

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of April 30, 2024**

Current Cash and Investments

Cash Balance		<u>Comments</u>
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	200,517.26	Balance as of 04/30/2024
General Fund	2,896,942.41	Balance as of 04/30/2024, Pending Reconciliations
Special Tax Fund	191,211.22	Balance as of 04/30/2024, Pending Reconciliations
Capital Fund	627,705.59	Balance as of 04/30/2024, Pending Reconciliations
Total Cash Balance	<u>3,916,576.48</u>	
Investments		
LAIF Balance	4,085,127.82	Balance as of 04/30/2024, Pending Reconciliations
Total Investments	<u>4,085,127.82</u>	
Total Current Cash and Investments	<u><u>8,001,704.30</u></u>	

Kensington Fire Protection District Balance Sheet Prev Year Comparison As of April 30, 2024

	Apr 30, 24	Apr 30, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Petty Cash	200.00	200.00	0.00	0.0%
KFPD Revolving Acct - Gen Fund	222,648.10	84,546.95	138,101.15	163.34%
General Fund	2,896,942.41	6,456,421.34	-3,559,478.93	-55.13%
Special Tax Fund	191,211.22	192,837.82	-1,626.60	-0.84%
Capital Fund	627,705.59	1,539,886.22	-912,180.63	-59.24%
Total Checking/Savings	3,938,707.32	8,273,892.33	-4,335,185.01	-52.4%
Accounts Receivable				
Accounts Receivable	4,805.80	4,805.80	0.00	0.0%
Advance on Taxes	169,576.92	145,220.21	24,356.71	16.77%
Advance on Supplemental Taxes	75,392.05	86,245.26	-10,853.21	-12.58%
Total Accounts Receivable	249,774.77	236,271.27	13,503.50	5.72%
Other Current Assets				
Prepaid Services - EC	0.00	0.07	-0.07	-100.0%
Prepaid Exp.	6,110.33	2,337.53	3,772.80	161.4%
Prepaid CERBT - Retiree Trust	508,252.48	745,105.48	-236,853.00	-31.79%
Investments				
LAIF Balance	4,085,127.82	18,529.71	4,066,598.11	21,946.37%
Fed Home Loan Bk - 9/27/23	0.00	3,500,000.00	-3,500,000.00	-100.0%
Total Investments	4,085,127.82	3,518,529.71	566,598.11	16.1%
Total Other Current Assets	4,599,490.63	4,265,972.79	333,517.84	7.82%
Total Current Assets	8,787,972.72	12,776,136.39	-3,988,163.67	-31.22%
Fixed Assets				
Land	5,800.00	5,800.00	0.00	0.0%
Equipment	1,818,946.43	1,793,890.43	25,056.00	1.4%
Accumulated Depreciation-Equip	-911,477.25	-803,767.41	-107,709.84	-13.4%
Building and Improvements	2,391,581.26	2,391,581.26	0.00	0.0%
Accumulated Depreciation - Bldg	-1,342,172.17	-1,276,209.07	-65,963.10	-5.17%
Current Capital Outlay				
PSB Renovation Soft Costs	1,364,416.62	777,952.73	586,463.89	75.39%
PSB Renovation Hard Cost	4,925,629.31	833,398.35	4,092,230.96	491.03%
Temp Facility - Soft Costs	261,739.37	238,102.37	23,637.00	9.93%
Temp Facilities - Hard Costs	603,664.63	595,392.92	8,271.71	1.39%
Temp Facilities - Lot Rental	27,153.60	11,200.00	15,953.60	142.44%
Temp Facilities - Modular	69,734.56	24,699.52	45,035.04	182.33%
Temp Facilities - Admin Sublet	51,209.55	21,946.95	29,262.60	133.33%
Temp Facilities - Relocation	42,695.77	33,382.05	9,313.72	27.9%
Fire Engine Type I	0.00	104.40	-104.40	-100.0%
Firefighters Qtrs/Equip	0.00	210.00	-210.00	-100.0%
Public Safety Building PreConst	1,060.00	0.00	1,060.00	100.0%

