### 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	- -
otal Current Cash and Investments	9,476,609.46	_

As of December 31, 2023

Current Assets   Current Current Current Assets   Current Current Current Assets   Current Cur		Dec 31, 23	Dec 31, 22	\$ Change
Checking/Savings	ASSETS			
Petty Cash	Current Assets			
Petty Cash	Checking/Savings			
General Fund   5.856.837.51   2.483.828.43   3.73.009.08   Special Tax Fund   113.097.90   116,981.87   2.768.39   Capital Fund   755.002.76   520.685.61   224,337.15   Total Checking/Savings   6.971.072.01   3.294.412.39   3.676.696.62   Accounts Receivable   4.805.80   4.805.80   0.00   Advance on Taxes   2.947.413.97   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   2.803.026.93   136,147.90   Cherrouran Assets   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48   745.105.48		200.00	200.00	0.00
Special Tax Fund   113,597.90   116,361.87   2,763.97   Capital Fund   755.002.76   520,685.61   234,337.15     Total Checking/Savings   6,971,072.01   3,294,412.39   3,676,659.62     Accounts Receivable   4,805.80   4,805.80   0,00     Accounts Receivable   4,805.80   4,805.80   0,00     Advance on Taxes   2,547,413.97   2,403,190.73   144,283.24     Advance on Supplemental Taxes   86,955.06   95,090.40   -8,135.34     Advance on Supplemental Taxes   2,593,174.83   2,503,026.93   136,147.90     Other Current Assets   0,00   0,07   0,07     Prepaid Services - EC   0,00   0,07   0,00     Prepaid Exp.   1,684.83   3,336.57   -1,651.74     Prepaid CFRBT - Retiree Trust   745,105.48   745,105.48   0,00     Investments   2,527,686.29   1,456.30   2,513,081.99     UST Bills - 4720/23   0,00   3,000,000   -3,000,000     Fed Home Loan Bk - 9/27/23   0,00   3,000,000   -3,000,000   -3,000,000     Fed Home Loan Bk - 9/27/23   0,00   3,000,000   -3,000,000   -3,000,000     Total Investments   2,527,686.29   6,514,586.30   2,988,569.82     Total Current Assets   12,884,705.44   13,060,467.74   -175,762.30     Fixed Assets   1,284,705.44   13,060,467.74   -175,762.30     Fixed Assets   1,284,705.44   13,060,467.74   -175,762.30     Fixed Assets   1,284,705.44   13,060,467.74   -177,09.84     Building and Improvements   2,391,581.26   0,00     Accumulated Depreciation-Equip   9-911,477.25   803,767.41   -107,799.84     Building and Improvements   2,391,581.26   2,391,581.26   0,00     Accumulated Depreciation-Bidg   -134,241.72   -1276,209.07   -6,5963.10     Current Capital Outlay   5,768,249.77   1,276,209.07   -6,5963.10     Tomp Facilities - Horiton   1,793,890.43   7,993,990.43   7,099,99     PBR Renovation Hard Cost   3,415,642.81   214,343.75   3,201,299.06   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75   1,797,75	KFPD Revolving Acct - Gen Fund	245,433.84	173,356.48	72,077.36
Capital Fund         755,002.76         \$20,685.61         234,337.15           Total Checking/Savings         6,971,072.01         3,294,412.39         3,676,659.62           Accounts Receivable         4,805.80         4,805.80         0.00           Advance on Supplemental Taxes         26,574,743.97         2,003,130.73         144,283.24           Advance on Supplemental Taxes         86,955.06         95,090.40         -8,135.34           Total Accounts Receivable         2,639,174.83         2,503,026.63         136,147.90           Other Current Assets         0,00         0,07         0.07           Prepaid Services - EC         1,884.83         3,338.57         -1,651.74           Prepaid Services - EC         1,884.83         3,336.57         -1,651.74           Prepaid Services - EC         1,884.83         3,385.75         -1,651.74           Prepaid Services - EC         0.00         0,00         0,00         0,00           LAIF Balance         2,527,668.29         14,586.3	General Fund	5,856,837.51	2,483,828.43	3,373,009.08
Total Checking/Savings	Special Tax Fund	113,597.90	116,361.87	-2,763.97
Accounts Receivable Accounts Receivable Advance on Taxes         4,805.80 2,547,413.97         2,403,130,73 2,403,130,73         144,283,24 142,83,24 Advance on Supplemental Taxes         86,955.06 89,590.04         95,990.40         -8,135,34 4,283,24 Advance on Supplemental Taxes         86,955.06 89,590.04         95,990.40         -8,135,34 4,283,24 4,283,24 7,290.00         136,147.90           Other Current Assets Prepaid Services - EC         0,00 1,684,83 7,45,105.48         0,07 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,174 7,165,	Capital Fund	755,002.76	520,665.61	234,337.15
Accounts Receivable	Total Checking/Savings	6,971,072.01	3,294,412.39	3,676,659.62
Accounts Receivable	Accounts Receivable			
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 Exp. Prepaid Exp. Prepaid CRRT - Retiree Trust Investments LAIF Balance US TBillis - 1420/23         0.00         3,036.57         -1,651.74           LAIF Balance US TBillis - 1420/23         0.00         3,000,000.00         -3,000,000.00           Fed Home Loan Bk - 9/27/23         0.00         3,000,000.00         -3,500,000.00           Fod Home Loan Bk - 9/27/23         0.00         3,500,000.00         -3,500,000.00           Total Other Current Assets         2,527,668.29         6,514,586.30         -3,986,918.01           Total Current Assets         12,884,705.44         13,060,467.74         -175,762.30           Fixed Assets Land Accumulated Depreciation-Equip Accumulated Depreciation-Equip Post Brown and Post Preciation - Equip Post Brown and Post Post Preciation - Equip Post Brown and Post Preciation - Equip Post Brown and Post Preciation - Equip Post Brown and Post Preciation - Equip Post Brown and Post Preciation - Equip Post Brown and Post Post Preciation - Equip Post Post Brown and Post Post Preciation - Equip Post Post Post Post Post Post Post Preciation - Equip Post Post Post Post Post Post Po	Accounts Receivable	4,805.80	4,805.80	0.00
