#### Kensington Fire Protection District Cash and Investment Balance Sheet As of May 31, 2024

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

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	107,249.27	Balance as of 05/31/2024
General Fund	2,915,685.68	Balance as of 05/31/2024
Special Tax Fund	191,211.22	Balance as of 05/31/2024
Capital Fund	627,705.59	Balance as of 05/31/2024
Total Cash Balance	3,842,051.76	•
Investments		
LAIF Balance	4,085,127.82	Balance as of 05/31/2024
Total Investments	4,085,127.82	• •
Total Current Cash and Investments	7,927,179.58	_

CheckingSavings		May 31, 24	May 31, 23	\$ Change
CheckingSavings	ASSETS			
Petty Cash				
Petty Cash	Checking/Savings			
RFPD Revolving Acct - Gen Fund   107.249.27   60.686.42   46.5562   General Fund   2.915.686.58   60.66,722.14   -3.151.0364   Special Tax Fund   1912.11.22   192.837.82   -1.626.6   Capital Fund   62.770.559   1.355,355.89   7.277.650.3     Total Checking/Savings   3,842.051.76   7,675,802.27   -3.833,750.5     Accounts Receivable   4.805.80   4.805.80   4.805.80   Advance on Taxes   169.576.92   145.202.1   24.366.7     Advance on Taxes   169.576.92   145.202.1   24.366.7   Advance on Taxes   169.576.92   145.202.1   24.366.7   Advance on Supplemental Taxes   162.457.28   217.563.68   -55.106.4     Total Accounts Receivable   3.6840.00   367.586.89   -30.749.6     Other Current Assets   7.676.802.27   7.606.89   -30.749.6     Other Current Assets   7.676.802.27   7.606.89   -30.749.6     Prepaid Services - EC   0.00   0.07   -0.07		200.00	200.00	0.00
Capital Fund   191,211   22   192,837 & 2   -1,626.6   Capital Fund   191,211   22   192,837 & 2   -1,626.6   Capital Fund   627,705.59   1,355,355.89   .727,650.3     Total Checking/Savings   3,842,051.76   7,675,802.27   -3,833,750.5     Accounts Receivable			60.686.42	
Special Tax Fund	•		•	
Capital Fund         627,705.59         1,355,355.89         -727,660.3           Total Checking/Savings         3,842,051.76         7,675,802.27         -3,833,750.5           Accounts Receivable Accounts Receivable Advance on Supplemental Taxes         4,805.80         4,805.80         4,805.80         0.00           Advance on Supplemental Taxes         169,576.92         145,220.21         24,356.5         55,106.4           Total Accounts Receivable         336,840.00         367,589.69         -30,749.6           Other Current Assets         0.00         0.07         -0.0           Prepaid Services - EC         0.00         3,500.00         0.0         -2.500.885.1           Laif Balance         4,085,127.82         18,529.71         4,066,598.11         -6.0         -6.0           Total Curr				
Accounts Receivable Accounts Receivable Advance on Taxes         4,805.80 169,576.92 145,220.21 145,	•		· · · · · · · · · · · · · · · · · · ·	-727,650.3
Accounts Receivable         4,805.80         4,805.80         0.0           Advance on Taxes         169.576.92         145,220.21         24,386.3           Advance on Supplemental Taxes         162,457.28         217,563.68         -55,106.4           Total Accounts Receivable         336,840.00         367,589.69         -30,749.6           Other Current Assets	Total Checking/Savings	3,842,051.76	7,675,802.27	-3,833,750.5
Advance on Taxes         169,576.92         145,220.21         24,356.7           Advance on Supplemental Taxes         162,457.28         217,563.68         -55,106.4           Total Accounts Receivable         36,840.00         367,589.69         -30,749.6           Other Current Assets				
Advance on Supplemental Taxes         162,457.28         217,563.68         -55,106.4           Total Accounts Receivable         336,840.00         367,589.69         -30,749.6           Other Current Assets         9         -0.0         0.07         -0.0           Prepaid Exp.         6.110.33         2.087.77         4.022.5           Prepaid CERBT - Retiree Trust         508,252.48         745,105.48         -236,853.5           Investments         1.418 Balance         4.085,127.82         18.529.71         4.066,598.11           Fed Home Loan Bk - 9/27/23         0.00         3,500,000.00         -3,500,000.00           Total Investments         4.085,127.82         3,518,529.71         566,598.1           Total Other Current Assets         4,599,490.63         4,265,723.03         333,767.6           Total Current Assets         8,778,382.39         12,309,114.99         -3,530,732.6           Fixed Assets         1,41,41,477.2         -8,000.00         -8,000.00         -8,000.00 <t< td=""><td>Accounts Receivable</td><td></td><td>•</td><td>0.0</td></t<>	Accounts Receivable		•	0.0
Total Accounts Receivable         336,840.00         367,589.69         -30,749.60           Other Current Assets Prepaid Services - EC         0.00         0.07         -0.00           Prepaid Exp.         6,110.33         2,087,77         4.022.5           Prepaid CERBT - Retiree Trust Investments         508,252.48         745,105.48         -236,853.0           LAIF Balance Fed Home Loan Bk - 9/27/23         4,085,127.82         18,529.71         4,066,598.11           Total Investments         4,085,127.82         3,500,000.00         -3,500,000.00           Total Current Assets         4,599,490.63         4,265,723.03         333,767.6           Total Current Assets         4,599,490.63         4,265,723.03         333,767.6           Fixed Assets         5,800.00         5,800.00         5,800.00         0.0           Equipment         1,818,946.43         1,793,890.43         25,056.0           Equipment         1,818,946.43         1,793,890.43         25,056.0           Equipment         9,911,477.25         -803,767.41         -107,708.6           Building and Improvements         2,391,581.26         2,391,581.26         0.0         0.0           Accumulated Depreciation - Bidg         1,342,172.17         -1,726,090.77         -65,563.0         0	Advance on Taxes	169,576.92	145,220.21	24,356.7