Kensington Fire Protection District Balance Sheet Prev Year Comparison

As of April 30, 2024

	Apr 30, 24	Apr 30, 23	\$ Change	% Change
Total Current Capital Outlay	7,347,303.41	2,536,389.29	4,810,914.12	189.68%
Total Fixed Assets	9,309,981.68	4,647,684.50	4,662,297.18	100.31%
Other Assets				
Deferred Outflow of Res. - OPEB	133,200.00	0.00	133,200.00	100.0%
Prop 1A Loan - State of CA	11,901.56	0.00	11,901.56	100.0%
Total Other Assets	145,101.56	0.00	145,101.56	100.0%
TOTAL ASSETS	18,243,055.96	17,423,820.89	819,235.07	4.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Due to Revolving Acct - Gen Fnd	47,645.60	667,326.21	-619,680.61	-92.86%
Due to Other - Issued by CCC	659,476.68	61,998.29	597,478.39	963.7%
Accounts Payable	697.24	1,297.24	-600.00	-46.25%
Total Accounts Payable	707,819.52	730,621.74	-22,802.22	-3.12%
Other Current Liabilities				
PSB Renovation Loan	1,539,460.63	1,539,460.63	0.00	0.0%
Deferred Inflow of Resources	0.00	141,245.00	-141,245.00	-100.0%
Total Other Current Liabilities	1,539,460.63	1,680,705.63	-141,245.00	-8.4%
Total Current Liabilities	2,247,280.15	2,411,327.37	-164,047.22	-6.8%
Long Term Liabilities				
EI Cerrito Reconciliation Liab.	187,870.08	233,481.39	-45,611.31	-19.54%
Postretirement Health Ben Liab	0.14	0.14	0.00	0.0%
Total Long Term Liabilities	187,870.22	233,481.53	-45,611.31	-19.54%
Total Liabilities	2,435,150.37	2,644,808.90	-209,658.53	-7.93%
Equity				
Fund Equity - General	3,889,496.00	3,889,496.00	0.00	0.0%
Fund Equity - Capital Projects	3,213,698.00	3,213,698.00	0.00	0.0%
Fund Equity - Special Revenue	109,075.00	109,075.00	0.00	0.0%
Fund Equity - Gen Fixed Asset	2,222,992.01	2,222,992.01	0.00	0.0%
Fund Equity	4,643,760.42	3,606,611.59	1,037,148.83	28.76%
Net Income	1,728,884.16	1,737,139.39	-8,255.23	-0.48%
Total Equity	15,807,905.59	14,779,011.99	1,028,893.60	6.96%
TOTAL LIABILITIES & EQUITY	18,243,055.96	17,423,820.89	819,235.07	4.7%

