

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of October 31, 2024**

Current Cash and Investments

Cash Balance		<u>Comments</u>
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	302,871.59	Balance as of 10/31/2024
General Fund	309,033.43	Balance as of 10/31/2024
Special Tax Fund	197,071.92	Balance as of 10/31/2024
Capital Fund	(500,503.40)	Balance as of 10/31/2024
Total Cash Balance	<u>308,673.54</u>	
Investments		
LAIF Balance	4,082,297.58	Balance as of 10/31/2024
Total Investments	<u>4,082,297.58</u>	
Total Current Cash and Investments	<u><u>4,390,971.12</u></u>	

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

11/15/24

Accrual Basis

	Oct 31, 24	Oct 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	302,871.59	187,637.72	115,233.87
General Fund	309,033.43	4,034,286.66	-3,725,253.23
Special Tax Fund	197,071.92	-1,772.09	198,844.01
Capital Fund	-500,503.40	1,692,676.95	-2,193,180.35
Total Checking/Savings	308,673.54	5,913,029.24	-5,604,355.70
Accounts Receivable			
Accounts Receivable	65,688.73	479,377.17	-413,688.44
Advance on Taxes	5,283,362.57	5,132,107.76	151,254.81
Advance on Supplemental Taxes	191,945.65	86,955.06	104,990.59
Total Accounts Receivable	5,540,996.95	5,698,439.99	-157,443.04
Other Current Assets			
Prepaid Exp.	6,110.33	7,578.67	-1,468.34
Prepaid CERBT - Retiree Trust	508,252.48	508,252.48	0.00
Investments			
LAIF Balance	4,082,297.58	2,527,668.26	1,554,629.32
Total Investments	4,082,297.58	2,527,668.26	1,554,629.32
Total Other Current Assets	4,596,660.39	3,043,499.41	1,553,160.98
Total Current Assets	10,446,330.88	14,654,968.64	-4,208,637.76
Fixed Assets			
Land	5,800.00	5,800.00	0.00
Equipment	1,818,946.43	1,793,890.43	25,056.00
Accumulated Depreciation-Equip	-949,628.73	-911,477.25	-38,151.48
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,410,173.12	-1,342,172.17	-68,000.95
Current Capital Outlay			
PSB Renovation Legal	194.40	0.00	194.40
PSB Renovation Soft Costs	1,526,534.04	1,090,041.43	436,492.61
PSB Renovation Hard Cost	6,223,456.54	2,633,091.78	3,590,364.76
Temp Facility - Soft Costs	261,739.37	261,739.37	0.00
Temp Facilities - Hard Costs	608,501.11	600,096.82	8,404.29
Temp Facilities - Lot Rental	33,874.60	19,088.40	14,786.20
Temp Facilities - Modular	92,485.67	47,217.04	45,268.63
Temp Facilities - Admin Sublet	63,402.30	36,578.25	26,824.05
Temp Facilities - Relocation	52,561.00	38,617.11	13,943.89
Firefighters Qtrs/Equip	201,732.15	0.00	201,732.15
Public Safety Building PreConst	3,260.00	0.00	3,260.00
Total Current Capital Outlay	9,067,741.18	4,726,470.20	4,341,270.98
Total Fixed Assets	10,924,267.02	6,664,092.47	4,260,174.55
Other Assets			
Deferred Outflow of Res. - OPEB	133,200.00	133,200.00	0.00
Total Other Assets	133,200.00	133,200.00	0.00
TOTAL ASSETS	21,503,797.90	21,452,261.11	51,536.79