Other Current Assets         0.00         0.07         -0.00           Prepaid Services - EC         6.110.33         2.087.77         4.022.5           Prepaid CERBT - Retiree Trust Investments         508,252.48         745,105.48         -236,853.0           LAIF Balance         4,085,127.82         18,529.71         4,066,598.11           Fed Home Loan Bk - 9/27/23         0.00         3,500,000.00         -3,500,000.00           Total Other Current Assets         4,085,127.82         3,518,529.71         566,598.1           Total Other Current Assets         4,599,490.63         4,265,723.03         333,767.6           Total Current Assets         8,778,382.39         12,309,114.99         -3,530,732.6           Fixed Assets         5,800.00         5,800.00         0.00           Equipment         1,818,946.43         1,793,890.43         2,5056.6           Accumulated Depreciation-Equip         -911,477.25         -803,767.41         -107,709.8           Accumulated Depreciation - Bidg         -1,342,172.17         -1,276,209.07         -65,963.1           Current Capital Outlay         -911,477.25         -803,767.41         -107,709.8           PSB Renovation Soft Costs         1,421,870.94         837,398.21         58,472.73           PSB Renovation	Advance on Supplemental Taxes	162,457.28	217,563.68	-55,106.4
Prepaid Services - EC         0.00         0.07         -0.02           Prepaid Exp.         6.110.33         2.087.77         4.022.5           Prepaid CERBT - Retiree Trust Investments         508,252.48         745,105.48         -236,853.0           LAIF Balance         4,085,127.82         18,529.71         4,066,598.11           Fed Home Loan Bk - 9/27/23         0.00         3,500,000.00         -3,500,000.00           Total Other Current Assets         4,085,127.82         3,518,529.71         566,598.1           Total Other Current Assets         4,599,490.63         4,265,723.03         333,767.6           Total Current Assets         8,778,382.39         12,309,114.99         -3,530,732.6           Fixed Assets         5,800.00         5,800.00         0.0           Equipment         1,818,946.43         1,793,890.43         25,056.0           Accumulated Depreciation-Equip         -911,477.25         -803,767.41         -107,709.8           Building and Improvements         2,391,581.26         2,391,581.26         0.0           Accumulated Depreciation - Felig         -1,342,172.17         -1,276,209.07         -65,963.1           Current Capital Outlay         87,988.21         584,472.73         58,963.1           PSB Renovation Soft Costs	Total Accounts Receivable	336,840.00	367,589.69	-30,749.6
Prepaid Exp.         6.110.33         2.087.77         4,022.2           Prepaid CERBT - Retiree Trust Investments         508,252.48         745,105.48         -236,853.0           LAIF Balance         4,085,127.82         18,529.71         4,066,598.11           Fed Home Loan Bk - 9/27/23         0.00         3,500,000.00         -3,500,000.00           Total Investments         4,085,127.82         3,518,529.71         566,598.1           Total Other Current Assets         4,599,490.63         4,265,723.03         333,767.6           Total Current Assets         8,778,382.39         12,309,114.99         -3,530,732.6           Fixed Assets         5,800.00         5,800.00         0.0           Equipment         1,818,946.43         1,793,890.43         25,055.           Accumulated Depreciation-Equip         911,477.25         -803,767.41         -107,709.8           Building and Improvements         2,391,581.26         2,391,581.26         0.0           Accumulated Depreciation - Bidg         -1,342,172.17         -1,276,209.07         -65,963.1           Current Capital Outlay         PSB Renovation Hard Cost         5,829,717.87         925,484.10         4,904,233.77           Temp Facilities - Hard Costs         261,739.37         261,682.37         57.00 </td <td></td> <td></td> <td></td> <td></td>				
Prepaid CERBT - Retiree Trust   108,252,48   745,105,48   -236,853.05   Investments   14,085,127.82   18,529,71   4,066,598.11   -3,500,000.00   -3,500,000   -3,				-0.0
Investments		•	•	4,022.5
LAIF Balance Fed Home Loan Bk - 9/27/23         4,085,127.82 0.00         18,529.71 3,500,000.00         4,066,598.11 -3,500,000.00           Total Investments         4,085,127.82         3,518,529.71         566,598.1           Total Other Current Assets         4,599,490.63         4,265,723.03         333,767.6           Total Current Assets         8,778,382.39         12,309,114.99         -3,530,732.6           Fixed Assets         5,800.00         5,800.00         0.0           Equipment         1,818,946.43         1,793,890.43         25,066.0           Accumulated Depreciation-Equip         911,477.25         -803,767.41         -107,709.8           Building and Improvements         2,391,581.26         0.03         0.0           Accumulated Depreciation - Bidg         -1,342,172.17         -1,276,209.07         -65,963.1           Current Capital Outlay         -1,342,172.17         -1,276,209.07         -65,963.1           PSB Renovation Soft Costs         1,421,870.94         837,398.21         584,472.73           PSB Renovation Hard Cost         5,829,717.87         925,484.10         4,904,233.77           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Hard Costs         608,501.11         600,096.82         <	•	508,252.48	745,105.48	-236,853.0
Fed Home Loan Bk - 9/27/23         0.00         3,500,000.00         -3,500,000.00           Total Investments         4,085,127.82         3,518,529.71         566,598.1           Total Other Current Assets         4,599,490.63         4,265,723.03         333,767.6           Total Current Assets         8,778,382.39         12,309,114.99         -3,530,732.6           Fixed Assets         5,800.00         5,800.00         0.00           Equipment         1,818,944.33         1,793,890.43         25,056.0           Accumulated Depreciation-Equip         -911,477.25         -803,767.41         -107,709.8           Building and Improvements         2,391,581.26         2,391,581.26         0.0           Accumulated Depreciation - Bldg         -1,342,172.17         -1,276,209.07         -65,963.1           Current Capital Outlay         7,988.73         2,981,581.26         2,391,581.26         0.0           PSB Renovation Soft Costs         1,421,870.94         837,398.21         584,472.73           PSB Renovation For Costs         261,739.37         261,682.37         57.00           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29		4 00E 407 00	10 500 71	4 066 E00 11