Kensington Fire Protection District

Profit & Loss Budget vs. Actual

July 2023 through April 2024

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes	5,402,979.62	5,475,049.00	-72,069.38	98.68%
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	0.00	0.00	0.0%
Interest Income	60,332.75	216,110.00	-155,777.25	27.92%
CERBT Reimbursement	30,735.48	63,500.00	-32,764.52	48.4%
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
Total Income	5,695,201.64	5,982,659.00	-287,457.36	95.2%
Gross Profit	5,695,201.64	5,982,659.00	-287,457.36	95.2%
Expense				
Staff				
Wages	168,974.48	191,468.00	-22,493.52	88.25%
Vacation Wages	5,022.00	5,022.00	0.00	100.0%
Medical/dental ins compensation	4,933.33	5,427.00	-493.67	90.9%
Payroll Taxes	11,882.81	15,032.00	-3,149.19	79.05%
Workers Compensation/Life Ins	3,034.73	3,100.00	-65.27	97.9%
Payroll Processing	2,284.30	2,830.00	-545.70	80.72%
Total Staff	196,131.65	222,879.00	-26,747.35	88.0%
RETIREE MEDICAL BENEFITS				
PERS Medical	35,062.66	50,500.00	-15,437.34	69.43%
Delta Dental	7,418.79	10,000.00	-2,581.21	74.19%
Vision Care	2,261.70	3,000.00	-738.30	75.39%
CalPERS Settlement	0.00	0.00	0.00	0.0%
Total RETIREE MEDICAL BENEFITS	44,743.15	63,500.00	-18,756.85	70.46%
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	10,155.00	20,000.00	-9,845.00	50.78%
Fiscal Analysis Consultant	1,200.00	25,000.00	-23,800.00	4.8%
Nixle Fee	3,182.70	3,200.00	-17.30	99.46%
Long Term Financial Planner	1,950.00	2,500.00	-550.00	78.0%
Emergency Prep Coordinator	80,137.45	107,704.00	-27,566.55	74.41%
Accounting	18,000.00	37,080.00	-19,080.00	48.54%
Actuarial Valuation	0.00	3,000.00	-3,000.00	0.0%
Audit	0.00	20,500.00	-20,500.00	0.0%
Bank Fee	0.00	50.00	-50.00	0.0%
Contra Costa County Expenses	7,211.36	39,520.00	-32,308.64	18.25%
El Cerrito Contract Fee	3,455,806.66	4,146,968.00	-691,161.34	83.33%
El Cerrito Reconciliation(s)	64,628.30	77,554.00	-12,925.70	83.33%
IT Services and Equipment	9,672.74	6,600.00	3,072.74	146.56%
Fire Abatement Contract	0.00	5,250.00	-5,250.00	0.0%
Fire Engineer Plan Review	240.00	3,000.00	-2,760.00	8.0%

Kensington Fire Protection District

Profit & Loss Budget vs. Actual

July 2023 through April 2024

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	0.0%
Risk Management Insurance	153.16	21,697.00	-21,543.84	0.71%
LAFCO Fees	0.00	2,100.00	-2,100.00	0.0%
Legal Fees	7,830.00	15,600.00	-7,770.00	50.19%
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	3,123.88	3,600.00	-476.12	86.77%
Wildland Vegetation Mgmt	0.00	7,828.00	-7,828.00	0.0%
OUTSIDE PROFESSIONAL SERVICES - Other	0.00	0.00	0.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	3,671,997.25	4,588,676.00	-916,678.75	80.02%
COMMUNITY SERVICE ACTIVITIES				
KPPCSD Grant	0.00	0.00	0.00	0.0%
Public Education	6,092.61	20,000.00	-13,907.39	30.46%
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	1,637.51	4,120.00	-2,482.49	39.75%
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	2,000.00	25,000.00	-23,000.00	8.0%
Community Sandbags	2,373.35	3,500.00	-1,126.65	67.81%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
COMMUNITY SERVICE ACTIVITIES - Other	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	14,573.97	64,620.00	-50,046.03	22.55%
DISTRICT ACTIVITIES				
Professional Development	6,908.10	5,000.00	1,908.10	138.16%
Office				
Internet	3,657.74	4,000.00	-342.26	91.44%
Office Equipment	0.00	2,500.00	-2,500.00	0.0%
Office Expense	5,915.51	6,000.00	-84.49	98.59%
Office Supplies	1,872.58	1,200.00	672.58	156.05%
Telephone	846.34	1,000.00	-153.66	84.63%
Office - Other	0.00	515.00	-515.00	0.0%
Total Office	12,292.17	15,215.00	-2,922.83	80.79%
Election	0.00	0.00	0.00	0.0%
Firefighter's Apparel & PPE	0.00	1,500.00	-1,500.00	0.0%
Firefighters' Expenses	0.00	5,000.00	-5,000.00	0.0%
Staff Appreciation	66.15	2,500.00	-2,433.85	2.65%
Memberships	4,525.02	9,500.00	-4,974.98	47.63%
Building Maintenance				
Needs Assess/Feasibility Study	0.00	0.00	0.00	0.0%
Gardening service	0.00	500.00	-500.00	0.0%
Building alarm	0.00	1,500.00	-1,500.00	0.0%

