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

#### **Current Cash and Investments**

Cash Balance		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
Total Cash Balance	5,845,626.61	•
Investments		
LAIF Balance	2,527,688.29	Balance as of 10/31/2023, Pending Reconciliations
Total Investments	2,527,688.29	· ·
otal Current Cash and Investments	8,373,314.90	

As of October 31, 2023

_	Oct 31, 23	Oct 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings	200.00	200.00	0.00
Petty Cash KFPD Revolving Acct - Gen Fund	200.00 209,819.42	200.00 143,475.68	0.00 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
Total Checking/Savings	5,867,757.45	1,893,274.43	3,974,483.02
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.	3,153.17	3,836.09	-682.92
Prepaid CERBT - Retiree Trust	745,105.48	745,105.48	0.00
Investments	2 527 669 20	0.00	2 527 669 20
LAIF Balance US TBIIIs - 4/20/23	2,527,668.29 0.00	0.00	2,527,668.29
Fed Home Loan Bk - 9/27/23	0.00	3,000,000.00 3,500,000.00	-3,000,000.00 -3,500,000.00
Fire Protect. Contract Reserves	0.00	14,586.30	-14,586.30
Total Investments	2,527,668.29	6,514,586.30	-3,986,918.01
Total Other Current Assets	3,275,926.94	7,263,527.94	-3,987,601.00
Total Current Assets	14,367,553.01	13,953,923.34	413,629.67
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	4.000.404.00	040 = 40 0=	100 107 00
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	127,784.25 323,765.52
Temp Facilities - Hard Costs	600,096.82	276,331.30	*
Temp Facilities - Lot Rental	16,444.20 47,217.04	3,250.00 3,026.52	13,194.20 44,190.52
Temp Facilities - Modular Temp Facilities - Admin Sublet	47,217.04 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
Total Current Capital Outlay	4,162,872.37	1,262,256.65	2,900,615.72
Total Fixed Assets	6,100,494.64	3,373,551.86	2,726,942.78
TOTAL ASSETS	20,468,047.65	17,327,475.20	3,140,572.45
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable			
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
Total Accounts Payable	752,337.91	328,711.90	423,626.01

As of October 31, 2023

	Oct 31, 23	Oct 31, 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	2,433,043.54	469,956.90	1,963,086.64
Long Term Liabilities			
El Cerrito Reconcilation 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	2,666,525.07	703,438.43	1,963,086.64
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	3,775,682.95	3,551,983.63	223,699.32
Total Equity	17,801,522.58	16,624,036.77	1,177,485.81
TOTAL LIABILITIES & EQUITY	20,468,047.65	17,327,475.20	3,140,572.45

# Kensington Fire Protection District Profit & Loss

July through October 2023

	Jul - Oct 23	Jul - Oct 22	\$ Change
Ordinary Income/Expense			
Income			
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	0.00 3,050.25	332.96
Lease Agreement Interest Income	2,873.16	33,260.17	-3,050.25 -30,387.01
CERBT Reimbursement	30,735.48	18,088.02	12,647.46
Miscellaneous Income	0.00	163.18	-163.18
Total Income	5,348,277.93	4,906,574.56	441,703.37
Expense			
Staff	F7 700 00	44.407.44	10.051.00
Wages	57,792.26 0.00	44,137.44 2,700.00	13,654.82 -2,700.00
Vacation Wages 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
Total Staff	64,010.29	56,164.04	7,846.25
RETIREE MEDICAL BENEFITS			
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
Total RETIREE MEDICAL BENEFITS	16,098.45	24,170.87	-8,072.42
OUTSIDE PROFESSIONAL SERVICES	450.40		4=0.40
Crime Insurance Policy	153.16	306.32	-153.16
Nixle Fee Long Term Financial Planner	3,182.70 750.00	0.00 3,162.50	3,182.70 -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
El Cerrito Contract Fee	1,382,322.70	1,281,161.03	101,161.67
El 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 LAFCO Fees	0.00 0.00	640.00 692.71	-640.00 -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
Total OUTSIDE PROFESSIONAL SERVICES	1,473,005.97	1,410,678.76	62,327.21
COMMUNITY SERVICE ACTIVITIES			
Public Education	2,507.33	7,181.63	-4,674.30
Open Houses	0.00	718.88	-718.88
Community Shredder Community Sandbags	2,470.50 0.00	2,963.51 713.38	-493.01 -713.38
Total COMMUNITY SERVICE ACTIVITIES	4,977.83	11,577.40	-6,599.57
DISTRICT ACTIVITIES			
Professional Development Office	1,309.10	595.00	714.10
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
Total Office	3,532.33	8,904.17	-5,371.84

