

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of April 30, 2023**

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	62,416.11	Balance as of 4/30/2023
General Fund	1,272,190.09	Balance as of 4/30/2023, Pending Reconciliations
Special Tax Fund	116,340.87	Balance as of 4/30/2023, Pending Reconciliations
Capital Fund	1,539,886.22	Balance as of 4/30/2023, Pending Reconciliations
Total Cash Balance	2,991,033.29	
Investments		
US T-Bills - 4/20/23	3,000,000.00	Balance as of 4/30/2023, Pending Reconciliations
Fed Home Lon Bk Fixed Securities - 9/27/23	3,500,000.00	Balance as of 4/30/2023, Pending Reconciliations
LAIF Balance	18,366.98	Balance as of 4/30/2023, Pending Reconciliations
Total Investments	6,518,366.98	
Total Current Cash and Investments	9,509,400.27	

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	5,113,488.61	4,739,500.00	373,988.61	107.89%
Special Taxes	200,436.70	200,752.00	-315.30	99.84%
Other Tax Income	12,079.28	24,000.00	-11,920.72	50.33%
Lease Agreement	3,050.25	3,050.00	0.25	100.01%
Interest Income	37,040.85	20,000.00	17,040.85	185.2%
CERBT Reimbursement	18,088.02	80,000.00	-61,911.98	22.61%
Miscellaneous Income	163.18	0.00	163.18	100.0%
Total Income	<u>5,384,346.89</u>	<u>5,067,302.00</u>	<u>317,044.89</u>	<u>106.26%</u>
Expense				
Staff				
Wages	121,510.83	144,416.00	-22,905.17	84.14%
Vacation Wages	5,271.36	5,272.00	-0.64	99.99%
Medical/dental ins compensation	7,000.00	7,000.00	0.00	100.0%
Payroll Taxes	9,689.22	13,000.00	-3,310.78	74.53%
Workers Compensation/Life Ins	1,760.33	1,761.00	-0.67	99.96%
Payroll Processing	2,041.30	2,500.00	-458.70	81.65%
Total Staff	<u>147,273.04</u>	<u>173,949.00</u>	<u>-26,675.96</u>	<u>84.66%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	40,251.94	51,450.00	-11,198.06	78.24%
Delta Dental	9,487.90	11,817.00	-2,329.10	80.29%
Vision Care	2,907.90	3,877.00	-969.10	75.0%
CalPERS Settlement	0.00	0.00	0.00	0.0%
Total RETIREE MEDICAL BENEFITS	<u>52,647.74</u>	<u>67,144.00</u>	<u>-14,496.26</u>	<u>78.41%</u>
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	2,362.50	19,000.00		
Crime Insurance Policy	689.22			
Nixle Fee	0.00	4,000.00	-4,000.00	0.0%
Long Term Financial Planner	3,162.50	5,000.00	-1,837.50	63.25%
Emergency Prep Coordinator	78,899.94	105,200.00	-26,300.06	75.0%
Accounting	24,000.00	36,000.00	-12,000.00	66.67%
Actuarial Valuation	0.00	5,600.00	-5,600.00	0.0%
Audit	12,500.00	16,000.00	-3,500.00	78.13%
Bank Fee	25.00	25.00	0.00	100.0%
Contra Costa County Expenses	55,919.09	38,000.00	17,919.09	147.16%
El Cerrito Contract Fee	3,202,902.59	3,843,483.00	-640,580.41	83.33%
El Cerrito Reconciliation(s)	102,637.59	123,165.00	-20,527.41	83.33%
IT Services and Equipment	2,910.00	15,000.00	-12,090.00	19.4%
Fire Abatement Contract	0.00	5,000.00	-5,000.00	0.0%
Fire Engineer Plan Review	1,000.13	3,000.00	-1,999.87	33.34%
Grant Writer/Coordinator	0.00	31,000.00	-31,000.00	0.0%
Risk Management Insurance	0.00	21,258.00	-21,258.00	0.0%
LAFCO Fees	1,558.61	5,000.00	-3,441.39	31.17%

