

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of December 31, 2022**

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	151,193.34	Balance as of 12/31/2022
General Fund	2,483,828.43	Balance as of 12/31/2022, Pending Reconciliations
Special Tax Fund	116,361.87	Balance as of 12/31/2022, Pending Reconciliations
Capital Fund	520,665.61	Balance as of 12/31/2022, Pending Reconciliations
Total Cash Balance	3,272,249.25	
Investments		
US T-Bills - 4/20/23	3,000,000.00	Balance as of 12/31/2022, Pending Reconciliations
Fed Home Lon Bk Fixed Securities - 9/27/23	3,500,000.00	Balance as of 12/31/2022, Pending Reconciliations
LAIF Balance	14,586.30	Balance as of 12/31/2022, Pending Reconciliations
Total Investments	6,514,586.30	
Total Current Cash and Investments	9,786,835.55	

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

	<u>Jul - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	5,112,065.43	4,689,181.00	422,884.43	109.02%
Special Taxes	200,436.70	206,462.00	-6,025.30	97.08%
Other Tax Income	0.00	24,000.00	-24,000.00	0.0%
Lease Agreement	3,050.25	0.00	3,050.25	100.0%
Interest Income	33,260.17	20,000.00	13,260.17	166.3%
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>5,367,063.75</u>	<u>5,019,643.00</u>	<u>347,420.75</u>	<u>106.92%</u>
Expense				
Staff				
Wages	69,832.26	130,000.00	-60,167.74	53.72%
Vacation Wages	4,686.96	21,665.00	-16,978.04	21.63%
Medical/dental ins compensation	6,000.00	12,000.00	-6,000.00	50.0%
Payroll Taxes	5,179.72	12,500.00	-7,320.28	41.44%
Workers Compensation/Life Ins	1,760.33	650.00	1,110.33	270.82%
Payroll Processing	1,235.78	2,500.00	-1,264.22	49.43%
Total Staff	<u>88,695.05</u>	<u>179,315.00</u>	<u>-90,619.95</u>	<u>49.46%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	23,180.51	72,500.00	-49,319.49	31.97%
Delta Dental	5,692.74	14,000.00	-8,307.26	40.66%
Vision Care	1,292.40	4,100.00	-2,807.60	31.52%
CalPERS Settlement	0.00	7,616.00	-7,616.00	0.0%
Total RETIREE MEDICAL BENEFITS	<u>30,165.65</u>	<u>98,216.00</u>	<u>-68,050.35</u>	<u>30.71%</u>
OUTSIDE PROFESSIONAL SERVICES				
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	52,599.96	105,200.00	-52,600.04	50.0%
Accounting	15,000.00	36,000.00	-21,000.00	41.67%
Actuarial Valuation	0.00	5,600.00	-5,600.00	0.0%
Audit	0.00	16,000.00	-16,000.00	0.0%
Bank Fee	0.00	25.00	-25.00	0.0%
Contra Costa County Expenses	23,773.09	38,000.00	-14,226.91	62.56%
El Cerrito Contract Fee	1,921,741.55	3,843,483.00	-1,921,741.45	50.0%
El Cerrito Reconciliation(s)	61,582.55	123,165.00	-61,582.45	50.0%
IT Services and Equipment	2,118.75	15,000.00	-12,881.25	14.13%
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	10,045.08	20,000.00	-9,954.92	50.23%
Recruitment	10,110.00	0.00	10,110.00	100.0%

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

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	1,560.00	4,500.00	-2,940.00	34.67%
Wildland Vegetation Mgmt	2,500.00	7,600.00	-5,100.00	32.9%
Total OUTSIDE PROFESSIONAL SERVICES	2,104,833.48	4,315,573.00	-2,210,739.52	48.77%
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	4,461.15	5,000.00	-538.85	89.22%
Firesafe Planting Grants	0.00	25,000.00	-25,000.00	0.0%
Community Sandbags	1,492.61	1,900.00	-407.39	78.56%
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	13,900.57	72,200.00	-58,299.43	19.25%
DISTRICT ACTIVITIES				
Professional Development	595.00	10,000.00	-9,405.00	5.95%
Office				
Mtg Room Rentals	80.00			
Internet	1,146.00			
Office Equipment	1,189.03			
Office Expense	1,789.01	5,000.00	-3,210.99	35.78%
Office Supplies	0.00	2,000.00	-2,000.00	0.0%
Telephone	6,792.26	8,000.00	-1,207.74	84.9%
Office- Other	0.00	500.00	-500.00	0.0%
Total Office	10,996.30	15,500.00	-4,503.70	70.94%
Election	0.00	7,500.00	-7,500.00	0.0%
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	0.00	4,000.00	-4,000.00	0.0%
Building alarm	0.00	1,500.00	-1,500.00	0.0%
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	10,170.94	20,000.00	-9,829.06	50.86%
Building Utilities/Service				
Refuse Collection	623.20			
Gas and Electric	6,436.06	13,000.00	-6,563.94	49.51%
Water/Sewer	1,755.96	4,000.00	-2,244.04	43.9%
Building Utilities/Service - Other	69.99			