# Kensington Fire Protection District Profit & Loss

July through October 2023

	Jul - Oct 23	Jul - Oct 22	\$ Change
Firefighter's Apparel & PPE	0.00	1,264.02	-1,264.02
Firefighters' Expenses	0.00	28,581.68	-28,581.68
Memberships	3,056.68	695.00	2,361.68
Building Maintenance			
Janitorial Service	0.00	806.24	-806.24
Miscellaneous Maint.	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>			
Refuse Collection	1,031.04	124.60	906.44
Gas and Electric	1,552.85	5,042.20	-3,489.35
Water/Sewer	2,543.42	1,472.32	1,071.10
Building Utilities/Service - Other	286.96	0.00	286.96
<b>Total Building Utilities/Service</b>	5,414.27	6,639.12	-1,224.85
Total DISTRICT ACTIVITIES	14,502.44	56,684.93	-42,182.49
Total Expense	1,572,594.98	1,559,276.00	13,318.98
Net Ordinary Income	3,775,682.95	3,347,298.56	428,384.39
Other Income/Expense			
Other Income	0.00	04.005.00	04.005.00
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	3,775,682.95	3,551,983.63	223,699.32

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

		Jul - Oct 23	Budget	\$ Over Budget	% of Budget
Property Taxes         5,113,599,533         5,316,717.00         -203,207.47         96.18%           Special Taxes         200,826,80         201,000.00         -173.20         99.91%           Chase Agreement         0.00         33.296         25,000.00         -24,667.04         1.33%           Lease Agreement         0.00         3,050.00         -188,108.84         1.43%           CERBT Reimbursement         2,873.16         200,979.00         -188,108.84         1.43%           Miscollaneous Income         5,348,277.33         5,816,746.00         -2,000.00         0.0%           Total Income         5,348,277.93         5,816,746.00         -468,468.07         91.95%           Expense         Staff         Wages         57,792.26         163,191.00         -105,398.74         35,41%           Vacation Wages         0.00         6,816.00         -6,816.00         0.0%           Morker's Compensation/Life ins         3.034.73         3,500.00         -11,491.10         1.685%           Worker's Compensation/Life ins         3.034.73         3,500.00         -14,652.7         86.11%           Payroll Taxee         2,328.90         13,820.00         -11,491.10         16,85%           Worker's Compensation/Life ins	Ordinary Income/Expense				
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         -24,667.04         1.33%           Lease Agreement         0.00         3,050.00         -198,105.84         1.43%           CERBT Reimbursement         30.735.48         68,000.00         -37,264.52         45.2%           Miscellaneous Income         5,348.277.93         5,816.746.00         -468.468.07         91.95%           Expense         Staff           Wages         57,792.28         163,191.00         -105,398.74         35.41%           Vacation Wages         0.00         6,816.00         46,816.00         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         11,691.10         1,666.71%           Payroll Processing         854.40         2,545.00         -1,600.60         33.37%           Total Staff         64,010.29         199.205.00         -135,194.71         32.13%           PERS Medical         11,831.91<	Income				
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%           CERBIT Relimbursement         30,735.48         68,000,00         -2,000,00         -0.0%           Total Income         5,348,277.93         5,816,746.00         -468,468.07         91.95%           Expense         Staff         Vacation Wages         57,792.26         163,191.00         -105,398.74         35.41%           Vacation Wages         50,000         6,816.00         -0.0%         468,68.00         -0.0%           Medical/dental ins compensation         0.00         6,816.00         -0.0%         468,17%         41,90         -0.0%           Payroll Taxes         2,328.90         13,820.00         -11,491.10         16,85%         40,70         -10,998.74         33,37%         16,85%         40,10         -10,998.74         33,37%         16,85%         40,10         -10,998.74         32,37%         16,85%         40,10         -1,990.00         -1,461.10         16,85%         40,10         -1,990.00         -1,461.10         16,85%         40,10 <th>Property Taxes</th> <th>5,113,509.53</th> <th>5,316,717.00</th> <th>-203,207.47</th> <th>96.18%</th>	Property Taxes	5,113,509.53	5,316,717.00	-203,207.47	96.18%