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. Prepaid CERBT - Retiree Trust Investments LAIF Balance         2,527,668.29         14,568.30         2,513,081.99           LAIF Balance         2,527,668.29         14,568.30         2,513,081.99           US TBillis - 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         -3,000,000.00           Total Investments         2,527,668.29         6,514,586.30         -3,986,918.01           Total Current Assets         3,274,458.60         7,263,028.42         -3,988,569.92           Total Current Assets         1,284,705.44         13,060,467.74         -175,762.30           Fixed Assets         1         1,580.00         5,800.00         0.00           Equipment         1,793,880.43         1,793,880.43         0.00           Accumulated Depreciation-Equip         9-911,477.25         8-03,767.41         -107,709.84           Bullding and Improvements         2,391,581.26         2,391,581.26         2,391,581.26         0.00           Accumulated Depreciation - Bidg         1,146,203.22	Advance on Taxes	2,547,413.97	2,403,130.73	144,283.24
Other Current Assets         0.00         0.07         -0.07           Prepaid Services - EC         0.00         1,684.83         3,336.57         -1,661.74           Prepaid CERBT - Retiree Trust         745,105.48         745,105.48         0.00           Investments         0.00         3,000,000.00         3,000,000.00           LAIF Balance         2,527,688.29         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         2,527,688.29         6,514,586.30         -3,986,918.01           Total Current Assets         3,274,458.60         7,263,028.42         -3,988,569.92           Total Current Assets         12,884,705.44         13,060,467.74         -175,762.30           Fixed Assets         1         1,793,890.43         1,793,890.43         0.00           Equipment         1,793,890.43         1,793,890.43         0.00           Accumulated Depreciation-Equip         911,477.25         80,767.41         -107,709.84           Building and Improvements         2,391,581.26         2,391,581.26         0.00           Accumulated Depreciation - Equi	Advance on Supplemental Taxes			-8,135.34
Other Current Assets         0.00         0.07         -0.07           Prepaid Services - EC         0.00         1.684.83         3.336.57         -1.681.74           Prepaid CERBT - Retiree Trust         7.45,105.48         7.45,105.48         0.00           Investments         0.00         3.000,000.00         3.000,000.00           LAIF Balance         2.527,688.29         1.4,586.30         2.513,081.99           US TBills - 4/20/23         0.00         3.000,000.00         -3,500,000.00           Fed Home Loan Bk - 9/27/23         0.00         3,500,000.00         -3,500,000.00           Total Investments         2,527,688.29         6,514,586.30         -3,986,6918.01           Total Current Assets         3,274,458.60         7,263,028.42         -3,988,569.92           Total Current Assets         12,884,705.44         13,060,467.74         -175,762.30           Fixed Assets         1         1,793,890.43         1,793,890.43         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           Current Capital Outlay <th>Total Accounts Receivable</th> <th>2,639,174.83</th> <th>2,503,026.93</th> <th>136,147.90</th>	Total Accounts Receivable	2,639,174.83	2,503,026.93	136,147.90
Propaid Services - EC         0.00         0.07         -0.07           Prepaid Exp         1.684.83         3.33.57         -1.651.74           Prepaid CERBT - Retiree Trust Investments         745,105.48         745,105.48         7.00.00           LAF 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 Other Current Assets         2,527,668.29         6,514,586.30         -3,986,6918.01           Total Other Current Assets         12,884,705.44         13,060.467.74         -175,762.30           Fixed Assets         12,884,705.44         13,060.467.74         -175,762.30           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         -107,709.64           Building and Improvements         2,391,581.26         2,391,581.26         0.00           Accumulated Depreciation - Equip         1,1342,172.17         -1,276,209.07         -65,963.10           Current Capital Outsy         2,31	Other Current Assets	, ,		•
Prepaid Exp. Prepaid Exp. Prepaid CERBT - Retiree Trust Investments         1,684.83 (745,105.48)         3,336.57 (745,105.48)         −1,651.74 (745,105.48)         0.00 (745,105.48)         −1,651.74 (745,105.48)         −1,651.74 (745,105.48)         −1,651.74 (745,105.48)         −1,651.74 (745,105.48)         −1,651.74 (745,105.48)         −1,651.74 (745,105.48)         −1,651.74 (745,105.48)         −1,651.74 (745,105.48)         −1,651.74 (745,105.48)         −1,651.74 (745,105.48)         −1,651.74 (745,105.48)         −1,651.74 (745,105.48)         −1,651.74 (745,105.48)         −1,761.74 (745,105.48)         −1,761.74 (745,105.48)         −1,761.74 (745,105.48)         −1,761.74 (745,105.48)         −1,761.74 (745,105.48)         −1,761.74 (745,105.48)         −1,761.74 (745,105.48)         −1,761.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,777.74 (745,105.48)         −1,177.74 (745,105.48)         −1,177.74 (745,105.48)         −1,177.74 (745,105.48)         −1,177.74 (745,105.48)         −1,177.74 (745,105.48)         −1,177.74 (745,105.48)         −1,177.74 (745,105.48)         −1,177.74 (745,105.48)         −1,177.74 (745,105.48)         −1,177.74 (745,105.48) </td <th></th> <td>0.00</td> <td>0.07</td> <td>-0.07</td>		0.00	0.07	-0.07