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2022 through April 2023

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
Legal Fees	15,374.34	20,000.00	-4,625.66	76.87%
Recruitment	20,935.00	38,900.00	-17,965.00	53.82%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	2,719.88	4,500.00	-1,780.12	60.44%
Wildland Vegetation Mgmt	2,500.00	7,600.00	-5,100.00	32.9%
Total OUTSIDE PROFESSIONAL SERVICES	3,530,096.39	4,356,731.00	-826,634.61	81.03%
COMMUNITY SERVICE ACTIVITIES				
Public Education	11,417.37	30,000.00	-18,582.63	38.06%
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	4,000.00	-4,000.00	0.0%
Open Houses	718.88	1,800.00	-1,081.12	39.94%
Community Shredder	5,755.45	5,000.00	755.45	115.11%
Firesafe Planting Grants	0.00	25,000.00	-25,000.00	0.0%
Community Sandbags	3,940.05	1,900.00	2,040.05	207.37%
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	21,831.75	72,200.00	-50,368.25	30.24%
DISTRICT ACTIVITIES				
Professional Development	595.00	10,000.00	-9,405.00	5.95%
Office				
Mtg Room Rentals	80.00			
Internet	1,750.80			
Office Equipment	1,189.03			
Office Expense	3,870.12	5,000.00	-1,129.88	77.4%
Office Supplies	268.28	2,000.00	-1,731.72	13.41%
Telephone	8,457.87	8,695.00	-237.13	97.27%
Office- Other	0.00	500.00	-500.00	0.0%
Total Office	15,616.10	16,195.00	-578.90	96.43%
Election	5,579.18	5,580.00	-0.82	99.99%
Firefighter's Apparel & PPE	1,264.02	2,000.00	-735.98	63.2%
Firefighters' Expenses	28,581.68	30,000.00	-1,418.32	95.27%
Staff Appreciation	0.00	3,000.00	-3,000.00	0.0%
Memberships	9,505.00	9,505.00	0.00	100.0%
Building Maintenance				
Gardening service	140.00	4,000.00	-3,860.00	3.5%
Building alarm	-396.10	1,500.00	-1,896.10	-26.41%
Medical Waste Disposal	0.00	7,500.00	-7,500.00	0.0%
Janitorial Service	806.24	2,000.00	-1,193.76	40.31%
Miscellaneous Maint.	9,364.70	9,000.00	364.70	104.05%
Total Building Maintenance	9,914.84	24,000.00	-14,085.16	41.31%
Building Utilities/Service				
Refuse Collection	1,654.24			
Gas and Electric	8,138.83	13,000.00	-4,861.17	62.61%

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2022 through April 2023

	<u>Jul '22 - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Water/Sewer	2,223.42	4,000.00	-1,776.58	55.59%
Building Utilities/Service - Other	349.95			
Total Building Utilities/Service	<u>12,366.44</u>	<u>17,000.00</u>	<u>-4,633.56</u>	<u>72.74%</u>
Total DISTRICT ACTIVITIES	<u>83,422.26</u>	<u>117,280.00</u>	<u>-33,857.74</u>	<u>71.13%</u>
Contingency				
General	0.00	25,000.00	-25,000.00	0.0%
Total Contingency	<u>0.00</u>	<u>25,000.00</u>	<u>-25,000.00</u>	<u>0.0%</u>
Total Expense	<u>3,835,271.18</u>	<u>4,812,304.00</u>	<u>-977,032.82</u>	<u>79.7%</u>
Net Ordinary Income	<u>1,549,075.71</u>	<u>254,998.00</u>	<u>1,294,077.71</u>	<u>607.49%</u>
Other Income/Expense				
Other Income				
Discount on US TBills	61,625.00			
Discount on Fixed Security	143,060.07			
Total Other Income	<u>204,685.07</u>			
Net Other Income	<u>204,685.07</u>	<u>0.00</u>	<u>204,685.07</u>	<u>100.0%</u>
Net Income	<u><u>1,753,760.78</u></u>	<u><u>254,998.00</u></u>	<u><u>1,498,762.78</u></u>	<u><u>687.76%</u></u>