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

	<u>Jul - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Building Utilities/Service	8,885.21	17,000.00	-8,114.79	52.27%
Total DISTRICT ACTIVITIES	69,998.15	114,000.00	-44,001.85	61.4%
Contingency				
General	0.00	25,000.00	-25,000.00	0.0%
Total Contingency	0.00	25,000.00	-25,000.00	0.0%
Total Expense	2,307,592.90	4,804,304.00	-2,496,711.10	48.03%
Net Ordinary Income	3,059,470.85	215,339.00	2,844,131.85	1,420.77%
Other Income/Expense				
Other Income				
Discount on US TBills	61,625.00			
Discount on Fixed Security	143,060.07			
Total Other Income	204,685.07			
Net Other Income	204,685.07			
Net Income	<u>3,264,155.92</u>	<u>215,339.00</u>	<u>3,048,816.92</u>	<u>1,515.82%</u>

01/12/23

Accrual Basis

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

	Jul - Dec 22	Jul - Dec 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	5,112,065.43	4,649,209.40	462,856.03	10.0%
Special Taxes	200,436.70	204,417.70	-3,981.00	-2.0%
Lease Agreement	3,050.25	18,301.50	-15,251.25	-83.3%
Interest Income	33,260.17	4,530.66	28,729.51	634.1%
CERBT Reimbursement	18,088.02	0.00	18,088.02	100.0%
Miscellaneous Income	163.18	387,210.00	-387,046.82	-100.0%
Total Income	5,367,063.75	5,263,669.26	103,394.49	2.0%
Expense				
Staff				
Wages	69,832.26	72,524.00	-2,691.74	-3.7%
Vacation Wages	4,686.96	0.00	4,686.96	100.0%
Medical/dental ins compensation	6,000.00	1,000.00	5,000.00	500.0%
Payroll Taxes	5,179.72	5,058.73	120.99	2.4%
Workers Compensation/Life Ins	1,760.33	393.90	1,366.43	346.9%
Payroll Processing	1,235.78	988.36	247.42	25.0%
Total Staff	88,695.05	79,964.99	8,730.06	10.9%
RETIREE MEDICAL BENEFITS				
PERS Medical	23,180.51	0.00	23,180.51	100.0%
Delta Dental	5,692.74	0.00	5,692.74	100.0%
Vision Care	1,292.40	0.00	1,292.40	100.0%
CalPERS Settlement	0.00	6,664.56	-6,664.56	-100.0%
Total RETIREE MEDICAL BENEFITS	30,165.65	6,664.56	23,501.09	352.6%
OUTSIDE PROFESSIONAL SERVICES				
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	52,599.96	49,999.98	2,599.98	5.2%
Accounting	15,000.00	18,000.00	-3,000.00	-16.7%
Bank Fee	0.00	25.00	-25.00	-100.0%
Contra Costa County Expenses	23,773.09	19,850.53	3,922.56	19.8%
EI Cerrito Contract Fee	1,921,741.55	1,762,935.26	158,806.29	9.0%
EI Cerrito Reconciliation(s)	61,582.55	95,524.81	-33,942.26	-35.5%
IT Services and Equipment	2,118.75	22.78	2,095.97	9,200.9%
Fire Engineer Plan Review	640.00	688.00	-48.00	-7.0%
Grant Writer/Coordinator	0.00	4,587.50	-4,587.50	-100.0%
Legal Fees	10,045.08	4,997.00	5,048.08	101.0%
Recruitment	10,110.00	0.00	10,110.00	100.0%
Website Development/Maintenance	1,560.00	1,560.00	0.00	0.0%
Wildland Vegetation Mgmt	2,500.00	0.00	2,500.00	100.0%
Total OUTSIDE PROFESSIONAL SERVICES	2,104,833.48	1,976,354.81	128,478.67	6.5%
COMMUNITY SERVICE ACTIVITIES				
Public Education	7,227.93	10,293.54	-3,065.61	-29.8%
Open Houses	718.88	0.00	718.88	100.0%
Community Shredder	4,461.15	2,367.50	2,093.65	88.4%
Community Sandbags	1,492.61	1,728.57	-235.96	-13.7%
Total COMMUNITY SERVICE ACTIVITIES	13,900.57	14,389.61	-489.04	-3.4%
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%
Office				
Mtg Room Rentals	80.00	0.00	80.00	100.0%
Internet	1,146.00	0.00	1,146.00	100.0%
Office Equipment	1,189.03	0.00	1,189.03	100.0%
Office Expense	1,789.01	1,612.13	176.88	11.0%
Office Supplies	0.00	694.33	-694.33	-100.0%
Telephone	6,792.26	3,416.59	3,375.67	98.8%
Total Office	10,996.30	5,723.05	5,273.25	92.1%

