

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

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	223,303.00	Balance as of 12/31/2023
General Fund	5,856,837.51	Balance as of 12/31/2023, Pending Reconciliations
Special Tax Fund	113,597.90	Balance as of 12/31/2023, Pending Reconciliations
Capital Fund	755,002.76	Balance as of 12/31/2023, Pending Reconciliations
Total Cash Balance	6,948,941.17	
Investments		
LAIF Balance	2,527,668.29	Balance as of 12/31/2023, Pending Reconciliations
Total Investments	2,527,668.29	
Total Current Cash and Investments	9,476,609.46	

Kensington Fire Protection District

Balance Sheet

As of December 31, 2023

01/05/24

Accrual Basis

	Dec 31, 23	Dec 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	245,433.84	173,356.48	72,077.36
General Fund	5,856,837.51	2,483,828.43	3,373,009.08
Special Tax Fund	113,597.90	116,361.87	-2,763.97
Capital Fund	755,002.76	520,665.61	234,337.15
Total Checking/Savings	6,971,072.01	3,294,412.39	3,676,659.62
Accounts Receivable			
Accounts Receivable	4,805.80	4,805.80	0.00
Advance on Taxes	2,547,413.97	2,403,130.73	144,283.24
Advance on Supplemental Taxes	86,955.06	95,090.40	-8,135.34
Total Accounts Receivable	2,639,174.83	2,503,026.93	136,147.90
Other Current Assets			
Prepaid Services - EC	0.00	0.07	-0.07
Prepaid Exp.	1,684.83	3,336.57	-1,651.74
Prepaid CERBT - Retiree Trust	745,105.48	745,105.48	0.00
Investments			
LAIF Balance	2,527,668.29	14,586.30	2,513,081.99
US TBills - 4/20/23	0.00	3,000,000.00	-3,000,000.00
Fed Home Loan Bk - 9/27/23	0.00	3,500,000.00	-3,500,000.00
Total Investments	2,527,668.29	6,514,586.30	-3,986,918.01
Total Other Current Assets	3,274,458.60	7,263,028.42	-3,988,569.82
Total Current Assets	12,884,705.44	13,060,467.74	-175,762.30
Fixed Assets			
Land	5,800.00	5,800.00	0.00
Equipment	1,793,890.43	1,793,890.43	0.00
Accumulated Depreciation-Equip	-911,477.25	-803,767.41	-107,709.84
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,342,172.17	-1,276,209.07	-65,963.10
Current Capital Outlay			
PSB Renovation Soft Costs	1,148,203.22	689,517.23	458,685.99
PSB Renovation Hard Cost	3,415,642.81	214,343.75	3,201,299.06
Temp Facility - Soft Costs	261,739.37	153,760.62	107,978.75
Temp Facilities - Hard Costs	600,096.82	529,497.83	70,598.99
Temp Facilities - Lot Rental	21,776.80	6,000.00	15,776.80
Temp Facilities - Modular	54,722.88	9,687.84	45,035.04
Temp Facilities - Admin Sublet	36,578.25	12,192.75	24,385.50
Temp Facilities - Relocation	39,489.62	14,284.32	25,205.30
Fire Engine Type I	0.00	104.40	-104.40
Firefighters Qtrs/Equip	0.00	210.00	-210.00
Total Current Capital Outlay	5,578,249.77	1,629,598.74	3,948,651.03
Total Fixed Assets	7,515,872.04	3,740,893.95	3,774,978.09
TOTAL ASSETS	20,400,577.48	16,801,361.69	3,599,215.79
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	1,169,857.65	12,718.21	1,157,139.44
Due to Other - Issued by CCC	10,847.39	71,279.36	-60,431.97
Accounts Payable	305.34	1,605.34	-1,300.00
Total Accounts Payable	1,181,010.38	85,602.91	1,095,407.47

Kensington Fire Protection District

Balance Sheet

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Accrual Basis

	Dec 31, 23	Dec 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	2,861,716.01	226,847.91	2,634,868.10
Long Term Liabilities			
El Cerrito Reconciliation Liab.	233,481.39	233,481.39	0.00
Postretirement Health Ben Liab	0.14	0.14	0.00
Total Long Term Liabilities	233,481.53	233,481.53	0.00
Total Liabilities	3,095,197.54	460,329.44	2,634,868.10
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	3,279,540.31	3,268,979.11	10,561.20
Total Equity	17,305,379.94	16,341,032.25	964,347.69
TOTAL LIABILITIES & EQUITY	20,400,577.48	16,801,361.69	3,599,215.79