Kensington Fire Protection District

Profit & Loss

July 2022 through April 2023

05/10/23

Accrual Basis

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	5,113,488.61	4,640,921.96	472,566.65	10.2%
Special Taxes	200,436.70	204,417.70	-3,981.00	-2.0%
Other Tax Income	12,079.28	12,233.76	-154.48	-1.3%
Lease Agreement	3,050.25	33,552.75	-30,502.50	-90.9%
Interest Income	37,040.85	20,294.31	16,746.54	82.5%
CERBT Reimbursement	18,088.02	40,282.11	-22,194.09	-55.1%
Miscellaneous Income	163.18	388,159.01	-387,995.83	-100.0%
Total Income	5,384,346.89	5,339,861.60	44,485.29	0.8%
Expense				
Staff				
Wages	121,510.83	106,752.75	14,758.08	13.8%
Vacation Wages	5,271.36	9,182.25	-3,910.89	-42.6%
Medical/dental ins compensation	7,000.00	10,000.00	-3,000.00	-30.0%
Payroll Taxes	9,689.22	9,222.17	467.05	5.1%
Workers Compensation/Life Ins	1,760.33	576.40	1,183.93	205.4%
Payroll Processing	2,041.30	1,631.42	409.88	25.1%
Total Staff	147,273.04	137,364.99	9,908.05	7.2%
RETIREE MEDICAL BENEFITS				
PERS Medical	40,251.94	46,905.61	-6,653.67	-14.2%
Delta Dental	9,487.90	9,487.90	0.00	0.0%
Vision Care	2,907.90	3,231.00	-323.10	-10.0%
CalPERS Settlement	0.00	10,472.88	-10,472.88	-100.0%
Total RETIREE MEDICAL BENEFITS	52,647.74	70,097.39	-17,449.65	-24.9%
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	2,362.50	0.00	2,362.50	100.0%
Crime Insurance Policy	689.22	0.00	689.22	100.0%
Nixle Fee	0.00	3,182.70	-3,182.70	-100.0%
Long Term Financial Planner	3,162.50	14,981.25	-11,818.75	-78.9%
Emergency Prep Coordinator	78,899.94	83,333.30	-4,433.36	-5.3%
Accounting	24,000.00	31,045.00	-7,045.00	-22.7%
Actuarial Valuation	0.00	3,000.00	-3,000.00	-100.0%
Audit	12,500.00	16,000.00	-3,500.00	-21.9%
Bank Fee	25.00	25.00	0.00	0.0%
Contra Costa County Expenses	55,919.09	53,552.53	2,366.56	4.4%
EI Cerrito Contract Fee	3,202,902.59	2,938,225.42	264,677.17	9.0%
EI Cerrito Reconciliation(s)	102,637.59	159,208.01	-56,570.42	-35.5%
IT Services and Equipment	2,910.00	22.78	2,887.22	12,674.4%
Fire Engineer Plan Review	1,000.13	688.00	312.13	45.4%
Grant Writer/Coordinator	0.00	6,547.50	-6,547.50	-100.0%
LAFCO Fees	1,558.61	0.00	1,558.61	100.0%
Legal Fees	15,374.34	5,802.14	9,572.20	165.0%
Recruitment	20,935.00	0.00	20,935.00	100.0%
Website Development/Maintenance	2,719.88	2,707.40	12.48	0.5%
Wildland Vegetation Mgmt	2,500.00	0.00	2,500.00	100.0%
Total OUTSIDE PROFESSIONAL SERVICES	3,530,096.39	3,318,321.03	211,775.36	6.4%
COMMUNITY SERVICE ACTIVITIES				
Public Education	11,417.37	14,136.96	-2,719.59	-19.2%
Open Houses	718.88	0.00	718.88	100.0%
Community Shredder	5,755.45	4,142.19	1,613.26	39.0%
Community Sandbags	3,940.05	1,728.57	2,211.48	127.9%
Volunteer Appreciation	0.00	449.69	-449.69	-100.0%
Total COMMUNITY SERVICE ACTIVITIES	21,831.75	20,457.41	1,374.34	6.7%
DISTRICT ACTIVITIES				
Equipment	0.00	1,696.98	-1,696.98	-100.0%
Professional Development	595.00	3,323.58	-2,728.58	-82.1%