01/12/23

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

Accrual Basis

	Jul - Dec 22	Jul - Dec 21	\$ Change	% Change
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	0.00	2,100.00	-2,100.00	-100.0%
Medical Waste Disposal	0.00	1,524.25	-1,524.25	-100.0%
Janitorial Service	806.24	1,034.03	-227.79	-22.0%
Miscellaneous Maint.	9,364.70	5,177.72	4,186.98	80.9%
Total Building Maintenance	10,170.94	9,836.00	334.94	3.4%
Building Utilities/Service				
Refuse Collection	623.20	0.00	623.20	100.0%
Gas and Electric	6,436.06	6,061.79	374.27	6.2%
Water/Sewer	1,755.96	3,025.76	-1,269.80	-42.0%
Building Utilities/Service - Other	69.99	0.00	69.99	100.0%
Total Building Utilities/Service	8,885.21	9,087.55	-202.34	-2.2%
Total DISTRICT ACTIVITIES	69,998.15	37,375.65	32,622.50	87.3%
Total Expense	2,307,592.90	2,114,749.62	192,843.28	9.1%
Net Ordinary Income	3,059,470.85	3,148,919.64	-89,448.79	-2.8%
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	3,264,155.92	3,148,919.64	115,236.28	3.7%

Kensington Fire Protection District Trial Balance

01/12/23

Accrual Basis

As of December 31, 2022

	Dec 31, 22	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	173,356.48	
General Fund	2,483,828.43	
Special Tax Fund	116,361.87	
Capital Fund	520,665.61	
Accounts Receivable	4,805.80	
Advance on Taxes	2,403,130.73	
Advance on Supplemental Taxes	95,090.40	
Prepaid Services - EC	0.07	
Prepaid Exp.	2,757.00	
Prepaid CERBT - Retiree Trust	420,105.48	
Investments:LAIF Balance	14,586.30	
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	668,118.56	
Current Capital Outlay:PSB Renovation Hard Cost	214,343.75	
Current Capital Outlay:Temp Facility - Soft Costs	161,316.47	
Current Capital Outlay:Temp Facilities - Hard Costs	525,635.40	
Current Capital Outlay:Temp Facilities - Lot Rental	6,000.00	
Current Capital Outlay:Temp Facilities - Modular	9,687.84	
Current Capital Outlay:Temp Facilities - Admin Sublet	12,192.75	
Current Capital Outlay:Temp Facilities - Relocation	6,941.76	
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		10,692.91
Due to Other - Issued by CCC		50,708.21
Accounts Payable		1,605.34
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		3,454,931.84
Property Taxes		5,112,065.43
Special Taxes		200,436.70
Lease Agreement		3,050.25
Interest Income		33,260.17
CERBT Reimbursement		18,088.02
Miscellaneous Income		163.18
Staff:Wages	69,832.26	
Staff:Vacation Wages	4,686.96	
Staff:Medical/dental ins compensation	6,000.00	
Staff:Payroll Taxes	5,179.72	
Staff:Workers Compensation/Life Ins	1,760.33	
Staff:Payroll Processing	1,235.78	
RETIREE MEDICAL BENEFITS:PERS Medical	23,180.51	
RETIREE MEDICAL BENEFITS:Delta Dental	5,692.74	
RETIREE MEDICAL BENEFITS:Vision Care	1,292.40	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	3,162.50	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	52,599.96	
OUTSIDE PROFESSIONAL SERVICES:Accounting	15,000.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	23,773.09	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	1,921,741.55	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	61,582.55	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	2,118.75	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	640.00	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	10,045.08	
OUTSIDE PROFESSIONAL SERVICES:Recruitment	10,110.00	

Kensington Fire Protection District Trial Balance

01/12/23

Accrual Basis

As of December 31, 2022

	Dec 31, 22	
	Debit	Credit
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	1,560.00	
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	4,461.15	
COMMUNITY SERVICE ACTIVITIES:Community Sandbags	1,492.61	
DISTRICT ACTIVITIES:Professional Development	595.00	
DISTRICT ACTIVITIES:Office:Mtg Room Rentals	80.00	
DISTRICT ACTIVITIES:Office:Internet	1,146.00	
DISTRICT ACTIVITIES:Office:Office Equipment	1,189.03	
DISTRICT ACTIVITIES:Office:Office Expense	1,789.01	
DISTRICT ACTIVITIES:Office:Telephone	6,792.26	
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:Janitorial Service	806.24	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	9,364.70	
DISTRICT ACTIVITIES:Building Utilities/Service	69.99	
DISTRICT ACTIVITIES:Building Utilities/Service:Refuse Collection	623.20	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	6,436.06	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	1,755.96	
Discount on US TBills		61,625.00
Discount on Fixed Security		143,060.07
TOTAL	20,844,826.69	20,844,826.69