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

11/15/24

Accrual Basis

	Oct 31, 24	Oct 31, 23	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	251.83	1,290,950.83	-1,290,699.00
Due to Other - Issued by CCC	553,099.33	83,471.28	469,628.05
Due To Other Funds	-297,955.06	0.00	-297,955.06
Accounts Payable	697.24	1,611.24	-914.00
Total Accounts Payable	256,093.34	1,376,033.35	-1,119,940.01
Other Current Liabilities			
Interest Payable	0.00	29,304.00	-29,304.00
PSB Renovation Loan	2,247,912.00	2,160,000.00	87,912.00
Total Other Current Liabilities	2,247,912.00	2,189,304.00	58,608.00
Total Current Liabilities	2,504,005.34	3,565,337.35	-1,061,332.01
Long Term Liabilities			
El Cerrito Reconciliation Liab.	187,870.08	187,870.08	0.00
Total Long Term Liabilities	187,870.08	187,870.08	0.00
Total Liabilities	2,691,875.42	3,753,207.43	-1,061,332.01
Equity			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,258,969.76	3,258,969.76	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	4,874,219.91	4,372,495.29	501,724.62
Net Income	4,457,169.80	3,846,025.62	611,144.18
Total Equity	18,811,922.48	17,699,053.68	1,112,868.80
TOTAL LIABILITIES & EQUITY	21,503,797.90	21,452,261.11	51,536.79

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

	<u>Jul - Oct 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	5,598,312.18	5,694,051.00	-95,738.82	98.32%
Special Taxes	0.00	201,000.00	-201,000.00	0.0%
Other Tax Income	172.03	25,000.00	-24,827.97	0.69%
Interest Income	97,169.78	232,136.00	-134,966.22	41.86%
CERBT Reimbursement	127,010.12	61,000.00	66,010.12	208.21%
Salary Reimbursement Agreement	0.00	0.00	0.00	0.0%
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
Total Income	<u>5,822,664.11</u>	<u>6,215,187.00</u>	<u>-392,522.89</u>	<u>93.68%</u>
Gross Profit	5,822,664.11	6,215,187.00	-392,522.89	93.68%
Expense				
Interest Expense	14,652.00			
Debt Service - Principal	54,773.00			
Staff				
Wages	28,961.66	166,400.00	-137,438.34	17.41%
Vacation Wages	0.00	5,000.00	-5,000.00	0.0%
Medical/dental ins compensation	0.00	6,000.00	-6,000.00	0.0%
Payroll Taxes	8,841.10	12,730.00	-3,888.90	69.45% Researching
Workers Compensation/Life Ins	945.61	3,224.00	-2,278.39	29.33%
Payroll Processing	577.32	2,943.00	-2,365.68	19.62%
Total Staff	<u>39,325.69</u>	<u>196,297.00</u>	<u>-156,971.31</u>	<u>20.03%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	14,635.20	48,000.00	-33,364.80	30.49%
Delta Dental	3,297.24	10,000.00	-6,702.76	32.97%
Vision Care	1,033.92	3,000.00	-1,966.08	34.46%
Total RETIREE MEDICAL BENEFITS	<u>18,966.36</u>	<u>61,000.00</u>	<u>-42,033.64</u>	<u>31.09%</u>
OUTSIDE PROFESSIONAL SERVICES				
PSB Project Management	12,418.26			Pending JE
Fiscal Analysis Consultant	3,392.25	15,000.00	-11,607.75	22.62%
Operational Consultant	27,570.00	52,800.00	-25,230.00	52.22%
Nixle Fee	0.00	3,296.00	-3,296.00	0.0%
Long Term Financial Planner	0.00	2,500.00	-2,500.00	0.0%
Emergency Prep Coordinator	25,433.48	110,935.00	-85,501.52	22.93%
Accounting	0.00	50,000.00	-50,000.00	0.0%
Actuarial Valuation	3,000.00	3,000.00	0.00	100.0%
Audit	20,500.00	20,500.00	0.00	100.0%
Bank Fee	0.00	50.00	-50.00	0.0%
Contra Costa County Expenses	2,022.81	41,101.00	-39,078.19	4.92%
EI Cerrito Contract Fee	1,088,176.11	4,320,657.00	-3,232,480.89	25.19%
EI Cerrito Reconciliation(s)	-14,288.59	-42,866.00	28,577.41	33.33%
IT Services and Equipment	5,625.00	2,000.00	3,625.00	281.25% Researching
Fire Abatement Contract	0.00	5,513.00	-5,513.00	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	10,862.00	23,866.00	-13,004.00	45.51%
LAFCO Fees	2,343.55	2,100.00	243.55	111.6%
Legal Fees	10,501.92	12,000.00	-1,498.08	87.52%
Recruitment	175.00			