Prepaid CERRT - Retiree Trust Investments         745,105.48         745,105.48         0.00           Investments         2,527,668.29         14,586.30         2,513,081.99           US TBIIIs - 4/20/23         0.00         3,000,000.00         -3,000,000.00           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         12,884,705.44         13,060,467.74         -175,762.30           Land         5,800.00         5,800.00         0.00           Equipment         1,793,890.43         1,793,890.43         1,00           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 - Bidg         -1,342,172.17         -1,276,209.07         -65,963.10           Current Capital Outlay         -1,342,172.17         -1,276,209.07         -65,963.10           PSB Renovation Hard Cost         1,48,203.22         689,517.23         458,685.99           PSB Renovat	•			
Investments		•	•	•
LAIF Balance   2,527,668.29	•	743,100.40	740,100.40	0.00
US TBIIIs - 4/20/23         0.00         3,000,000.00         -3,000,000.00           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         1,793,890.43         1,793,890.43         0.00           Equipment         1,793,890.43         1,793,890.43         0.00           Accumulated Depreciation-Equip         -911,477.25         -803,767.41         -107,708.04           Building and Improvements         2,391,581.26         2,391,581.26         0.00         0.00           Accumulated Depreciation - Bidg         1,148,203.22         689,517.23         458,685.99         1.00           PBB Renovation Soft Costs         1,148,203.22         689,517.23         458,685.99         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.		2 527 668 29	14 586 30	2 513 081 99
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         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 - Bildg         -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 Facilities - Short Costs         600,096.82         529,497.83         70,598.99           Temp Facilities - Hard Costs         600,096.82         529,497.83         70,598.99           Temp Facilities - Modular         54,722.88         9,687.84		The state of the s	•	
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         12,884,705.44         13,060,467.74         -175,762.30           Equipment         5,800.00         5,800.00         0.00           Accumulated Depreciation-Equip         -911,477.25         -803,767.41         -107,708.84           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 Facilities - Hard Costs         260,096.82         259,497.83         70,598.99           Temp Facilities - Hard Costs         600,096.82         529,497.83         70,598.99           Temp Facilities - Hard Costs         600,096.82         529,497.83         70,598.99           Temp Facilities - Admin Sublet         36,578.25         12,1				
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         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         -1,342,177.17         -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 Facilities - Soft Costs         261,739.37         153,760.62         107,978.75           Temp Facilities - Hard Costs         600,986.82         599,497.83         70,588.99           Temp Facilities - Lot Rental         21,776.80         6,000.00         15,776.80           Temp Facilities - Admin Sublet         36,578.25         12,192.75         24,385.50           Temp Facilities - Relocation         39,489.62         14				
Total Current Assets				
Fixed Assets   Land				
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 - Bidg         -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         39,499.62         14,284.32         25,205.30           Fire Engine Type I         0.00         104.40         -104.40 <t< th=""><th>Total Current Assets</th><th>12,884,705.44</th><th>13,060,467.74</th><th>-175,762.30</th></t<>	Total Current Assets	12,884,705.44	13,060,467.74	-175,762.30
Equipment Accumulated Depreciation-Equip Building and Improvements         1,793,890.43         1,793,890.43         0.00           Accumulated Depreciation-Equip Building and Improvements         2,391,581.26         2,891,581.26         0.00           Accumulated Depreciation - Bidg Current Capital Outlay         -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 Facilities - 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 - Relocation         39,489.62         12,192.75         24,385.50           Temp Facilities - Relocation         39,489.62         14,284.32         25,205.30<	Fixed Assets			
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 - Bidg         -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 Facilities - Hard Costs         600,096.82         529,497.83         70,598.99           Temp Facilities - Hard Costs         600,096.82         529,497.83         70,598.99           Temp Facilities - Modular         54,722.88         9,687.84         45,035.04           Temp Facilities - Modular         54,722.88         9,687.84         45,035.04           Temp Facilities - Relocation         39,489.62         14,284.32         25,205.30           Fire Engine Type I         0.00         104.40         -104.40           Fire Engine Type I         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         3,740,8	Land	5,800.00	5,800.00	0.00