Total Investments         4,085,127.82         3,518,529.71         566,598.17           Total Other Current Assets         4,599,490.63         4,265,723.03         333,767.62           Total Current Assets         8,778,382.39         12,309,114.99         -3,530,732.62           Fixed Assets         Land         5,800.00         5,800.00         0.00           Equipment         1,818,946.43         1,793,890.43         25,056.6           Accumulated Depreciation-Equip         9911,477.25         803,767.41         -107,709.8           Building and Improvements         2,391,581.26         2,391,581.26         0.00           Accumulated Depreciation - Bidg         -1,342,172.17         -1,276,209.07         -65,963.1           Current Capital Outlay         PSB Renovation Soft Costs         1,421,870.94         837,398.21         584,472.73           PSB Renovation Soft Costs         1,421,870.94         837,398.21         584,472.73           PSB Renovation Hard Costs         5,829,717.87         925,484.10         4,904,233.77           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Relocation         45,035.04 <t< td=""><td></td><td></td><td></td><td></td></t<>				
Total Other Current Assets         4,599,490.63         4,265,723.03         333,767.66           Total Current Assets         8,778,382.39         12,309,114.99         -3,530,732.66           Fixed Assets         5,800.00         5,800.00         0.0           Equipment         1,818,946.43         1,793,890.43         25,056.0           Accumulated Depreciation-Equip         911,477.25         803,767.41         -107,709.6           Building and Improvements         2,391,581.26         2,391,581.26         0.0           Accumulated Depreciation - Bidg         -1,342,172.17         -1,276,209.07         -65,963.1           Current Capital Outlay         9SB Renovation Soft Costs         1,421,870.94         837,398.21         584,472.73           PSB Renovation Soft Costs         1,421,870.94         837,398.21         584,472.73           PSB Renovation Hard Cost         5,829,717.87         925,484.10         4,904,233.77           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Hord Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Modular         73,487.48         28,452.44 <td< td=""><td></td><td></td><td><del></del></td><td></td></td<>			<del></del>	
Total Current Assets   8,778,382.39   12,309,114.99   -3,530,732.65	-			·
Fixed Assets   Land				<u> </u>
Land         5,800.00         5,800.00         0.00           Equipment         1,818,946.43         1,793,890.43         25,056.0           Accumulated Depreciation - Equip         -911,477.25         -803,767.41         -107,799.8           Building and Improvements         2,391,581.26         2,391,581.26         2,391,581.26         0.0           Accumulated Depreciation - Bidg         -1,342,172.17         -1,276,209.07         -65,963.1           Current Capital Outlay         PSB Renovation Soft Costs         1,421,870.94         837,398.21         584,472.73           PSB Renovation Hard Cost         5,829,717.87         925,484.10         4,904,233.77         57.00           Temp Facilities - Hard Costs         608,501.11         600,96.82         8,404.29           Temp Facilities - Hard Costs         608,501.11         600,96.82         8,404.29           Temp Facilities - Lot Rental         28,497.80         12,500.00         15,997.80           Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Admin Sublet         53,648.10         24,385.50         29,262.60           Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00 <t< td=""><td></td><td>0,770,302.39</td><td>12,309,114.99</td><td>-3,330,732.0</td></t<>		0,770,302.39	12,309,114.99	-3,330,732.0
Equipment   1,818,946.43   1,793,890.43   25,056.05   Accumulated Depreciation-Equip   -911,477.25   -803,767.41   -107,709.85   Building and Improvements   2,391,581.26   2,391,581.26   0.0   0.0   0.0   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   11,901.55   0.00   0		5 000 00	5 000 00	0.0
Accumulated Depreciation-Equip         -911,477.25         -803,767.41         -107,709.8           Building and Improvements         2,391,581.26         2,391,581.26         0.0           Accumulated Depreciation - Bldg         -1,342,172.17         -1,276,209.07         -65,963.1           Current Capital Outlay         -1,342,172.17         -1,276,209.07         -65,963.1           PSB Renovation Soft Costs         1,421,870.94         837,398.21         584,472.73           PSB Renovation Hard Cost         5,829,717.87         925,484.10         4,904,233.77           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Hodular         28,497.80         12,500.00         15,997.80           Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Admin Sublet         53,648.10         24,385.50         29,262.60           Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00         104.40         -104.40           Firefighters Qtrs/Equip         0.00         210.00         -2200.00			· · · · · · · · · · · · · · · · · · ·	
Building and Improvements         2,391,581.26         2,391,581.26         0.0           Accumulated Depreciation - Bidg         -1,342,172.17         -1,276,209.07         -65,963.1           Current Capital Outlay         Current Capital Outlay         837,398.21         584,472.73           PSB Renovation Soft Costs         1,421,870.94         837,398.21         584,472.73           PSB Renovation Hard Cost         5,829,717.87         925,484.10         4,904,233.77           Temp Facility - Soft Costs         261,739.37         261,682.37         57.00           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Lot Rental         28,497.80         12,500.00         15,997.80           Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00         104.40         -104.40           Fire Engine Type I         0.00         210.00         220.00           Public Safety Building PreConst         2,200.00         2,724,568.40         5,600,123.6 <th< td=""><td></td><td></td><td></td><td></td></th<>				
