
| Internet                                     | 1,210.50            |                     |                       |                    |
| Office Equipment                             | 0.00                | 5,000.00            | -5,000.00             | 0.0%               |
| Office Expense                               | 1,766.36            | 58,000.00           | -56,233.64            | 3.05%              |
| Office Supplies                              | 200.37              | 1,030.00            | -829.63               | 19.45%             |
| Telephone                                    | 355.10              | 8,240.00            | -7,884.90             | 4.31%              |
| Office- Other                                | 0.00                | 515.00              | -515.00               | 0.0%               |
| Office - Other                               | 0.00                | 0.00                | 0.00                  | 0.0%               |
| <b>Total Office</b>                          | <u>3,532.33</u>     | <u>72,785.00</u>    | <u>-69,252.67</u>     | <u>4.85%</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                                  | 3,056.68            | 9,500.00            | -6,443.32             | 32.18%             |
| <b>Building Maintenance</b>                  |                     |                     |                       |                    |
| 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%              |
| <b>Total Building Maintenance</b>            | <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 October 2023

|   | <u>Jul - Oct 23</u>        | <u>Budget</u>            | <u>\$ Over Budget</u>      | <u>% of Budget</u>    |
|---|----------------------------|--------------------------|----------------------------|-----------------------|
| <b>Building Utilities/Service</b>       |                            |                          |                            |                       |
| Refuse Collection                       | 1,031.04                   |                          |                            |                       |
| Gas and Electric                        | 1,552.85                   | 14,300.00                | -12,747.15                 | 10.86%                |
| Water/Sewer                             | 2,543.42                   | 4,120.00                 | -1,576.58                  | 61.73%                |
| Building Utilities/Service - Other      | 286.96                     | 3,940.00                 | -3,653.04                  | 7.28%                 |
| <b>Total Building Utilities/Service</b> | <u>5,414.27</u>            | <u>22,360.00</u>         | <u>-16,945.73</u>          | <u>24.21%</u>         |
| <b>Total DISTRICT ACTIVITIES</b>        | 14,502.44                  | 125,045.00               | -110,542.56                | 11.6%                 |
| Contingency                             | 0.00                       | 20,000.00                | -20,000.00                 | 0.0%                  |
| <b>Total Expense</b>                    | <u>1,572,594.98</u>        | <u>5,025,338.00</u>      | <u>-3,452,743.02</u>       | <u>31.29%</u>         |
| <b>Net Ordinary Income</b>              | 3,775,682.95               | 791,408.00               | 2,984,274.95               | 477.08%               |
| <b>Other Income/Expense</b>             |                            |                          |                            |                       |
| <b>Other Expense</b>                    |                            |                          |                            |                       |
| Depreciation Expense                    | 0.00                       | 0.00                     | 0.00                       | 0.0%                  |
| <b>Total Other Expense</b>              | <u>0.00</u>                | <u>0.00</u>              | <u>0.00</u>                | <u>0.0%</u>           |
| <b>Net Other Income</b>                 | 0.00                       | 0.00                     | 0.00                       | 0.0%                  |
| <b>Net Income</b>                       | <u><u>3,775,682.95</u></u> | <u><u>791,408.00</u></u> | <u><u>2,984,274.95</u></u> | <u><u>477.08%</u></u> |