Building and Improvements         2,391,581.26         2,391,581.26         0.00           Accumulated Depreciation - Bidg         -1,342,172.17         -1,276,209.07         -65,963.10           Current Capital Outlay         Current Capital Outlay         Current Capital Outlay         458,685.99           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 Facilities - Soft Costs         600,996.82         529,497.83         70,598.99           Temp Facilities - Hard Costs         600,996.82         529,497.83         70,598.99           Temp Facilities - Hord Costs         600,996.82         529,497.83         70,598.99           Temp Facilities - Hord 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           Fire Engine Type I         0.00         210.00         210.00           Total Current Capital Outlay         5,578,249.77         1,629,598.74         3,749,78.09 <th></th> <td></td> <td>1,793,890.43</td> <td></td>			1,793,890.43	
Accumulated Depreciation - Bldg Current Capital Outlay PSB Renovation Soft Costs I,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 - Relocation 39,489.62 14,284.32 25,205.30 Fire Engine Type I 0.00 104,40 Firefighters Ctrs/Equip 0.00 210.00  Total Current Capital Outlay 5,578,249.77 1,629,598.74 3,948,651.03  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 Due to Other - Issued by CCC 10,847.39 71,279.36 -60,431.97 Accounts Payable 305.34 -1,300.00			•	
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 ASSETS         20,400,577.48         16,801,361.69         3,599,215.79           LIABILITIES & EQUITY         Liabilities         1,157,139.44         1,157,139.44         1,157,139.44         1,157,139.44         1,157,139.44         1,279.36<			· · · · · · · · · · · · · · · · · · ·	
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 Facilities - Gosts         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         1         1         1         1		-1,342,172.17	-1,276,209.07	-65,963.10
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 ASSETS         20,400,577.48         16,801,361.69         3,599,215.79           LIABILITIES & EQUITY           Liabilities         Current Liabilities           Accounts Payable         1,169,857.65         12,718.21         1,157,139.44           Due to Revolving Acct - Gen Fnd         1,69,857.65         12,718.21         1,157,139.44				
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         Accounts Payable         1,169,857.65         12,718.21         1,157,139.44           Due to Revolving Acct - Gen Fnd Due to Other - Issued by CCC         10,847.39         71,279.36         -60,431.97			•	· · · · · · · · · · · · · · · · · · ·
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 ASSETS         20,400,577.48         16,801,361.69         3,799,215.79           LIABILITIES & EQUITY           Liabilities         Accounts Payable         1,169,857.65         12,718.21         1,157,139.44           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				
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 ASSETS         20,400,577.48         16,801,361.69         3,599,215.79           LIABILITIES & EQUITY           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		*	,	*
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 ASSETS         20,400,577.48         16,801,361.69         3,774,978.09           LIABILITIES & EQUITY           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	•	,		
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 ASSETS         20,400,577.48         16,801,361.69         3,774,978.09           LIABILITIES & EQUITY           Liabilities         Current Liabilities         Current Liabilities         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4	•		•	· · · · · · · · · · · · · · · · · · ·
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 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         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4         4	•	•	-	•
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         4         1,169,857.65         12,718.21         1,157,139.44           Due to Revolving Acct - Gen Fnd Due to Other - Issued by CCC Accounts Payable         10,847.39         71,279.36         -60,431.97           Accounts Payable         305.34         1,605.34         -1,300.00				
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         4         1,169,857.65         12,718.21         1,157,139.44           Due to Revolving Acct - Gen Fnd Due to Other - Issued by CCC Accounts Payable         10,847.39         71,279.36         -60,431.97           Accounts Payable         305.34         1,605.34         -1,300.00		*	· · · · · · · · · · · · · · · · · · ·	•
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         4         1,169,857.65         12,718.21         1,157,139.44           Due to Revolving Acct - Gen Fnd 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 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 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 Current Capital Outlay	5,578,249.77	1,629,598.74	3,948,651.03
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 Fixed Assets	7,515,872.04	3,740,893.95	3,774,978.09
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable Due to Revolving Acct - Gen Fnd Due to Other - Issued by CCC 10,847.39 1,169,857.65 12,718.21 1,157,139.44 1,605.34 1,605.34 1,605.34 1,605.34	TOTAL ASSETS	20.400.577.48	16.801.361.69	3.599.215.79
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	LIABILITIES & EQUITY Liabilities Current Liabilities		10,001,001100	5,555,216.115
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		1 160 857 65	12 718 21	1 157 130 <i>M</i>
Accounts Payable 305.34 1,605.34 -1,300.00			· ·	
	·			<u> </u>