Accumulated Depreciation - Bldg Current Capital Outlay         -1,342,172.17         -1,276,209.07         -65,963.1           PSB Renovation Soft Costs         1,421,870.94         837,398.21         584,472.73           PSB Renovation Hard Cost         5,829,717.87         925,484.10         4,904,233.77           Temp Facility - Soft Costs         261,739.37         261,682.37         57.00           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Lot Rental         28,497.80         12,500.00         15,997.80           Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Admin Sublet         53,648.10         24,385.50         29,262.60           Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00         104.40         -104.40           Firefighters Qtrs/Equip         0.00         210.00         -210.00           Public Safety Building PreConst         2,200.00         0.00         2,200.00           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,451,506.7           Other Assets         10,287,370.35         4,835,863.61         5,451,506.7				
Current Capital Outlay           PSB Renovation Soft Costs         1,421,870.94         837,398.21         584,472.73           PSB Renovation Hard Cost         5,829,717.87         925,484.10         4,904,233.77           Temp Facility - Soft Costs         261,739.37         261,682.37         57.00           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Lot Rental         28,497.80         12,500.00         15,997.80           Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Admin Sublet         53,648.10         24,385.50         29,262.60           Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00         104.40         -104.40           Firefighters Qtrs/Equip         0.00         210.00         -210.00           Public Safety Building PreConst         2,200.00         0.00         2,200.00           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Other Assets         10,287,370.35         4,835,863.61         5,451,506.7           Other Assets         133,200.00         0.00         11,901.5 <td></td> <td></td> <td></td> <td></td>				
PSB Renovation Soft Costs         1,421,870.94         837,398.21         584,472.73           PSB Renovation Hard Cost         5,829,717.87         925,484.10         4,904,233.77           Temp Facility - Soft Costs         261,739.37         261,682.37         57.00           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Lot Rental         28,497.80         12,500.00         15,997.80           Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Admin Sublet         53,648.10         24,385.50         29,262.60           Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00         104.40         -104.40           Fire Engine Type I         0.00         210.00         -210.00           Public Safety Building PreConst         2,200.00         0.00         2,200.00           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Other Assets         10,287,370.35         4,835,863.61         5,451,506.7           Other Assets         Deferred Outflow of Res OPEB         133,200.00         0.00         133,200.0		-1,342,172.17	-1,276,209.07	-65,963. <sup>2</sup>
PSB Renovation Hard Cost         5,829,717.87         925,484.10         4,904,233.77           Temp Facility - Soft Costs         261,739.37         261,682.37         57.00           Temp Facilities - Hard Costs         608,501.11         600,996.82         8,404.29           Temp Facilities - Lot Rental         28,497.80         12,500.00         15,997.80           Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Admin Sublet         53,648.10         24,385.50         29,262.60           Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00         104.40         -104.40           Firefighters Qtrs/Equip         0.00         210.00         -210.00           Public Safety Building PreConst         2,200.00         0.00         2,200.00           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Other Assets         10,287,370.35         4,835,863.61         5,451,506.7           Deferred Outflow of Res OPEB         133,200.00         0.00         11,901.5           Orban - State of CA         11,901.56         0.00         1145,101.5		1 /21 870 0/	837 308 21	584 472 73
Temp Facility - Soft Costs         261,739.37         261,682.37         57.00           Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Lot Rental         28,497.80         12,500.00         15,997.80           Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Admin Sublet         53,648.10         24,385.50         29,262.60           Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00         104.40         -104.40           Firefighters Qtrs/Equip         0.00         210.00         -210.00           Public Safety Building PreConst         2,200.00         0.00         2,200.00           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Other Assets         10,287,370.35         4,835,863.61         5,451,506.3           Other Assets         0.00         0.00         133,200.0           Prop 1A Loan - State of CA         11,901.56         0.00         11,901.5           Total Other Assets         145,101.56         0.00         145,101.5			-	·
Temp Facilities - Hard Costs         608,501.11         600,096.82         8,404.29           Temp Facilities - Lot Rental         28,497.80         12,500.00         15,997.80           Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Admin Sublet         53,648.10         24,385.50         29,262.60           Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00         104.40         -104.40           Firefighters Qtrs/Equip         0.00         210.00         -210.00           Public Safety Building PreConst         2,200.00         0.00         2,724,568.40         5,600,123.6           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Other Assets         10,287,370.35         4,835,863.61         5,451,506.7           Other Assets         133,200.00         0.00         133,200.0           Prop 1A Loan - State of CA         11,901.56         0.00         145,101.56           Total Other Assets         145,101.56         0.00         145,101.56			-	· · ·
