

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of March 31, 2023**

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	85,256.30	Balance as of 3/31/2023
General Fund	1,272,190.09	Balance as of 3/31/2023, Pending Reconciliations
Special Tax Fund	116,340.87	Balance as of 3/31/2023, Pending Reconciliations
Capital Fund	1,539,886.22	Balance as of 3/31/2023, Pending Reconciliations
Total Cash Balance	3,013,873.48	
Investments		
US T-Bills - 4/20/23	3,000,000.00	Balance as of 3/31/2023, Pending Reconciliations
Fed Home Lon Bk Fixed Securities - 9/27/23	3,500,000.00	Balance as of 3/31/2023, Pending Reconciliations
LAIF Balance	18,366.98	Balance as of 3/31/2023, Pending Reconciliations
Total Investments	6,518,366.98	
Total Current Cash and Investments	9,532,240.46	

04/12/23

Kensington Fire Protection District
Profit & Loss Prev Year Comparison
July 2022 through March 2023

Accrual Basis

	Jul '22 - Mar 23	Jul '21 - Mar 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	5,113,488.61	4,642,219.72	471,268.89	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	30,502.50	-27,452.25	-90.0%
Interest Income	37,040.85	14,863.93	22,176.92	149.2%
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	5,332,678.73	51,668.16	1.0%
Expense				
Staff				
Wages	105,633.54	111,461.00	-5,827.46	-5.2%
Vacation Wages	5,271.36	0.00	5,271.36	100.0%
Medical/dental ins compensation	7,000.00	1,000.00	6,000.00	600.0%
Payroll Taxes	8,433.37	8,191.41	241.96	3.0%
Workers Compensation/Life Ins	1,760.33	576.40	1,183.93	205.4%
Payroll Processing	1,844.08	1,474.34	369.74	25.1%
Total Staff	129,942.68	122,703.15	7,239.53	5.9%
RETIREE MEDICAL BENEFITS				
PERS Medical	40,256.50	0.00	40,256.50	100.0%
Delta Dental	8,539.11	0.00	8,539.11	100.0%
Vision Care	2,261.70	0.00	2,261.70	100.0%
CalPERS Settlement	0.00	9,520.80	-9,520.80	-100.0%
Total RETIREE MEDICAL BENEFITS	51,057.31	9,520.80	41,536.51	436.3%
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	2,362.50	0.00	2,362.50	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	74,999.97	3,899.97	5.2%
Accounting	24,000.00	27,150.00	-3,150.00	-11.6%
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	53,575.28	2,343.81	4.4%
EI Cerrito Contract Fee	2,882,612.33	2,644,402.88	238,209.45	9.0%
EI Cerrito Reconciliation(s)	92,373.83	143,287.21	-50,913.38	-35.5%
IT Services and Equipment	2,368.75	22.78	2,345.97	10,298.4%
Fire Engineer Plan Review	640.00	688.00	-48.00	-7.0%
Grant Writer/Coordinator	0.00	6,547.50	-6,547.50	-100.0%
Legal Fees	15,374.34	5,648.78	9,725.56	172.2%
Recruitment	17,560.00	0.00	17,560.00	100.0%
Website Development/Maintenance	2,459.88	2,447.40	12.48	0.5%
Wildland Vegetation Mgmt	2,500.00	0.00	2,500.00	100.0%
Total OUTSIDE PROFESSIONAL SERVICES	3,192,758.16	2,995,958.75	196,799.41	6.6%
COMMUNITY SERVICE ACTIVITIES				
Public Education	7,227.93	13,855.36	-6,627.43	-47.8%
Open Houses	718.88	0.00	718.88	100.0%
Community Shredder	5,431.69	2,984.09	2,447.60	82.0%
Community Sandbags	3,940.05	1,728.57	2,211.48	127.9%
Total COMMUNITY SERVICE ACTIVITIES	17,318.55	18,568.02	-1,249.47	-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%

04/12/23

Kensington Fire Protection District
Profit & Loss Prev Year Comparison
July 2022 through March 2023