Kensington Fire Protection District

Profit & Loss

July 2022 through April 2023

05/10/23

Accrual Basis

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change
Office				
Mtg Room Rentals	80.00	0.00	80.00	100.0%
Internet	1,750.80	0.00	1,750.80	100.0%
Office Equipment	1,189.03	0.00	1,189.03	100.0%
Office Expense	3,870.12	3,251.86	618.26	19.0%
Office Supplies	268.28	694.33	-426.05	-61.4%
Telephone	8,457.87	5,706.36	2,751.51	48.2%
Total Office	15,616.10	9,652.55	5,963.55	61.8%
Election	5,579.18	0.00	5,579.18	100.0%
Firefighter's Apparel & PPE	1,264.02	0.00	1,264.02	100.0%
Firefighters' Expenses	28,581.68	0.00	28,581.68	100.0%
Staff Appreciation	0.00	93.49	-93.49	-100.0%
Memberships	9,505.00	7,615.00	1,890.00	24.8%
Building Maintenance				
Gardening service	140.00	2,275.00	-2,135.00	-93.9%
Building alarm	-396.10	1,264.44	-1,660.54	-131.3%
Medical Waste Disposal	0.00	2,140.61	-2,140.61	-100.0%
Janitorial Service	806.24	1,816.79	-1,010.55	-55.6%
Miscellaneous Maint.	9,364.70	5,498.72	3,865.98	70.3%
Total Building Maintenance	9,914.84	12,995.56	-3,080.72	-23.7%
Building Utilities/Service				
Refuse Collection	1,654.24	0.00	1,654.24	100.0%
Gas and Electric	8,138.83	9,346.09	-1,207.26	-12.9%
Water/Sewer	2,223.42	3,256.92	-1,033.50	-31.7%
Building Utilities/Service - Other	349.95	0.00	349.95	100.0%
Total Building Utilities/Service	12,366.44	12,603.01	-236.57	-1.9%
Total DISTRICT ACTIVITIES	83,422.26	47,980.17	35,442.09	73.9%
Total Expense	3,835,271.18	3,594,220.99	241,050.19	6.7%
Net Ordinary Income	1,549,075.71	1,745,640.61	-196,564.90	-11.3%
Other Income/Expense				
Other Income				
Discount on US TBills	61,625.00	0.00	61,625.00	100.0%
Discount on Fixed Security	143,060.07	0.00	143,060.07	100.0%
Total Other Income	204,685.07	0.00	204,685.07	100.0%
Net Other Income	204,685.07	0.00	204,685.07	100.0%
Net Income	1,753,760.78	1,745,640.61	8,120.17	0.5%