## Kensington Fire Protection District Balance Sheet

01/05/24 Accrual Basis

As of December 31, 2023

	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 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	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

_	Jul - Dec 23	Jul - Dec 22
Ordinary Income/Expense		
Income	5 405 400 00	5 440 005 40
Property Taxes	5,405,490.92	5,112,065.43
Special Taxes	200,826.80	200,436.70
Other Tax Income Lease Agreement	326.99 0.00	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 Fire Engineer Plan Review	2,225.00	2,118.75 640.00
LAFCO Fees	0.00 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 Office	10,160.10	595.00
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
10101 011100	V, 121.71	12,100.12

# 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	
<b>Total Building Maintenance</b>	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	
<b>Building Utilities/Service - Other</b>	440.94	69.99	
<b>Total Building Utilities/Service</b>	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		04 007 00	
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	

	\$ Change
Ordinary Income/Expense	
Income	
Property Taxes	293,425.49
Special Taxes Other Tax Income	390.10 326.99
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	20 262 57
Wages Vacation Wages	30,262.57 -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 Emergency Prep Coordinator	-2,412.50 -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 -7,403.00
Legal Fees Recruitment	-7,463.88 -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 7.333.03
Telephone	-7,333.02
Total Office	-6,025.71

Firefighter's Apparel & PPE Firefighters' Expenses Memberships	-1,264.02 -28,581.68 3,830.02
Memberships	•
•	3,830.02
Duilding Maintanana	
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

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
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	5,640,253.35	5,990,209.00	-349,955.65	94.16%
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	104,627.96	199,205.00	-94,577.04	52.52%
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	25,893.49	68,000.00	-42,106.51	38.08%
<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%
<b>Emergency Prep Coordinator</b>	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%
El Cerrito Contract Fee	2,073,484.02	4,146,968.00	-2,073,483.98	50.0%
El 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