Lesse Agroement   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   -2,000.00   0.0%   Total Income   5,348,277.93   5,816,746.00   -2,000.00   0.0%   Total Income   5,348,277.93   5,816,746.00   -468,488.07   91.95%   Expense   Staff   Staff	Special Taxes	200,826.80	201,000.00	-173.20	99.91%
Interest Income	Other Tax Income	332.96	25,000.00	-24,667.04	1.33%
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         5,348,277.93         5,816,746.00         -468,468.07         91.95%           Expense         Staff         Staff         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         -6,816.00         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         88.71%           Payroll Processing         864.40         2,545.00         -11,491.10         16.85%           Workers Compensation/Life Ins         3,034.73         3,500.00         -40,168.09         22.75%           Payroll Processing         64,010.29         199,205.00         -135,194.71         32.33%           Total Staff         64,010.29         199,205.00         -40,168.09         22.75%           Delta Dental         3,297.24	Lease Agreement	0.00	3,050.00	-3,050.00	0.0%
Miscellaneous income         0.00         2.000.00         2.000.00         0.0%           Total Income         5,348,277.93         5,816,746.00         468,468.07         91.95%           Expense         Staff         Staff         Staff         Staff         Staff         163,191.00         -105,398.74         35.41%           Vacation Wages         57,792.26         163,191.00         -6,816.00         0.0%           Medical/dental ins compensation         0.00         6,816.00         -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         -11,690.60         33.57%           Total Staff         64,010.29         199,205.00         -135,194.71         32.13%           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         -51,901.55         23.67%           Oberational Consultant         0.00	Interest Income	2,873.16	200,979.00	-198,105.84	1.43%
Total Income   5,348,277.93   5,816,746.00   -468,468.07   91.95%	CERBT Reimbursement	30,735.48	68,000.00	-37,264.52	45.2%
Name	Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
Staff         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         -1,890.60         33.57%           Total Staff         64,010.29         199,205.00         -135,194.71         32.13%           RETIREE MEDICAL BENEFITS         FERS 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         -5,000.00         -6,702.76         27.48%           OUTSIDE PROFESSIONAL SERVICES         Operational Consultant         0.00         0.00         -5,000.00         -0.0%           Crime Insurance Policy         153.16         -5,000.00         -5,000.00         -7,25%           Dung Term Financ	Total Income	5,348,277.93	5,816,746.00	-468,468.07	91.95%
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%           Total Staff         64,010.29         199,205.00         -135,194.71         32,13%           RETIREE MEDICAL BENEFITS         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         -51,901.55         23,67%           OUTSIDE PROFESSIONAL SERVICES         0         -5,000.00         -51,901.55         23,67%           OUTSIDE PROFESSIONAL SERVICES         0         -6,000.00         -5,000.00         -5,000.00	Expense				
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%           Total Staff         64,010.29         199,205.00         -135,194.71         32.13%           RETIREE MEDICAL BENEFITS         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         -500.00         -51,991.55         23.67%           OUTSIDE PROFESSIONAL SERVICES         0         5,000.00         -5,000.00         -5,000.00         0.0%           Crime Insurance Policy         153.16         1         1         1,750.00         30.0%           Insurance Policy         153.16 <th>Staff</th> <th></th> <th></th> <th></th> <th></th>	Staff				
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%           Total Staff         64,010.29         199,205.00         -135,194.71         32.13%           RETIREE MEDICAL BENEFITS         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         0.00         0.00           Total RETIREE MEDICAL BENEFITS         16,098.45         68,000.00         -51,901.55         23.67%           OUTSIDE PROFESSIONAL SERVICES         Operational Consultant         0.00         5,000.00         -5,000.00         0.0%           Crime Insurance Policy         153.16         0.00         -997.30         77.25%           Long Term Financial Planner </th <th>Wages</th> <th>57,792.26</th> <th>163,191.00</th> <th>-105,398.74</th> <th>35.41%</th>	Wages	57,792.26	163,191.00	-105,398.74	35.41%