Accrual Basis

	Jul '22 - Mar 23	Jul '21 - Mar 22	\$ Change	% Change
Office				
Mtg Room Rentals	80.00	0.00	80.00	100.0%
Internet	1,549.20	0.00	1,549.20	100.0%
Office Equipment	1,189.03	0.00	1,189.03	100.0%
Office Expense	3,396.13	3,011.87	384.26	12.8%
Office Supplies	0.00	694.33	-694.33	-100.0%
Telephone	8,376.58	5,133.82	3,242.76	63.2%
Total Office	14,590.94	8,840.02	5,750.92	65.1%
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	1,621.10	-814.86	-50.3%
Miscellaneous Maint.	9,364.70	5,498.72	3,865.98	70.3%
Total Building Maintenance	9,914.84	12,799.87	-2,885.03	-22.5%
Building Utilities/Service				
Refuse Collection	1,654.24	0.00	1,654.24	100.0%
Gas and Electric	7,700.93	8,537.26	-836.33	-9.8%
Water/Sewer	1,982.36	3,035.93	-1,053.57	-34.7%
Building Utilities/Service - Other	279.96	0.00	279.96	100.0%
Total Building Utilities/Service	11,617.49	11,573.19	44.30	0.4%
Total DISTRICT ACTIVITIES	81,648.15	45,942.13	35,706.02	77.7%
Total Expense	3,472,724.85	3,192,692.85	280,032.00	8.8%
Net Ordinary Income	1,911,622.04	2,139,985.88	-228,363.84	-10.7%
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	2,116,307.11	2,139,985.88	-23,678.77	-1.1%

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

	<u>Jul '22 - Mar 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	5,113,488.61	4,689,181.00	424,307.61	109.05%
Special Taxes	200,436.70	206,462.00	-6,025.30	97.08%
Other Tax Income	12,079.28	24,000.00	-11,920.72	50.33%
Lease Agreement	3,050.25	0.00	3,050.25	100.0%
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>5,019,643.00</u>	<u>364,703.89</u>	<u>107.27%</u>
Expense				
Staff				
Wages	105,633.54	130,000.00	-24,366.46	81.26%
Vacation Wages	5,271.36	21,665.00	-16,393.64	24.33%
Medical/dental ins compensation	7,000.00	12,000.00	-5,000.00	58.33%
Payroll Taxes	8,433.37	12,500.00	-4,066.63	67.47%
Workers Compensation/Life Ins	1,760.33	650.00	1,110.33	270.82%
Payroll Processing	1,844.08	2,500.00	-655.92	73.76%
Total Staff	<u>129,942.68</u>	<u>179,315.00</u>	<u>-49,372.32</u>	<u>72.47%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	40,256.50	72,500.00	-32,243.50	55.53%
Delta Dental	8,539.11	14,000.00	-5,460.89	60.99%
Vision Care	2,261.70	4,100.00	-1,838.30	55.16%
CalPERS Settlement	0.00	7,616.00	-7,616.00	0.0%
Total RETIREE MEDICAL BENEFITS	<u>51,057.31</u>	<u>98,216.00</u>	<u>-47,158.69</u>	<u>51.99%</u>
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	2,362.50			
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	2,882,612.33	3,843,483.00	-960,870.67	75.0%
El Cerrito Reconciliation(s)	92,373.83	123,165.00	-30,791.17	75.0%
IT Services and Equipment	2,368.75	15,000.00	-12,631.25	15.79%
Fire Abatement Contract	0.00	5,000.00	-5,000.00	0.0%
Fire Engineer Plan Review	640.00	3,000.00	-2,360.00	21.33%
Grant Writer/Coordinator	0.00	50,000.00	-50,000.00	0.0%
Risk Management Insurance	0.00	19,000.00	-19,000.00	0.0%
LAFCO Fees	0.00	5,000.00	-5,000.00	0.0%
Legal Fees	15,374.34	20,000.00	-4,625.66	76.87%

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

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Recruitment	17,560.00	0.00	17,560.00	100.0%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	2,459.88	4,500.00	-2,040.12	54.66%
Wildland Vegetation Mgmt	2,500.00	7,600.00	-5,100.00	32.9%
Total OUTSIDE PROFESSIONAL SERVICES	3,192,758.16	4,315,573.00	-1,122,814.84	73.98%
COMMUNITY SERVICE ACTIVITIES				
Public Education	7,227.93	30,000.00	-22,772.07	24.09%
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	5,431.69	5,000.00	431.69	108.63%
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	17,318.55	72,200.00	-54,881.45	23.99%
DISTRICT ACTIVITIES				
Professional Development	595.00	10,000.00	-9,405.00	5.95%
Office				
Mtg Room Rentals	80.00			
Internet	1,549.20			
Office Equipment	1,189.03			
Office Expense	3,396.13	5,000.00	-1,603.87	67.92%
Office Supplies	0.00	2,000.00	-2,000.00	0.0%
Telephone	8,376.58	8,000.00	376.58	104.71%
Office- Other	0.00	500.00	-500.00	0.0%
Total Office	14,590.94	15,500.00	-909.06	94.14%
Election	5,579.18	7,500.00	-1,920.82	74.39%
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	9,000.00	505.00	105.61%
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	5,000.00	4,364.70	187.29%
Total Building Maintenance	9,914.84	20,000.00	-10,085.16	49.57%
Building Utilities/Service				
Refuse Collection	1,654.24			
Gas and Electric	7,700.93	13,000.00	-5,299.07	59.24%
Water/Sewer	1,982.36	4,000.00	-2,017.64	49.56%