Temp Facilities - Lot Rental         28,497.80         12,500.00         15,997.80           Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Admin Sublet         53,648.10         24,385.50         29,262.60           Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00         104.40         -104.40           Firefighters Qtrs/Equip         0.00         210.00         -210.00           Public Safety Building PreConst         2,200.00         0.00         2,200.00           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Total Fixed Assets         10,287,370.35         4,835,863.61         5,451,506.7           Other Assets         0.00         0.00         133,200.0           Prop 1A Loan - State of CA         11,901.56         0.00         11,901.5           Total Other Assets         145,101.56         0.00         145,101.5				
Temp Facilities - Modular         73,487.48         28,452.44         45,035.04           Temp Facilities - Admin Sublet         53,648.10         24,385.50         29,262.60           Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00         104.40         -104.40           Firefighters Qtrs/Equip         0.00         210.00         -210.00           Public Safety Building PreConst         2,200.00         0.00         2,724,568.40         5,600,123.6           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Total Fixed Assets         10,287,370.35         4,835,863.61         5,451,506.7           Other Assets         0eferred Outflow of Res OPEB         133,200.00         0.00         133,200.0           Prop 1A Loan - State of CA         11,901.56         0.00         11,901.5           Total Other Assets         145,101.56         0.00         145,101.5			-	
Temp Facilities - Admin Sublet         53,648.10         24,385.50         29,262.60           Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00         104.40         -104.40           Firefighters Qtrs/Equip         0.00         210.00         -210.00           Public Safety Building PreConst         2,200.00         0.00         2,200.00           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Total Fixed Assets         10,287,370.35         4,835,863.61         5,451,506.7           Other Assets         Deferred Outflow of Res OPEB         133,200.00         0.00         133,200.0           Prop 1A Loan - State of CA         11,901.56         0.00         11,901.5           Total Other Assets         145,101.56         0.00         145,101.5				
Temp Facilities - Relocation         45,029.41         34,254.56         10,774.85           Fire Engine Type I         0.00         104.40         -104.40           Firefighters Qtrs/Equip         0.00         210.00         -210.00           Public Safety Building PreConst         2,200.00         0.00         2,200.00           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Total Fixed Assets         10,287,370.35         4,835,863.61         5,451,506.7           Other Assets         Deferred Outflow of Res OPEB         133,200.00         0.00         133,200.0           Prop 1A Loan - State of CA         11,901.56         0.00         11,901.5           Total Other Assets         145,101.56         0.00         145,101.5		•		•
Fire Engine Type I         0.00         104.40         -104.40           Firefighters Qtrs/Equip         0.00         210.00         -210.00           Public Safety Building PreConst         2,200.00         0.00         2,200.00           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Total Fixed Assets         10,287,370.35         4,835,863.61         5,451,506.7           Other Assets         Deferred Outflow of Res OPEB         133,200.00         0.00         133,200.0           Prop 1A Loan - State of CA         11,901.56         0.00         11,901.5           Total Other Assets         145,101.56         0.00         145,101.5	•	,		•
Firefighters Qtrs/Equip Public Safety Building PreConst         0.00 2,200.00         210.00 0.00         -210.00 2,200.00           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Total Fixed Assets         10,287,370.35         4,835,863.61         5,451,506.7           Other Assets Deferred Outflow of Res OPEB Prop 1A Loan - State of CA         133,200.00 11,901.56         0.00 0.00         133,200.0           Total Other Assets         145,101.56         0.00         145,101.5		•		
Public Safety Building PreConst         2,200.00         0.00         2,200.00           Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Total Fixed Assets         10,287,370.35         4,835,863.61         5,451,506.7           Other Assets             Deferred Outflow of Res OPEB				
Total Current Capital Outlay         8,324,692.08         2,724,568.40         5,600,123.6           Total Fixed Assets         10,287,370.35         4,835,863.61         5,451,506.7           Other Assets             Deferred Outflow of Res OPEB             Prop 1A Loan - State of CA         133,200.00             11,901.56         0.00             111,901.56           Total Other Assets         145,101.56         0.00         145,101.56		0.00		
Total Fixed Assets         10,287,370.35         4,835,863.61         5,451,506.7           Other Assets         Deferred Outflow of Res OPEB Prop 1A Loan - State of CA         133,200.00 11,901.56         0.00 113,901.5           Total Other Assets         145,101.56         0.00 145,101.5	Public Safety Building PreConst	2,200.00	0.00	2,200.00
Other Assets         Deferred Outflow of Res OPEB Prop 1A Loan - State of CA         133,200.00 133,200.00 11,901.56         0.00 113,200.00 11,901.56           Total Other Assets         145,101.56         0.00 145,101.56	Total Current Capital Outlay	8,324,692.08	2,724,568.40	5,600,123.6
Deferred Outflow of Res OPEB Prop 1A Loan - State of CA         133,200.00 133,200.00 0.00 11,901.56         0.00 11,901.5           Total Other Assets         145,101.56 0.00 145,101.5         0.00 145,101.5	Total Fixed Assets	10,287,370.35	4,835,863.61	5,451,506.7
Prop 1A Loan - State of CA         11,901.56         0.00         11,901.5           Total Other Assets         145,101.56         0.00         145,101.5				
Total Other Assets         145,101.56         0.00         145,101.5				133,200.0
	Prop 1A Loan - State of CA	11,901.56	0.00	11,901.5
OTAL ASSETS 19,210,854.30 17,144,978.60 2,065,875.7	Total Other Assets	145,101.56	0.00	145,101.5
	OTAL ASSETS	19,210,854.30	17,144,978.60	2,065,875.7