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

Accrual Basis

	Jul - Dec 23	Jul - Dec 22
Ordinary Income/Expense		
Income		
Property Taxes	5,405,490.92	5,112,065.43
Special Taxes	200,826.80	200,436.70
Other Tax Income	326.99	0.00
Lease Agreement	0.00	3,050.25
Interest Income	2,873.16	33,260.17
CERBT Reimbursement	30,735.48	18,088.02
Miscellaneous Income	0.00	163.18
Total Income	5,640,253.35	5,367,063.75
Expense		
Staff		
Wages	95,126.83	64,864.26
Vacation Wages	0.00	4,686.96
Medical/dental ins compensation	0.00	5,000.00
Payroll Taxes	5,051.88	4,723.17
Workers Compensation/Life Ins	3,034.73	1,760.33
Payroll Processing	1,414.52	1,235.78
Total Staff	104,627.96	82,270.50
RETIREE MEDICAL BENEFITS		
PERS Medical	19,719.85	27,546.28
Delta Dental	4,945.86	5,692.74
Vision Care	1,227.78	1,615.50
Total RETIREE MEDICAL BENEFITS	25,893.49	34,854.52
OUTSIDE PROFESSIONAL SERVICES		
Crime Insurance Policy	153.16	459.48
Nixle Fee	3,182.70	0.00
Long Term Financial Planner	750.00	3,162.50
Emergency Prep Coordinator	44,831.14	52,599.96
Accounting	9,000.00	18,000.00
Contra Costa County Expenses	6,918.61	23,840.21
El Cerrito Contract Fee	2,073,484.02	1,921,741.55
El Cerrito Reconciliation(s)	38,776.98	61,582.55
IT Services and Equipment	2,225.00	2,118.75
Fire Engineer Plan Review	0.00	640.00
LAFCO Fees	0.00	1,039.07
Legal Fees	2,581.20	10,045.08
Recruitment	8,706.00	10,110.00
Website Development/Maintenance	1,788.00	1,560.00
Wildland Vegetation Mgmt	0.00	2,500.00
Total OUTSIDE PROFESSIONAL SERVICES	2,192,396.81	2,109,399.15
COMMUNITY SERVICE ACTIVITIES		
Public Education	2,507.33	7,227.93
Open Houses	0.00	718.88
Community Shredder	2,470.50	4,461.15
Community Sandbags	2,373.35	1,492.61
Total COMMUNITY SERVICE ACTIVITIES	7,351.18	13,900.57
DISTRICT ACTIVITIES		
Professional Development	10,160.10	595.00
Office		
Mtg Room Rentals	0.00	80.00
Internet	2,017.50	1,146.00
Office Equipment	0.00	1,189.03
Office Expense	2,991.86	1,886.35
Office Supplies	599.33	0.00
Telephone	518.72	7,851.74
Total Office	6,127.41	12,153.12

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 Accrual Basis

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

	Jul - Dec 23	Jul - Dec 22
Firefighter's Apparel & PPE	0.00	1,264.02
Firefighters' Expenses	0.00	28,581.68
Memberships	4,525.02	695.00
Building Maintenance		
Janitorial Service	0.00	806.24
Miscellaneous Maint.	1,818.06	9,364.70
Total Building Maintenance	1,818.06	10,170.94
Building Utilities/Service		
Refuse Collection	1,546.56	623.20
Gas and Electric	2,583.90	6,436.06
Water/Sewer	3,241.61	1,755.96
Building Utilities/Service - Other	440.94	69.99
Total Building Utilities/Service	7,813.01	8,885.21
Total DISTRICT ACTIVITIES	30,443.60	62,344.97
Total Expense	2,360,713.04	2,302,769.71
Net Ordinary Income	3,279,540.31	3,064,294.04
Other Income/Expense		
Other Income		
Discount on US TBills	0.00	61,625.00
Discount on Fixed Security	0.00	143,060.07
Total Other Income	0.00	204,685.07
Net Other Income	0.00	204,685.07
Net Income	3,279,540.31	3,268,979.11