Kensington Fire Protection District
Trial Balance
As of April 30, 2023

05/10/23
 Accrual Basis

	Apr 30, 23	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	84,546.95	
General Fund	1,272,190.09	
Special Tax Fund	116,340.87	
Capital Fund	1,539,886.22	
Accounts Receivable	4,805.80	
Advance on Taxes	2,406,187.12	
Advance on Supplemental Taxes	86,245.26	
Prepaid Services - EC	0.07	
Prepaid Exp.	2,587.29	
Prepaid CERBT - Retiree Trust	420,105.48	
Investments:LAIF Balance	18,366.98	
Investments:US TBills - 4/20/23	3,000,000.00	
Investments:Fed Home Loan Bk - 9/27/23	3,500,000.00	
Land	5,800.00	
Equipment	1,793,886.43	
Accumulated Depreciation-Equip		813,762.41
Building and Improvements	2,391,581.26	
Accumulated Depreciation - Bldg		1,276,205.07
Current Capital Outlay:PSB Renovation Soft Costs	790,675.11	
Current Capital Outlay:PSB Renovation Hard Cost	716,963.78	
Current Capital Outlay:Temp Facilities - Soft Costs	207,544.62	
Current Capital Outlay:Temp Facilities - Hard Costs	595,392.92	
Current Capital Outlay:Temp Facilities - Lot Rental	9,900.00	
Current Capital Outlay:Temp Facilities - Modular	24,699.52	
Current Capital Outlay:Temp Facilities - Admin Sublet	21,946.95	
Current Capital Outlay:Temp Facilities - Relocation	32,509.54	
Current Capital Outlay:Fire Engine Type I	104.40	
Current Capital Outlay:Firefighters Qtrs/Equip	210.00	
Deferred Outflow of Res. - OPEB	6,527.00	
Due to Revolving Acct - Gen Fnd		517,792.44
Due to Other - Issued by CCC		21,880.77
Accounts Payable		1,605.34
PSB Renovation Loan		1,539,460.63
Wages & PR Taxes Payable		6,424.55
EI Cerrito Reconciliation Liab.		233,481.39
Postretirement Health Ben Liab		0.14
Fund Equity - General		3,889,496.00
Fund Equity - Capital Projects		3,213,698.00
Fund Equity - Special Revenue		109,075.00
Fund Equity - Gen Fixed Asset		2,212,997.01
Fund Equity		3,459,564.13
Property Taxes		5,113,488.61
Special Taxes		200,436.70
Other Tax Income		12,079.28
Lease Agreement		3,050.25
Interest Income		37,040.85
CERBT Reimbursement		18,088.02
Miscellaneous Income		163.18
Staff:Wages	121,510.83	
Staff:Vacation Wages	5,271.36	
Staff:Medical/dental ins compensation	7,000.00	
Staff:Payroll Taxes	9,689.22	
Staff:Workers Compensation/Life Ins	1,760.33	
Staff:Payroll Processing	2,041.30	
RETIREE MEDICAL BENEFITS:PERS Medical	40,251.94	
RETIREE MEDICAL BENEFITS:Delta Dental	9,487.90	
RETIREE MEDICAL BENEFITS:Vision Care	2,907.90	
OUTSIDE PROFESSIONAL SERVICES:Operational Consultant	2,362.50	
OUTSIDE PROFESSIONAL SERVICES:Crime Insurance Policy	689.22	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	3,162.50	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	78,899.94	
OUTSIDE PROFESSIONAL SERVICES:Accounting	24,000.00	
OUTSIDE PROFESSIONAL SERVICES:Audit	12,500.00	
OUTSIDE PROFESSIONAL SERVICES:Bank Fee	25.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	55,919.09	

Kensington Fire Protection District

Trial Balance

As of April 30, 2023

05/10/23

Accrual Basis

	Apr 30, 23	
	Debit	Credit
OUTSIDE PROFESSIONAL SERVICES:El Cerrito Contract Fee	3,202,902.59	
OUTSIDE PROFESSIONAL SERVICES:El Cerrito Reconciliation(s)	102,637.59	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	2,910.00	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	1,000.13	
OUTSIDE PROFESSIONAL SERVICES:LAFCO Fees	1,558.61	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	15,374.34	
OUTSIDE PROFESSIONAL SERVICES:Recruitment	20,935.00	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	2,719.88	
OUTSIDE PROFESSIONAL SERVICES:Wildland Vegetation Mgmt	2,500.00	
COMMUNITY SERVICE ACTIVITIES:Public Education	11,417.37	
COMMUNITY SERVICE ACTIVITIES:Open Houses	718.88	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	5,755.45	
COMMUNITY SERVICE ACTIVITIES:Community Sandbags	3,940.05	
DISTRICT ACTIVITIES:Professional Development	595.00	
DISTRICT ACTIVITIES:Office:Mtg Room Rentals	80.00	
DISTRICT ACTIVITIES:Office:Internet	1,750.80	
DISTRICT ACTIVITIES:Office:Office Equipment	1,189.03	
DISTRICT ACTIVITIES:Office:Office Expense	3,870.12	
DISTRICT ACTIVITIES:Office:Office Supplies	268.28	
DISTRICT ACTIVITIES:Office:Telephone	8,457.87	
DISTRICT ACTIVITIES:Election	5,579.18	
DISTRICT ACTIVITIES:Firefighter's Apparel & PPE	1,264.02	
DISTRICT ACTIVITIES:Firefighters' Expenses	28,581.68	
DISTRICT ACTIVITIES:Memberships	9,505.00	
DISTRICT ACTIVITIES:Building Maintenance:Gardening service	140.00	
DISTRICT ACTIVITIES:Building Maintenance:Building alarm		396.10
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	806.24	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	9,364.70	
DISTRICT ACTIVITIES:Building Utilities/Service	349.95	
DISTRICT ACTIVITIES:Building Utilities/Service:Refuse Collection	1,654.24	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	8,138.83	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	2,223.42	
Discount on US TBills		61,625.00
Discount on Fixed Security		143,060.07
TOTAL	22,884,870.94	22,884,870.94