## Kensington Fire Protection District Balance Sheet Prev Year Comparison As of May 31, 2024

06/13/24 **Accrual Basis** 

_	May 31, 24	May 31, 23	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	60,622.87	639,360.44	-578,737.57
Due to Other - Issued by CCC	1,954,076.23	49,970.01	1,904,106.22
Accounts Payable	697.24	1,297.24	-600.00
Total Accounts Payable	2,015,396.34	690,627.69	1,324,768.65
Other Current Liabilities			
PSB Renovation Loan	1,539,460.63	1,539,460.63	0.00
Deferred Inflow of Resources	0.00	141,245.00	-141,245.00
Total Other Current Liabilities	1,539,460.63	1,680,705.63	-141,245.00
Total Current Liabilities	3,554,856.97	2,371,333.32	1,183,523.65
Long Term Liabilities			
El Cerrito Reconcilation Liab.	187,870.08	233,481.39	-45,611.31
Postretirement Health Ben Liab	0.14	0.14	0.00
Total Long Term Liabilities	187,870.22	233,481.53	-45,611.31
Total Liabilities	3,742,727.19	2,604,814.85	1,137,912.34
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	4,643,760.42	3,606,611.59	1,037,148.83
Net Income	1,389,105.68	1,498,291.15	-109,185.47
Total Equity	15,468,127.11	14,540,163.75	927,963.36
TOTAL LIABILITIES & EQUITY	19,210,854.30	17,144,978.60	2,065,875.70