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

	<u>Jul - Oct 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Temporary Services	2,548.91	5,000.00	-2,451.09	50.98%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	894.00	3,600.00	-2,706.00	24.83%
Wildland Vegetation Mgmt	0.00	8,063.00	-8,063.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	1,201,174.70	4,667,115.00	-3,465,940.30	25.74%
COMMUNITY SERVICE ACTIVITIES				
Public Education	4,300.06	15,000.00	-10,699.94	28.67%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	4,244.00	-4,244.00	0.0%
Open Houses	0.00	2,000.00	-2,000.00	0.0%
Community Shredder	900.00	5,500.00	-4,600.00	16.36%
Firesafe Planting Grants	0.00	10,000.00	-10,000.00	0.0%
Community Sandbags	0.00	3,500.00	-3,500.00	0.0%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
Community Center Contribution	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	5,200.06	43,744.00	-38,543.94	11.89%
DISTRICT ACTIVITIES				
Professional Development	775.00	5,000.00	-4,225.00	15.5%
Office				
Internet	800.12	4,120.00	-3,319.88	19.42%
Office Equipment	60.60	500.00	-439.40	12.12%
Office Expense	2,423.67	4,000.00	-1,576.33	60.59%
Office Supplies	1,519.13	1,236.00	283.13	122.91% Researching
Telephone	979.48	1,030.00	-50.52	95.1%
Office- Other	0.00	530.00	-530.00	0.0%
Total Office	5,783.00	11,416.00	-5,633.00	50.66%
Election	0.00	5,858.00	-5,858.00	0.0%
Firefighter's Apparel & PPE	0.00	1,500.00	-1,500.00	0.0%
Firefighters' Expenses	4,500.00	5,000.00	-500.00	90.0%
Staff Appreciation	0.00	2,500.00	-2,500.00	0.0%
Memberships	0.00	9,500.00	-9,500.00	0.0%
Building Maintenance				
Gardening service	0.00	2,400.00	-2,400.00	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	1,800.00	2,400.00	-600.00	75.0%
Miscellaneous Maint.	672.00	5,000.00	-4,328.00	13.44%
Total Building Maintenance	2,472.00	13,500.00	-11,028.00	18.31%
Building Utilities/Service				
Refuse Collection	541.64	3,090.00	-2,548.36	17.53%
Gas and Electric	10,475.23	12,000.00	-1,524.77	87.29% Researching
Water/Sewer	541.67	5,000.00	-4,458.33	10.83%
Building Utilities/Service - Other	313.96	1,000.00	-686.04	31.4%
Total Building Utilities/Service	11,872.50	21,090.00	-9,217.50	56.29%
Total DISTRICT ACTIVITIES	25,402.50	75,364.00	-49,961.50	33.71%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	1,359,494.31	5,063,520.00	-3,704,025.69	26.85%
Net Ordinary Income	4,463,169.80	1,151,667.00	3,311,502.80	387.54%
Net Income	4,463,169.80	1,151,667.00	3,311,502.80	387.54%

Kensington Fire Protection District Profit & Loss Prev Year Comparison

11/15/24

Accrual Basis [Partial-next month will be full](#)