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         -7,828.00         -7,828.00         0.0%           Total OUTSIDE PROFESSIONAL SERVICES         2,192,396.81         4,549,968.00         -2,357,571.19         48,19%           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%           CGRT Emerg Kits/Sheds/Prepared         0.00         2,500.00         2-2,500.00         0.0%           Cert Emerg Kits/Sheds/Prepared         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         -30,029.50         44,92%           Firesafe Planting Grants         0.00         500.00         -500.00         0.0%           Community Sanctice Activities - Other         0.00         500.00         -500.00         0.0%		Jul - Dec 23	Budget	\$ Over Budget	% of Budget
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         57,33%           Wildland Vegetation Mgmt         0.00         7,828.00         -2,828.00         0.0%           Total OUTSIGE PROFESSIONAL SERVICES         2,192,396.81         4,549,968.00         -2,357,571.19         48.19%           COMMUNITY SERVICE ACTIVITIES         Public Education         2,507.33         20,000.00         -17,492.67         12,54%           EP Coord Expense Account         0.00         2,500.00         -2,500.00         0.0%           CERT Emerg Kits/Sheds/Prepared         0.00         2,500.00         -2,500.00         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 Shredder         2,470.50         5,000.00         -33,092.50         44.92%           Firesafe Planting Grants         0.00         500.00         -35,000.00         0.0%           Community Sanddags         2,373	Recruitment	8.706.00	14.925.00	-6.219.00	58.33%
Website Development/Maintenance Wildland Vagetation Migmt         1,788.00         3,120.00         -1,332.00         57.31%           Total OUTSIDE PROFESSIONAL SERVICES         2,192,396.81         4,549,968.00         -2,857,571.19         48.19%           COMMUNITY SERVICE ACTIVITIES         Public Education         2,597,33         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/Shods/Prepared         0.00         2,000.00         -2,000.00         0.0%           Open Houses         0.00         2,000.00         -2,000.00         0.0%           Community Sandbags         2,373.35         2,000.00         -2,000.00         0.0%           Community Sandbags         2,373.35         2,000.00         -500.00         0.0%           COMMUNITY SERVICE ACTIVITIES - Other         0.00         500.00         -500.00         0.0%           Total COMMUNITY SERVICE ACTIVITIES         7,351.18         63,120.00         -5,500.00         0.0%           Office         Equipment         0.00         5,000.00         -5,000.00         0.0%		•	•	,	
Wildland Vegetation Mgmt         0.00         7.828.00         -7.828.00         0.0%           Total OUTSIDE PROFESSIONAL SERVICES         2,192,396.81         4,549,968.00         -2,387,571.19         48.19%           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         2,500.00         -2,500.00         0.0%           Community Shredder         2,470.50         5,500.00         -3,029.50         44.92%           Firesafe Planting Grants         0.00         25,000.00         -30,000.00         0.0%           Community Shredder         2,373.35         2,000.00         -50,000.00         0.0%           Community Sandbags         2,373.35         2,000.00         -50,000.00         0.0%           Community Shredder         0.00         500.00         -50,000.00         0.0%           COMMUNITY SERVICE ACTIVITIES         0.00	•			•	
Total OUTSIDE PROFESSIONAL SERVICES   2,192,396.81   4,549,968.00   -2,357,571.19   48.19%   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%   COMMUNITY Strevices   0.00   2,000.00   -2,500.00   0.0%   COMMUNITY Strevices   0.00   2,000.00   -2,500.00   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   7,351.18   63,120.00   -55,768.82   11.65%   DISTRICT ACTIVITIES   Professional Development   1,309.10   5,000.00   -5,500.00   0.0%   COMMUNITY SERVICE ACTIVITIES   0.00   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0.00%   0	•	,		•	
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 Emery 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         44,929,60           Firesafe Planting Grants         0.00         25,000,00         −25,000,00         0.0%           Community Sandbags         2,373,35         2,000,00         −500,00         0.0%           COMMUNITY SERVICE ACTIVITIES - Other         0.00         500,00         −500,00         0.0%           COMMUNITY SERVICE ACTIVITIES - Other         1,309,10         5,000,00         −3,690,90         26,18%           Office         COMMUNITY SERVICE ACTIVITIES - Other         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		2.192.396.81			48.19%
EP Coord Expense Account		_, ,	.,,	_,,	
EP Coord Expense Account	Public Education	2.507.33	20.000.00	-17.492.67	12.54%
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         -500.00         0.0%           COMMUNITY SERVICE ACTIVITIES - Other         0.00         500.00         -500.00         0.0%           TOtal COMMUNITY SERVICE ACTIVITIES         7,351.18         63,120.00         -58,768.82         11.65%           DISTRICT ACTIVITIES         7,351.18         63,120.00         -58,690.00         26.18%           Office         1         1,309.10         5,000.00         -3,890.90         26.18%           DISTRICT ACTIVITIES         7,351.18         63,120.00         -1,982.50         50.44%           Office         1         1,000.00         -1,982.50         50.44%           Office         2         1,000.00         -1,982.50         50.44%	EP Coord Expense Account	•	•	•	
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         7,351.18         63,120.00         -55,768.82         11.66%           DISTRICT ACTIVITIES         7,351.18         63,120.00         -36,90.90         26.18%           Office         Eularement         2,017.50         4,000.00         -3,690.90         26.18%           Office Equipment         0.00         5,000.00         -3,690.90         26.18%           Office Equipment         0.00         5,000.00         -3,690.90         26.18%           Office Equipment         0.00         5,000.00         -5,000.00         0.0%           Office Expense         2,991.86         54,000.00         -5,000.00         -5,000.00		0.00	-	·	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         7,351.18         63,120.00         -55,768.82         11.65%           DISTRICT ACTIVITIES         7,351.18         63,120.00         -56,768.82         11.65%           DISTRICT ACTIVITIES         7,351.18         63,120.00         -5,600.00         26.18%           Office         1,309.10         5,000.00         -3,690.90         26.18%           Office         1,100.00         5,000.00         -1,982.50         50.44%         50.00         50.00         20.00         26.10%         50.44%         60.00         60.00         50.00         20.00         26.18%         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00 <th>CERT Emerg Kits/Sheds/Prepared</th> <td>0.00</td> <td>4,120.00</td> <td>-4,120.00</td> <td>0.0%</td>	CERT Emerg Kits/Sheds/Prepared	0.00	4,120.00	-4,120.00	0.0%