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

_	Jul '23 - May 24	Jul '22 - May 23	\$ Change
Ordinary Income/Expense			
Income Property Taxes	5,508,788.12	5,257,664.36	251,123.76
Special Taxes	200,826.80	200,436.70	390.10
Other Tax Income	326.99	12,289.88	-11,962.89
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	5,801,010.14	5,526,159.36	274,850.78
Gross Profit	5,801,010.14	5,526,159.36	274,850.78
Expense			
Staff			
Wages	194,825.00	131,835.24	62,989.76
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	13,459.93	10,443.11	3,016.82
Workers Compensation/Life Ins	3,034.73	1,760.33	1,274.40
Payroll Processing	2,493.36	2,238.52	254.84
Total Staff	218,746.35	157,548.56	61,197.79
RETIREE MEDICAL BENEFITS			
PERS Medical	38,723.65	48,989.18	-10,265.53
Delta Dental	7,418.79	10,436.69	-3,017.90
Vision Care	2,520.18	3,101.76	-581.58
Total RETIREE MEDICAL BENEFITS	48,662.62	62,527.63	-13,865.01
OUTSIDE PROFESSIONAL SERVICES			
District Administration	1,834.66	0.00	1,834.66
Operational Consultant	15,375.00	4,087.50	11,287.50
Crime Insurance Policy	153.16	842.38	-689.22
Nixle Fee	3,182.70	0.00	3,182.70
Long Term Financial Planner Emergency Prep Coordinator	1,950.00 97,690.03	0.00 96,433.26	1,950.00 1,256.77
Accounting	45,534.18	33,895.00	11,639.18
Actuarial Valuation	0.00	5,600.00	-5,600.00
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	3,801,387.32	3,523,192.85	278,194.47
El Cerrito Reconciliation(s)	71,091.13	112,901.35	-41,810.22
IT Services and Equipment	10,347.74	3,816.10	6,531.64
Fire Engineer Plan Review	240.00	1,720.32	-1,480.32
LAFCO Fees	0.00	1,904.97	-1,904.97
Legal Fees	12,118.14	15,598.44	-3,480.30
Recruitment	8,706.00	22,335.00	-13,629.00
Website Development/Maintenance	3,421.88	2,979.88	442.00
Wildland Vegetation Mgmt	0.00	6,500.00	-6,500.00
Total OUTSIDE PROFESSIONAL SERVICES	4,080,243.30	3,900,586.27	179,657.03
COMMUNITY SERVICE ACTIVITIES			
Replanting Grant	3,900.00	0.00	3,900.00
Public Education	9,673.71	11,617.80	-1,944.09
CERT Emerg Kits/Sheds/Prepared	1,637.51	0.00	1,637.51
Open Houses	0.00	718.88	-718.88
Community Shredder	3,970.50	6,929.01	-2,958.51
Community Sandbags	2,373.35	3,940.05	-1,566.70
Total COMMUNITY SERVICE ACTIVITIES	21,555.07	23,205.74	-1,650.67
DISTRICT ACTIVITIES Professional Development	6,908.10	595.00	6,313.10

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

	Jul '23 - May 24	Jul '22 - May 23	\$ Change
Office			
Mtg Room Rentals	0.00	80.00	-80.00
Internet	4,301.67	3,289.59	1,012.08
Office Equipment	0.00	1,189.03	-1,189.03
Office Expense	6,430.10	4,707.81	1,722.29
Office Supplies	2,078.05	554.29	1,523.76
Telephone	928.53	8,759.82	-7,831.29
Total Office	13,738.35	18,580.54	-4,842.19
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
<b>Building Maintenance</b>			
Gardening service	0.00	140.00	-140.00
Janitorial Service	0.00	806.24	-806.24
Miscellaneous Maint.	2,636.06	10,235.70	-7,599.64
<b>Total Building Maintenance</b>	2,636.06	11,181.94	-8,545.88
Building Utilities/Service			
Refuse Collection	3,171.48	2,169.76	1,001.72
Gas and Electric	5,681.16	8,557.74	-2,876.58
Water/Sewer	5,144.91	2,670.22	2,474.69
Building Utilities/Service - Other	825.89	0.00	825.89
<b>Total Building Utilities/Service</b>	14,823.44	13,397.72	1,425.72
Total DISTRICT ACTIVITIES	42,697.12	88,685.08	-45,987.96
Total Expense	4,411,904.46	4,232,553.28	179,351.18
Net Ordinary Income	1,389,105.68	1,293,606.08	95,499.60
Other Income/Expense			
Other Income			
Discount on US TBills	0.00	61,625.00	-61,625.00
Discount on Fixed Security	0.00	143,060.07	-143,060.07
Total Other Income	0.00	204,685.07	-204,685.07
Net Other Income	0.00	204,685.07	-204,685.07
Net Income	1,389,105.68	1,498,291.15	-109,185.47
		=	