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%           Total Staff         64,010.29         199,205.00         -135,194.71         32.13%           RETIREE MEDICAL BENEFITS         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         -8,702.76         27.48%           Vision Care         969.30         4,000.00         -3030.70         24.23%           CalPERS Settlement         0.00         0.00         0.00         -51,901.55         23.67%           OUTSIDE PROFESSIONAL SERVICES         16,098.45         68,000.00         -51,901.55         23.67%           Operational Consultant         0.00         5,000.00         -5,000.00         0.0%           Crime Insurance Policy         153.16         153.16         153.16         153.16         153.16         153.16         153.16         153.16         153.16         153.16	Vacation Wages	0.00	6,816.00	-6,816.00	0.0%
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%           Total Staff         64,010.29         199,205.00         -135,194.71         32.13%           RETIREE MEDICAL BENEFITS         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         -30,303.70         24.23%           CalPERS Settlement         0.00         0.00         0.00         0.0%           Total RETIREE MEDICAL BENEFITS         16,098.45         68,000.00         -51,901.55         23.67%           OUTSIDE PROFESSIONAL SERVICES         Operational Consultant         0.00         5,000.00         -500.00         0.0%           Crime Insurance Policy         153.16         150.00         -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%           Actuarial Valuation	Medical/dental ins compensation	0.00	9,333.00	-9,333.00	0.0%
Payroll Processing         854.40         2,545.00         -1,690.60         33.57%           Total Staff         64,010.29         199,205.00         -135,194.71         32.13%           RETIREE MEDICAL BENEFITS         PERS Medical         11,831.91         52,000.00         -40,168.09         22.75%           Delta Dental         3,297.24         12,000.00         -8,702.76         27.46%           Vision Care         969.30         4,000.00         -3,030.70         24.23%           CalPERS Settlement         0.00         0.00         -0.00         0.00         0.00           Total RETIREE MEDICAL BENEFITS         16,098.45         68,000.00         -51,901.55         23.67%           OUTSIDE PROFESSIONAL SERVICES         0         -5,000.00         -50,000.00         0.0%           Crime Insurance Policy         153.16         -937.30         77.25%           Long Term Financial Planner         750.00         2,500.00         -72,487.98         33.1%           Accounting         6,000.00         37,080.00         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%      <	Payroll Taxes	2,328.90	13,820.00	-11,491.10	16.85%
Total Staff         64,010.29         199,205.00         -135,194.71         32.13%           RETIREE MEDICAL BENEFITS         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         -51,901.55         23.67%           OUTSIDE PROFESSIONAL SERVICES         0         5,000.00         -5,000.00         -5,000.00         0.0%           Crime Insurance Policy         153.16         0         -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         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         2,000.00         -2,200.00         0.0%           Bank Fee         0.00 </th <th>Workers Compensation/Life Ins</th> <th>3,034.73</th> <th>3,500.00</th> <th>-465.27</th> <th>86.71%</th>	Workers Compensation/Life Ins	3,034.73	3,500.00	-465.27	86.71%
RETIREE MEDICAL BENEFITS           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%           Total RETIREE MEDICAL BENEFITS         16,098.45         68,000.00         -51,901.55         23.67%           OUTSIDE PROFESSIONAL SERVICES         0.00         5,000.00         -55,000.00         0.0%           Crime Insurance Policy         153.16	Payroll Processing	854.40	2,545.00	-1,690.60	33.57%