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         7,351.18         63,120.00         -55,768.82         11.65%           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 Expense         2,991.86         54,000.00         -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         -51,008.14         5.54%           Office-Other         0.00         515.00         -515.00         0.0%           Total Office         6,127.41         72,785.00         -66,657.59         8.42%           Firefighter's Apparel & PPE         0.00         5,000.00         -5,000.00         0.0%           Staff Appreciation <th>Open Houses</th> <td>0.00</td> <td>2,000.00</td> <td>-2,000.00</td> <td>0.0%</td>	Open Houses	0.00	2,000.00	-2,000.00	0.0%
Community Sandbags         2,373.35         2,000.00         373.35         118.67%           Volunter Appreciation         0.00         500.00         -500.00         0.0%           COMMUNITY SERVICE ACTIVITIES         7,351.18         63,120.00         -55,768.82         11.65%           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         -5,000.00         0.0%           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         6,127.41         72,785.00         -66,657.59         8.42%           Firefighter's Apparel & PPE         0.00         1,500.00         -1,500.00         0.0%           Staff Appreciation         0.00         2,500.00         -590.00 <th>Community Shredder</th> <td>2,470.50</td> <td>5,500.00</td> <td>-3,029.50</td> <td>44.92%</td>	Community Shredder	2,470.50	5,500.00	-3,029.50	44.92%
Volunteer Appreciation         0.00         500.00         -500.00         0.0%           COMMUNITY SERVICE ACTIVITIES         0.00         500.00         -500.00         0.0%           Total COMMUNITY SERVICE ACTIVITIES         7,351.18         63,120.00         -55,768.82         11.65%           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         -5,000.00         0.0%           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         6,127.41         72,785.00         -66,657.59         8.42%           Firefighter's Apparel & PPE         0.00         5,000.00         -5,000.00         0.0%           Staff Appreciation         0.00	Firesafe Planting Grants	0.00	25,000.00	-25,000.00	0.0%
COMMUNITY SERVICE ACTIVITIES - Other         0.00         500.00         -500.00         0.0%           Total COMMUNITY SERVICE ACTIVITIES         7,351.18         63,120.00         -55,768.82         11.65%           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         6,127.41         72,785.00         -66,657.59         8.42%           Firefighter's Apparel & PPE         0.00         1,500.00         -5,000.00         0.0%           Staff Appreciation         0.00         2,500.00         -500.00         0.0%           Memberships         8,950.52         9,500.00	Community Sandbags	2,373.35	2,000.00	373.35	118.67%
Total COMMUNITY SERVICE ACTIVITIES   7,351.18   63,120.00   -55,768.82   11.65%	Volunteer Appreciation	0.00	500.00	-500.00	0.0%
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         6,127.41         72,785.00         -66.657.59         8.42%           Firefighter's Apparel & PPE         0.00         1,500.00         -1,500.00         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         0.00         500.00         -500.00         0.0%           Medical Waste Disposal         0.00         2,200.00         -2,200.00	COMMUNITY SERVICE ACTIVITIES - Other	0.00	500.00	-500.00	0.0%
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         6,127.41         72,785.00         -66,657.59         8.42%           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         -500.00         0.0%           Memberships         8,950.52         9,500.00         -500.00         0.0%           Building Maintenance         0.00         500.00         -500.00         0.0%           Building Jarm	Total COMMUNITY SERVICE ACTIVITIES	7,351.18	63,120.00	-55,768.82	11.65%
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         6,127.41         72,785.00         -66,657.59         8.42%           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         -5,000.00         0.0%           Memberships         8,950.52         9,500.00         -549.48         94.22%           Building Maintenance         0.00         500.00         -500.00         0.0%           Medical Waste Disposal         0.00         2,000.00         -2,200.00         0.0%           Miscellaneous Maint.	DISTRICT ACTIVITIES				
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         6,127.41         72,785.00         -66,657.59         8.42%           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         -5,000.00         0.0%           Memberships         8,950.52         9,500.00         -549.48         94.22%           Building Maintenance         0.00         500.00         -500.00         0.0%           Medical Waste Disposal         0.00         2,000.00         -2,200.00         0.0%           Miscellaneous Maint.         1,818.06	Professional Development	1,309.10	5,000.00	-3,690.90	26.18%
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         6,127.41         72,785.00         -66,657.59         8.42%           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         0.00         500.00         -500.00         0.0%           Building Service         0.00         500.00         -500.00         0.0%           Medical Waste Disposal         0.00         2,000.00         -2,200.00         0.0%           Miscellaneous Maint.         1,818.06	Office				
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         6,127.41         72,785.00         -66,657.59         8.42%           Firefighter's Apparel & PPE         0.00         1,500.00         -1,500.00         0.0%           Firefighter's 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         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	Internet	2,017.50	4,000.00	-1,982.50	50.44%