### **Kensington Fire Protection District** Profit & Loss Budget vs. Actual July 2023 through May 2024

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes	5,508,788.12	5,475,049.00	33,739.12	100.62%
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	60,332.75	216,110.00	-155,777.25	27.92%
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	5,801,010.14	5,990,209.00	-189,198.86	96.84%
Gross Profit	5,801,010.14	5,990,209.00	-189,198.86	96.84%
Expense				
Staff				
Wages	194,825.00	163,191.00	31,634.00	119.39%
Vacation Wages	0.00	6,816.00	-6,816.00	0.0%
Medical/dental ins compensation	4,933.33	9,333.00	-4,399.67	52.86%
Payroll Taxes	13,459.93	13,820.00	-360.07	97.4%
Workers Compensation/Life Ins	3,034.73	3,500.00	-465.27	86.71%
Payroll Processing	2,493.36	2,545.00	-51.64	97.97%
Total Staff	218,746.35	199,205.00	19,541.35	109.81%
RETIREE MEDICAL BENEFITS				
PERS Medical	38,723.65	52,000.00	-13,276.35	74.47%
Delta Dental	7,418.79	12,000.00	-4,581.21	61.82%
Vision Care	2,520.18	4,000.00	-1,479.82	63.01%
CalPERS Settlement	0.00	0.00	0.00	0.0%
Total RETIREE MEDICAL BENEFITS	48,662.62	68,000.00	-19,337.38	71.56%
OUTSIDE PROFESSIONAL SERVICES				
District Administration	1,834.66			
Operational Consultant	15,375.00	5,000.00	10,375.00	307.5%
Crime Insurance Policy	153.16			
Nixle Fee	3,182.70	4,120.00	-937.30	77.25%
Long Term Financial Planner	1,950.00	2,500.00	-550.00	78.0%
<b>Emergency Prep Coordinator</b>	97,690.03	108,356.00	-10,665.97	90.16%
Accounting	45,534.18	37,080.00	8,454.18	122.8%
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	7,211.36	39,520.00	-32,308.64	18.25%
El Cerrito Contract Fee	3,801,387.32	4,146,968.00	-345,580.68	91.67%
El Cerrito Reconciliation(s)	71,091.13	77,554.00	-6,462.87	91.67%
IT Services and Equipment	10,347.74	2,500.00	7,847.74	413.91%
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 May 2024

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
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	12,118.14	20,600.00	-8,481.86	58.83%
PSB Consultant	0.00	0.00	0.00	0.0%
Recruitment	8,706.00	14,925.00	-6,219.00	58.33%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	3,421.88	3,120.00	301.88	109.68%
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	4,080,243.30	4,549,968.00	-469,724.70	89.68%
COMMUNITY SERVICE ACTIVITIES				
Replanting Grant	3,900.00			
KPPCSD Grant	0.00	0.00	0.00	0.0%
Public Education	9,673.71	20,000.00	-10,326.29	48.37%
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	3,970.50	5,500.00	-1,529.50	72.19%
Firesafe Planting Grants	0.00	25,000.00	-25,000.00	0.0%
Community Sandbags	2,373.35	2,000.00	373.35	118.67%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
COMMUNITY SERVICE ACTIVITIES - Other	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	21,555.07	63,120.00	-41,564.93	34.15%
DISTRICT ACTIVITIES				
Professional Development	6,908.10	5,000.00	1,908.10	138.16%
Office				
Internet	4,301.67			
Office Equipment	0.00	5,000.00	-5,000.00	0.0%
Office Expense	6,430.10	58,000.00	-51,569.90	11.09%
Office Supplies	2,078.05	1,030.00	1,048.05	201.75%
Telephone	928.53	8,240.00	-7,311.47	11.27%
Office- Other	0.00	515.00	-515.00	0.0%
Office - Other	0.00	0.00	0.00	0.0%
Total Office	13,738.35	72,785.00	-59,046.65	18.88%
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%

### **Kensington Fire Protection District** Profit & Loss Budget vs. Actual July 2023 through May 2024

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
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.	2,636.06	2,000.00	636.06	131.8%
Total Building Maintenance	2,636.06	6,400.00	-3,763.94	41.19%
<b>Building Utilities/Service</b>				
Refuse Collection	3,171.48			
Gas and Electric	5,681.16	14,300.00	-8,618.84	39.73%
Water/Sewer	5,144.91	4,120.00	1,024.91	124.88%
<b>Building Utilities/Service - Other</b>	825.89	3,940.00	-3,114.11	20.96%
Total Building Utilities/Service	14,823.44	22,360.00	-7,536.56	66.29%
Total DISTRICT ACTIVITIES	42,697.12	125,045.00	-82,347.88	34.15%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	4,411,904.46	5,025,338.00	-613,433.54	87.79%
Net Ordinary Income	1,389,105.68	964,871.00	424,234.68	143.97%
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	1,389,105.68	964,871.00	424,234.68	143.97%