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         0.00           Total RETIREE MEDICAL BENEFITS         16,098.45         68,000.00         -51,901.55         23.67%           OUTSIDE PROFESSIONAL SERVICES         Crime Insurance Policy         153.16         -5,000.00         -5,000.00         0.0%           Crime Insurance Policy         153.16         -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%           Actuarial Valuation         0.00         2,800.00         -2,800.00         0.0%           Audit         0.00         2,800.00         -2,800.00         0.0%           Bank Fee         0.00         50.00         -50.00         0.0%           Contra Costa County Expenses         6,918.61         39,520.00         -2,764,645.30         33.33%	Total Staff	64,010.29	199,205.00	-135,194.71	32.13%
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         0.00           Total RETIREE MEDICAL BENEFITS         16,098.45         68,000.00         -51,901.55         23.67%           OUTSIDE PROFESSIONAL SERVICES         Crime Insurance Policy         153.16         -5,000.00         -5,000.00         0.0%           Crime Insurance Policy         153.16         -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%           Bank Fee         0.00         20,000.00         -50.00         0.0%           Contra Costa County Expenses         6,918.61         39,520.00         -32,601.39         17.51%           EI Cerrito Reconciliation(s)         25,851.32         77,554.00         -51,702.68	RETIREE MEDICAL BENEFITS				
Vision Care         969.30         4,000.00         -3,030.70         24.23%           CalPERS Settlement         0.00         0.00         0.00         0.00           Total RETIREE MEDICAL BENEFITS         16,098.45         68,000.00         -51,901.55         23.67%           OUTSIDE PROFESSIONAL SERVICES         Operational Consultant         0.00         5,000.00         -5,000.00         0.0%           Crime Insurance Policy         153.16	PERS Medical	11,831.91	52,000.00	-40,168.09	22.75%
CalPERS Settlement         0.00         0.00         0.00         0.00           Total RETIREE MEDICAL BENEFITS         16,098.45         68,000.00         -51,901.55         23.67%           OUTSIDE PROFESSIONAL SERVICES         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         -2,764,645.30         33.33%           El Cerrito Reconciliation(s)         25,851.32         77,554.00         -51,702.68         33.33%           IT Service	Delta Dental	3,297.24	12,000.00	-8,702.76	27.48%
Total RETIREE MEDICAL BENEFITS         16,098.45         68,000.00         -51,901.55         23.67%           OUTSIDE PROFESSIONAL SERVICES         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 Reconciliation(s)         25,851.32         77,554.00         -51,702.68         33.33%           IT Services and Equipment         2,225.00         2,500.00         -525.00         0.0%           Fire Ab	Vision Care	969.30	4,000.00	-3,030.70	24.23%
OUTSIDE PROFESSIONAL SERVICES           Operational Consultant         0.00         5,000.00         -5,000.00         0.0%           Crime Insurance Policy         153.16	CalPERS Settlement	0.00	0.00	0.00	0.0%
Operational Consultant         0.00         5,000.00         -5,000.00         0.0%           Crime Insurance Policy         153.16	Total RETIREE MEDICAL BENEFITS	16,098.45	68,000.00	-51,901.55	23.67%
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%           El Cerrito Reconciliation(s)         25,851.32         77,554.00         -2,764,645.30         33.33%           El 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         3,000.00         -3,000.00         -0.0%           Fire Engineer Plan Review	OUTSIDE PROFESSIONAL SERVICES				
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%           El Cerrito Contract Fee         1,382,322.70         4,146,968.00         -2,764,645.30         33.33%           El 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         15,000.00         -15,000.00         0.0% </th <th>Operational Consultant</th> <th>0.00</th> <th>5,000.00</th> <th>-5,000.00</th> <th>0.0%</th>	Operational Consultant	0.00	5,000.00	-5,000.00	0.0%
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%           El Cerrito Contract Fee         1,382,322.70         4,146,968.00         -2,764,645.30         33.33%           El 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         -15,000.00         0.0%           Grant Writer/Coordinator         0.00         21,697.00         -21,697.00	Crime Insurance Policy	153.16			