July through October 2024

	Jul - Oct 24	Jul - Oct 23	\$ Change
Ordinary Income/Expense			
Income			
Property Taxes	5,598,312.18	5,113,509.53	484,802.65
Special Taxes	0.00	200,826.80	-200,826.80
Other Tax Income	172.03	332.96	-160.93
Interest Income	97,169.78	2,873.16	94,296.62
CERBT Reimbursement	127,010.12	30,735.48	96,274.64
Total Income	5,822,664.11	5,348,277.93	474,386.18
Gross Profit	5,822,664.11	5,348,277.93	474,386.18
Expense			
Interest Expense	14,652.00	0.00	14,652.00
Debt Service - Principal	54,773.00	0.00	54,773.00
Staff			
Wages	28,961.66	57,792.26	-28,830.60
Medical/dental ins compensation	0.00	0.00	0.00
Payroll Taxes	8,841.10	2,328.90	6,512.20
Workers Compensation/Life Ins	945.61	3,034.73	-2,089.12
Payroll Processing	577.32	854.40	-277.08
Total Staff	39,325.69	64,010.29	-24,684.60
RETIREE MEDICAL BENEFITS			
PERS Medical	14,635.20	15,775.88	-1,140.68
Delta Dental	3,297.24	3,297.24	0.00
Vision Care	1,033.92	969.30	64.62
Total RETIREE MEDICAL BENEFITS	18,966.36	20,042.42	-1,076.06
OUTSIDE PROFESSIONAL SERVICES			
PSB Project Management	12,418.26	0.00	12,418.26
Fiscal Analysis Consultant	3,392.25	0.00	3,392.25
District Administration	2,548.91	0.00	2,548.91
Operational Consultant	27,570.00	0.00	27,570.00
Crime Insurance Policy	0.00	153.16	-153.16
Nixle Fee	0.00	3,182.70	-3,182.70
Long Term Financial Planner	0.00	750.00	-750.00
Emergency Prep Coordinator	25,433.48	35,868.02	-10,434.54
Accounting	0.00	12,000.00	-12,000.00
Actuarial Valuation	9,000.00	0.00	9,000.00
Audit	20,500.00	0.00	20,500.00
Contra Costa County Expenses	2,022.81	6,918.61	-4,895.80
El Cerrito Contract Fee	1,088,176.11	1,382,322.70	-294,146.59
El Cerrito Reconciliation(s)	-14,288.59	25,851.32	-40,139.91
IT Services and Equipment	5,625.00	3,225.00	2,400.00
Fire Engineer Plan Review	0.00	240.00	-240.00
Risk Management Insurance	10,862.00	0.00	10,862.00
LAFCO Fees	2,343.55	0.00	2,343.55
Legal Fees	10,501.92	2,491.56	8,010.36
Recruitment	175.00	8,706.00	-8,531.00
Website Development/Maintenance	894.00	1,192.00	-298.00
Total OUTSIDE PROFESSIONAL SERVICES	1,207,174.70	1,482,901.07	-275,726.37
COMMUNITY SERVICE ACTIVITIES			
Public Education	4,300.06	2,507.33	1,792.73
CERT Emerg Kits/Sheds/Prepared	0.00	1,637.51	-1,637.51
Community Shredder	900.00	2,470.50	-1,570.50
Total COMMUNITY SERVICE ACTIVITIES	5,200.06	6,615.34	-1,415.28
DISTRICT ACTIVITIES			
Professional Development	775.00	5,734.60	-4,959.60
Office			
Internet	800.12	1,614.00	-813.88
Office Equipment	60.60	314.29	-253.69
Office Expense	2,423.67	2,155.16	268.51
Office Supplies	1,519.13	210.30	1,308.83
Telephone	979.48	355.10	624.38
Total Office	5,783.00	4,648.85	1,134.15
Firefighters' Expenses	4,500.00	0.00	4,500.00
Memberships	0.00	3,056.68	-3,056.68

11/15/24

Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July through October 2024

	Jul - Oct 24	Jul - Oct 23	\$ Change
Building Maintenance			
Janitorial Service	1,800.00	0.00	1,800.00
Miscellaneous Maint.	672.00	1,504.06	-832.06
Total Building Maintenance	2,472.00	1,504.06	967.94
Building Utilities/Service			
Refuse Collection	541.64	1,031.04	-489.40
Gas and Electric	10,475.23	1,552.85	8,922.38
Water/Sewer	541.67	2,543.42	-2,001.75
Building Utilities/Service - Other	313.96	286.96	27.00
Total Building Utilities/Service	11,872.50	5,414.27	6,458.23
Total DISTRICT ACTIVITIES	25,402.50	20,358.46	5,044.04
Total Expense	1,365,494.31	1,593,927.58	-228,433.27
Net Ordinary Income	4,457,169.80	3,754,350.35	702,819.45
Other Income/Expense			
Other Income			
Unrealized Gain/Loss	0.00	91,675.27	-91,675.27
Total Other Income	0.00	91,675.27	-91,675.27
Net Other Income	0.00	91,675.27	-91,675.27
Net Income	4,457,169.80	3,846,025.62	611,144.18