01/05/24

Accrual Basis

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

	\$ Change
Ordinary Income/Expense	
Income	
Property Taxes	293,425.49
Special Taxes	390.10
Other Tax Income	326.99
Lease Agreement	-3,050.25
Interest Income	-30,387.01
CERBT Reimbursement	12,647.46
Miscellaneous Income	-163.18
Total Income	273,189.60
Expense	
Staff	
Wages	30,262.57
Vacation Wages	-4,686.96
Medical/dental ins compensation	-5,000.00
Payroll Taxes	328.71
Workers Compensation/Life Ins	1,274.40
Payroll Processing	178.74
Total Staff	22,357.46
RETIREE MEDICAL BENEFITS	
PERS Medical	-7,826.43
Delta Dental	-746.88
Vision Care	-387.72
Total RETIREE MEDICAL BENEFITS	-8,961.03
OUTSIDE PROFESSIONAL SERVICES	
Crime Insurance Policy	-306.32
Nixle Fee	3,182.70
Long Term Financial Planner	-2,412.50
Emergency Prep Coordinator	-7,768.82
Accounting	-9,000.00
Contra Costa County Expenses	-16,921.60
El Cerrito Contract Fee	151,742.47
El Cerrito Reconciliation(s)	-22,805.57
IT Services and Equipment	106.25
Fire Engineer Plan Review	-640.00
LAFCO Fees	-1,039.07
Legal Fees	-7,463.88
Recruitment	-1,404.00
Website Development/Maintenance	228.00
Wildland Vegetation Mgmt	-2,500.00
Total OUTSIDE PROFESSIONAL SERVICES	82,997.66
COMMUNITY SERVICE ACTIVITIES	
Public Education	-4,720.60
Open Houses	-718.88
Community Shredder	-1,990.65
Community Sandbags	880.74
Total COMMUNITY SERVICE ACTIVITIES	-6,549.39
DISTRICT ACTIVITIES	
Professional Development	9,565.10
Office	
Mtg Room Rentals	-80.00
Internet	871.50
Office Equipment	-1,189.03
Office Expense	1,105.51
Office Supplies	599.33
Telephone	-7,333.02
Total Office	-6,025.71

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Accrual Basis

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

	<u>\$ Change</u>
Firefighter's Apparel & PPE	-1,264.02
Firefighters' Expenses	-28,581.68
Memberships	3,830.02
Building Maintenance	
Janitorial Service	-806.24
Miscellaneous Maint.	-7,546.64
Total Building Maintenance	-8,352.88
Building Utilities/Service	
Refuse Collection	923.36
Gas and Electric	-3,852.16
Water/Sewer	1,485.65
Building Utilities/Service - Other	370.95
Total Building Utilities/Service	-1,072.20
Total DISTRICT ACTIVITIES	-31,901.37
Total Expense	57,943.33
Net Ordinary Income	215,246.27
Other Income/Expense	
Other Income	
Discount on US TBills	-61,625.00
Discount on Fixed Security	-143,060.07
Total Other Income	-204,685.07
Net Other Income	-204,685.07
Net Income	10,561.20