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         6,127.41         72,785.00         -66,657.59         8.42%           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         9,500.00         -500.00         0.0%           Building alarm         0.00         500.00         -500.00         0.0%           Medical Waste Disposal         0.00         2,200.00         -2,200.00         0.0%           Miscellaneous Maint.         1,818.06         2,000.00         -181.94         90.9%           Total Building Maintenance         1,818.06         6,400.00         -4,581.94         28.41%           Building Utilities/Service         2,583.90	Office Equipment	0.00	5,000.00	-5,000.00	0.0%
Telephone         518.72         8,240.00         -7,721.28         6.3%           Office-Other         0.00         515.00         -515.00         0.0%           Total Office         6,127.41         72,785.00         -66,657.59         8.42%           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         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%           Miscellaneous Maint.         1,818.06         2,000.00         -181.94         90.9%           Total Building Maintenance         1,818.06         6,400.00         -4,581.94         28.41%           Building Utilities/Service         3,000.00         -1,453.44         51.55%           Gas and Electric         2,583.90	Office Expense	2,991.86	54,000.00	-51,008.14	5.54%
Office- Other         0.00         515.00         -515.00         0.0%           Total Office         6,127.41         72,785.00         -66,657.59         8.42%           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         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         1,818.06         6,400.00         -4,581.94         28.41%           Building Utilities/Service         2,583.90         11,300.00         -8,716.10         22.87%           Water/Sewer	Office Supplies	599.33	1,030.00	-430.67	58.19%
Total Office         6,127.41         72,785.00         -66,657.59         8.42%           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         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         1,818.06         6,400.00         -4,581.94         28.41%           Building Utilities/Service         2,583.90         11,300.00         -8,716.10         22.87%           Water/Sewer         3,241.61         4,120.00         -878.39         78.68%	Telephone	518.72	8,240.00	-7,721.28	6.3%
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         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         1,818.06         6,400.00         -4,581.94         28.41%           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%	Office- Other	0.00	515.00	-515.00	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         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         1,818.06         6,400.00         -4,581.94         28.41%           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%	Total Office	6,127.41	72,785.00	-66,657.59	8.42%
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         950.00         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         1,818.06         6,400.00         -4,581.94         28.41%           Building Utilities/Service         8         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%	Firefighter's Apparel & PPE	0.00	1,500.00	-1,500.00	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         1,818.06         6,400.00         -4,581.94         28.41%           Building Utilities/Service         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%	Firefighters' Expenses	0.00	5,000.00	-5,000.00	0.0%
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         1,818.06         6,400.00         -4,581.94         28.41%           Building Utilities/Service         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%	Staff Appreciation	0.00	2,500.00	-2,500.00	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.         1,818.06         2,000.00         -181.94         90.9%           Total Building Maintenance         1,818.06         6,400.00         -4,581.94         28.41%           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%	Memberships	8,950.52	9,500.00	-549.48	94.22%
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         1,818.06         6,400.00         -4,581.94         28.41%           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 Maintenance				
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         1,818.06         6,400.00         -4,581.94         28.41%           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%	Gardening service	0.00	500.00	-500.00	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         1,818.06         6,400.00         -4,581.94         28.41%           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 alarm	0.00	1,500.00	-1,500.00	0.0%
Miscellaneous Maint.         1,818.06         2,000.00         -181.94         90.9%           Total Building Maintenance         1,818.06         6,400.00         -4,581.94         28.41%           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%	Medical Waste Disposal	0.00	2,200.00	-2,200.00	0.0%
Total Building Maintenance       1,818.06       6,400.00       -4,581.94       28.41%         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%	Janitorial Service	0.00	200.00	-200.00	0.0%
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%	Miscellaneous Maint.	1,818.06	2,000.00	-181.94	90.9%
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%	Total Building Maintenance	1,818.06	6,400.00	-4,581.94	28.41%
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				
<b>Water/Sewer</b> 3,241.61 4,120.00 -878.39 78.68%	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%
<b>Building Utilities/Service - Other</b> 440.94 3,940.00 -3,499.06 11.19%	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         7,813.01         22,360.00         -14,546.99         34.94%	Total Building Utilities/Service	7,813.01	22,360.00	-14,546.99	34.94%

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

Total DISTRICT ACTIVITIES
Contingency
Total Expense
Net Ordinary Income
Net Income

Jul - Dec 23	Budget	\$ Over Budget	% of Budget
- Dec 20	Zaagot	TOTO. Budget	70 C. Buuget
26,018.10	125,045.00	-99,026.90	20.81%
0.00	20,000.00	-20,000.00	0.0%
2,356,287.54	5,025,338.00	-2,669,050.46	46.89%
3,283,965.81	964,871.00	2,319,094.81	340.35%
3,283,965.81	964,871.00	2,319,094.81	340.35%