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2023 through April 2024

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
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.	2,468.06	2,500.00	-31.94	98.72%
Total Building Maintenance	2,468.06	6,900.00	-4,431.94	35.77%
Building Utilities/Service				
Refuse Collection	2,629.84	3,000.00	-370.16	87.66%
Gas and Electric	5,057.87	6,300.00	-1,242.13	80.28%
Water/Sewer	4,175.35	6,600.00	-2,424.65	63.26%
Building Utilities/Service - Other	748.90	3,940.00	-3,191.10	19.01%
Total Building Utilities/Service	12,611.96	19,840.00	-7,228.04	63.57%
Total DISTRICT ACTIVITIES	38,871.46	65,455.00	-26,583.54	59.39%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	3,966,317.48	5,025,130.00	-1,058,812.52	78.93%
Net Ordinary Income	1,728,884.16	957,529.00	771,355.16	180.56%
Other Income/Expense				
Other Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	1,728,884.16	957,529.00	771,355.16	180.56%

Kensington Fire Protection District Profit & Loss Prev Year Comparison July 2023 through April 2024

	<u>Jul '23 - Apr 24</u>	<u>Jul '22 - Apr 23</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
Property Taxes	5,402,979.62	5,113,477.90	289,501.72
Special Taxes	200,826.80	200,436.70	390.10
Other Tax Income	326.99	12,079.28	-11,752.29
Lease Agreement	0.00	3,050.25	-3,050.25
Interest Income	60,332.75	34,070.87	26,261.88
CERBT Reimbursement	30,735.48	18,088.02	12,647.46
Miscellaneous Income	0.00	559.28	-559.28
Total Income	<u>5,695,201.64</u>	<u>5,381,762.30</u>	<u>313,439.34</u>
Gross Profit	5,695,201.64	5,381,762.30	313,439.34
Expense			
Staff			
Wages	173,996.48	116,542.83	57,453.65
Vacation Wages	0.00	5,271.36	-5,271.36
Medical/dental ins compensation	4,933.33	6,000.00	-1,066.67
Payroll Taxes	11,882.81	9,232.67	2,650.14
Workers Compensation/Life Ins	3,034.73	1,760.33	1,274.40
Payroll Processing	2,284.30	2,041.30	243.00
Total Staff	<u>196,131.65</u>	<u>140,848.49</u>	<u>55,283.16</u>
RETIREE MEDICAL BENEFITS			
PERS Medical	35,062.66	44,623.41	-9,560.75
Delta Dental	7,418.79	9,487.90	-2,069.11
Vision Care	2,261.70	2,907.90	-646.20
Total RETIREE MEDICAL BENEFITS	<u>44,743.15</u>	<u>57,019.21</u>	<u>-12,276.06</u>
OUTSIDE PROFESSIONAL SERVICES			
Operational Consultant	11,355.00	2,362.50	8,992.50
Crime Insurance Policy	153.16	765.80	-612.64
Nixle Fee	3,182.70	0.00	3,182.70
Long Term Financial Planner	1,950.00	0.00	1,950.00
Emergency Prep Coordinator	80,137.45	87,666.60	-7,529.15
Accounting	18,000.00	30,895.00	-12,895.00
Audit	0.00	12,500.00	-12,500.00
Bank Fee	0.00	25.00	-25.00
Contra Costa County Expenses	7,211.36	56,254.22	-49,042.86
El Cerrito Contract Fee	3,455,806.66	3,202,902.59	252,904.07
El Cerrito Reconciliation(s)	64,628.30	102,637.59	-38,009.29
IT Services and Equipment	9,672.74	3,160.00	6,512.74
Fire Engineer Plan Review	240.00	1,720.32	-1,480.32
LAFCO Fees	0.00	1,731.79	-1,731.79
Legal Fees	7,830.00	15,553.62	-7,723.62
Recruitment	8,706.00	20,935.00	-12,229.00