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%           El Cerrito Contract Fee         1,382,322.70         4,146,968.00         -2,764,645.30         33.33%           El 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         -3,000.00         0.0%           Grant Writer/Coordinator         0.00         21,697.00         -21,697.00         0.0%	Nixle Fee	3,182.70	4,120.00	-937.30	77.25%
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%           El Cerrito Contract Fee         1,382,322.70         4,146,968.00         -2,764,645.30         33.33%           El 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%	Long Term Financial Planner	750.00	2,500.00	-1,750.00	30.0%
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%           El Cerrito Contract Fee         1,382,322.70         4,146,968.00         -2,764,645.30         33.33%           El 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%	Emergency Prep Coordinator	35,868.02	108,356.00	-72,487.98	33.1%
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%           El Cerrito Contract Fee         1,382,322.70         4,146,968.00         -2,764,645.30         33.33%           El 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%	Accounting	6,000.00	37,080.00	-31,080.00	16.18%
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%           El Cerrito Contract Fee         1,382,322.70         4,146,968.00         -2,764,645.30         33.33%           El 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%	Actuarial Valuation	0.00	2,800.00	-2,800.00	0.0%
Contra Costa County Expenses         6,918.61         39,520.00         -32,601.39         17.51%           El Cerrito Contract Fee         1,382,322.70         4,146,968.00         -2,764,645.30         33.33%           El 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%	Audit	0.00	20,000.00	-20,000.00	0.0%
El Cerrito Contract Fee         1,382,322.70         4,146,968.00         -2,764,645.30         33.33%           El 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%	Bank Fee	0.00	50.00	-50.00	0.0%
El 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%	Contra Costa County Expenses	6,918.61	39,520.00	-32,601.39	17.51%
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%	El Cerrito Contract Fee	1,382,322.70	4,146,968.00	-2,764,645.30	33.33%
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%	El Cerrito Reconciliation(s)	25,851.32	77,554.00	-51,702.68	33.33%
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%	IT Services and Equipment	2,225.00	2,500.00	-275.00	89.0%
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%	Fire Abatement Contract	0.00	5,250.00	-5,250.00	0.0%
Risk Management Insurance         0.00         21,697.00         -21,697.00         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%
<b>LAFCO Fees</b> 0.00 2,100.00 -2,100.00 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

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
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%
OUTSIDE PROFESSIONAL SERVICES - Other	0.00	0.00	0.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	1,473,005.97	4,549,968.00	-3,076,962.03	32.37%
COMMUNITY SERVICE ACTIVITIES				
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>	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	4,977.83	63,120.00	-58,142.17	7.89%
DISTRICT ACTIVITIES				
Professional Development	1,309.10	5,000.00	-3,690.90	26.18%
Office				
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%
Total Office	3,532.33	72,785.00	-69,252.67	4.85%
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%
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 October 2023

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
<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%
<b>Building Utilities/Service - Other</b>	286.96	3,940.00	-3,653.04	7.28%
<b>Total Building Utilities/Service</b>	5,414.27	22,360.00	-16,945.73	24.21%
Total DISTRICT ACTIVITIES	14,502.44	125,045.00	-110,542.56	11.6%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	1,572,594.98	5,025,338.00	-3,452,743.02	31.29%
Net Ordinary Income	3,775,682.95	791,408.00	2,984,274.95	477.08%
Other Income/Expense				
Other Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	3,775,682.95	791,408.00	2,984,274.95	477.08%