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

	<u>Jul '22 - Mar 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Building Utilities/Service - Other	279.96			
Total Building Utilities/Service	<u>11,617.49</u>	<u>17,000.00</u>	<u>-5,382.51</u>	<u>68.34%</u>
Total DISTRICT ACTIVITIES	<u>81,648.15</u>	<u>114,000.00</u>	<u>-32,351.85</u>	<u>71.62%</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>3,472,724.85</u>	<u>4,804,304.00</u>	<u>-1,331,579.15</u>	<u>72.28%</u>
Net Ordinary Income	<u>1,911,622.04</u>	<u>215,339.00</u>	<u>1,696,283.04</u>	<u>887.73%</u>
Other Income/Expense				
Other Income				
Discount on US TBills	61,625.00			
Discount on Fixed Security	<u>143,060.07</u>			
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>2,116,307.11</u></u>	<u><u>215,339.00</u></u>	<u><u>1,900,968.11</u></u>	<u><u>982.78%</u></u>

Kensington Fire Protection District

Trial Balance

As of March 31, 2023

04/12/23

Accrual Basis

	Mar 31, 23	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	174,188.04	
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.	2,757.00	
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	729,052.34	
Current Capital Outlay:PSB Renovation Hard Cost	631,641.58	
Current Capital Outlay:Temp Facility - Soft Costs	205,675.32	
Current Capital Outlay:Temp Facilities - Hard Costs	588,960.35	
Current Capital Outlay:Temp Facilities - Lot Rental	6,000.00	
Current Capital Outlay:Temp Facilities - Modular	20,946.60	
Current Capital Outlay:Temp Facilities - Admin Sublet	12,192.75	
Current Capital Outlay:Temp Facilities - Relocation	31,637.03	
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		38,507.76
Due to Other - Issued by CCC		56,981.57
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		3,457,486.01
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	105,633.54	
Staff:Vacation Wages	5,271.36	
Staff:Medical/dental ins compensation	7,000.00	
Staff:Payroll Taxes	8,433.37	
Staff:Workers Compensation/Life Ins	1,760.33	
Staff:Payroll Processing	1,844.08	
RETIREE MEDICAL BENEFITS:PERS Medical	40,256.50	
RETIREE MEDICAL BENEFITS:Delta Dental	8,539.11	
RETIREE MEDICAL BENEFITS:Vision Care	2,261.70	
OUTSIDE PROFESSIONAL SERVICES:Operational Consultant	2,362.50	
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	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	2,882,612.33	

Kensington Fire Protection District

Trial Balance

As of March 31, 2023

04/12/23

Accrual Basis

	Mar 31, 23	
	Debit	Credit
OUTSIDE PROFESSIONAL SERVICES:El Cerrito Reconciliation(s)	92,373.83	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	2,368.75	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	640.00	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	15,374.34	
OUTSIDE PROFESSIONAL SERVICES:Recruitment	17,560.00	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	2,459.88	
OUTSIDE PROFESSIONAL SERVICES:Wildland Vegetation Mgmt	2,500.00	
COMMUNITY SERVICE ACTIVITIES:Public Education	7,227.93	
COMMUNITY SERVICE ACTIVITIES:Open Houses	718.88	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	5,431.69	
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	1,549.20	
DISTRICT ACTIVITIES:Office:Office Equipment	1,189.03	
DISTRICT ACTIVITIES:Office:Office Expense	3,396.13	
DISTRICT ACTIVITIES:Office:Telephone	8,376.58	
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	279.96	
DISTRICT ACTIVITIES:Building Utilities/Service:Refuse Collection	1,654.24	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	7,700.93	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	1,982.36	
Discount on US TBills		61,625.00
Discount on Fixed Security		143,060.07
TOTAL	22,438,608.94	22,438,608.94