Kensington Fire Protection District Profit & Loss Prev Year Comparison July 2023 through April 2024

	<u>Jul '23 - Apr 24</u>	<u>Jul '22 - Apr 23</u>	<u>\$ Change</u>
Website Development/Maintenance	3,123.88	2,719.88	404.00
Wildland Vegetation Mgmt	0.00	2,500.00	-2,500.00
Total OUTSIDE PROFESSIONAL SERVICES	3,671,997.25	3,544,329.91	127,667.34
COMMUNITY SERVICE ACTIVITIES			
Replanting Grant	2,000.00	0.00	2,000.00
Public Education	6,092.61	11,417.37	-5,324.76
CERT Emerg Kits/Sheds/Prepared	1,637.51	0.00	1,637.51
Open Houses	0.00	718.88	-718.88
Community Shredder	2,470.50	5,755.45	-3,284.95
Community Sandbags	2,373.35	3,940.05	-1,566.70
Total COMMUNITY SERVICE ACTIVITIES	14,573.97	21,831.75	-7,257.78
DISTRICT ACTIVITIES			
Professional Development	6,908.10	595.00	6,313.10
Office			
Mtg Room Rentals	0.00	80.00	-80.00
Internet	3,657.74	2,302.35	1,355.39
Office Equipment	0.00	1,189.03	-1,189.03
Office Expense	5,915.51	4,194.12	1,721.39
Office Supplies	1,872.58	268.28	1,604.30
Telephone	846.34	8,678.53	-7,832.19
Total Office	12,292.17	16,712.31	-4,420.14
Election	0.00	5,579.18	-5,579.18
Firefighter's Apparel & PPE	0.00	1,264.02	-1,264.02
Firefighters' Expenses	0.00	28,581.68	-28,581.68
Staff Appreciation	66.15	0.00	66.15
Memberships	4,525.02	9,505.00	-4,979.98
Building Maintenance			
Gardening service	0.00	140.00	-140.00
Janitorial Service	0.00	806.24	-806.24
Miscellaneous Maint.	2,468.06	10,078.70	-7,610.64
Total Building Maintenance	2,468.06	11,024.94	-8,556.88
Building Utilities/Service			
Refuse Collection	2,629.84	1,654.24	975.60
Gas and Electric	5,057.87	8,138.83	-3,080.96
Water/Sewer	4,175.35	2,223.42	1,951.93
Building Utilities/Service - Other	748.90	0.00	748.90
Total Building Utilities/Service	12,611.96	12,016.49	595.47
Total DISTRICT ACTIVITIES	38,871.46	85,278.62	-46,407.16
Total Expense	3,966,317.48	3,849,307.98	117,009.50
Net Ordinary Income	1,728,884.16	1,532,454.32	196,429.84
Other Income/Expense			
Other Income			

Kensington Fire Protection District
Profit & Loss Prev Year Comparison
July 2023 through April 2024

	<u>Jul '23 - Apr 24</u>	<u>Jul '22 - Apr 23</u>	<u>\$ Change</u>
Discount on US TBills	0.00	61,625.00	-61,625.00
Discount on Fixed Security	0.00	143,060.07	-143,060.07
Total Other Income	<u>0.00</u>	<u>204,685.07</u>	<u>-204,685.07</u>
Net Other Income	<u>0.00</u>	<u>204,685.07</u>	<u>-204,685.07</u>
Net Income	<u><u>1,728,884.16</u></u>	<u><u>1,737,139.39</u></u>	<u><u>-8,255.23</u></u>