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

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	5,405,490.92	5,475,049.00	-69,558.08	98.73%
Special Taxes	200,826.80	201,000.00	-173.20	99.91%
Other Tax Income	326.99	25,000.00	-24,673.01	1.31%
Lease Agreement	0.00	3,050.00	-3,050.00	0.0%
Interest Income	2,873.16	216,110.00	-213,236.84	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	<u>5,640,253.35</u>	<u>5,990,209.00</u>	<u>-349,955.65</u>	<u>94.16%</u>
Expense				
Staff				
Wages	92,293.50	163,191.00	-70,897.50	56.56%
Vacation Wages	0.00	6,816.00	-6,816.00	0.0%
Medical/dental ins compensation	2,833.33	9,333.00	-6,499.67	30.36%
Payroll Taxes	5,051.88	13,820.00	-8,768.12	36.56%
Workers Compensation/Life Ins	3,034.73	3,500.00	-465.27	86.71%
Payroll Processing	1,414.52	2,545.00	-1,130.48	55.58%
Total Staff	<u>104,627.96</u>	<u>199,205.00</u>	<u>-94,577.04</u>	<u>52.52%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	19,719.85	52,000.00	-32,280.15	37.92%
Delta Dental	4,945.86	12,000.00	-7,054.14	41.22%
Vision Care	1,227.78	4,000.00	-2,772.22	30.7%
Total RETIREE MEDICAL BENEFITS	<u>25,893.49</u>	<u>68,000.00</u>	<u>-42,106.51</u>	<u>38.08%</u>
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	44,831.14	108,356.00	-63,524.86	41.37%
Accounting	9,000.00	37,080.00	-28,080.00	24.27%
Actuarial Valuation	0.00	2,800.00	-2,800.00	0.0%
Audit	0.00	20,000.00	-20,000.00	0.0%
Bank Fee	0.00	50.00	-50.00	0.0%
Contra Costa County Expenses	6,918.61	39,520.00	-32,601.39	17.51%
EI Cerrito Contract Fee	2,073,484.02	4,146,968.00	-2,073,483.98	50.0%
EI Cerrito Reconciliation(s)	38,776.98	77,554.00	-38,777.02	50.0%
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%
Legal Fees	2,581.20	20,600.00	-18,018.80	12.53%

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

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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	1,788.00	3,120.00	-1,332.00	57.31%
Wildland Vegetation Mgmt	0.00	7,828.00	-7,828.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	<u>2,192,396.81</u>	<u>4,549,968.00</u>	<u>-2,357,571.19</u>	<u>48.19%</u>
COMMUNITY SERVICE ACTIVITIES				
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%
Firesafe Planting Grants	0.00	25,000.00	-25,000.00	0.0%
Community Sandbags	2,373.35	2,000.00	373.35	118.67%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
COMMUNITY SERVICE ACTIVITIES - Other	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	<u>7,351.18</u>	<u>63,120.00</u>	<u>-55,768.82</u>	<u>11.65%</u>
DISTRICT ACTIVITIES				
Professional Development	1,309.10	5,000.00	-3,690.90	26.18%
Office				
Internet	2,017.50	4,000.00	-1,982.50	50.44%
Office Equipment	0.00	5,000.00	-5,000.00	0.0%
Office Expense	2,991.86	54,000.00	-51,008.14	5.54%
Office Supplies	599.33	1,030.00	-430.67	58.19%
Telephone	518.72	8,240.00	-7,721.28	6.3%
Office- Other	0.00	515.00	-515.00	0.0%
Total Office	<u>6,127.41</u>	<u>72,785.00</u>	<u>-66,657.59</u>	<u>8.42%</u>
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	8,950.52	9,500.00	-549.48	94.22%
Building Maintenance				
Gardening service	0.00	500.00	-500.00	0.0%
Building alarm	0.00	1,500.00	-1,500.00	0.0%
Medical Waste Disposal	0.00	2,200.00	-2,200.00	0.0%
Janitorial Service	0.00	200.00	-200.00	0.0%
Miscellaneous Maint.	1,818.06	2,000.00	-181.94	90.9%
Total Building Maintenance	<u>1,818.06</u>	<u>6,400.00</u>	<u>-4,581.94</u>	<u>28.41%</u>
Building Utilities/Service				
Refuse Collection	1,546.56	3,000.00	-1,453.44	51.55%
Gas and Electric	2,583.90	11,300.00	-8,716.10	22.87%
Water/Sewer	3,241.61	4,120.00	-878.39	78.68%
Building Utilities/Service - Other	440.94	3,940.00	-3,499.06	11.19%
Total Building Utilities/Service	<u>7,813.01</u>	<u>22,360.00</u>	<u>-14,546.99</u>	<u>34.94%</u>

Kensington Fire Protection District

Profit & Loss Budget vs. Actual

July through December 2023

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total DISTRICT ACTIVITIES	26,018.10	125,045.00	-99,026.90	20.81%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	<u>2,356,287.54</u>	<u>5,025,338.00</u>	<u>-2,669,050.46</u>	<u>46.89%</u>
Net Ordinary Income	<u>3,283,965.81</u>	<u>964,871.00</u>	<u>2,319,094.81</u>	<u>340.35%</u>
Net Income	<u>3,283,965.81</u>	<u>964,871.00</u>	<u>2,319,094.81</u>	<u>340.35%</u>