

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

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	38,555.58	Balance as of 5/31/2023
General Fund	1,199,966.27	Balance as of 5/31/2023, Pending Reconciliations
Special Tax Fund	116,340.87	Balance as of 5/31/2023, Pending Reconciliations
Capital Fund	1,355,355.89	Balance as of 5/31/2023, Pending Reconciliations
Total Cash Balance	2,710,418.61	
Investments		
US T-Bills - 4/20/23	3,000,000.00	Balance as of 5/31/2023, Pending Reconciliations
Fed Home Lon Bk Fixed Securities - 9/27/23	3,500,000.00	Balance as of 5/31/2023, Pending Reconciliations
LAIF Balance	18,366.98	Balance as of 5/31/2023, Pending Reconciliations
Total Investments	6,518,366.98	
Total Current Cash and Investments	9,228,785.59	

Kensington Fire Protection District
Balance Sheet
As of May 31, 2023

06/16/23

Accrual Basis

	May 31, 23	May 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	60,686.42	147,629.28	-86,942.86
General Fund	1,199,966.27	3,010,865.94	-1,810,899.67
Special Tax Fund	116,340.87	200,816.00	-84,475.13
Capital Fund	1,355,355.89	93,612.83	1,261,743.06
Total Checking/Savings	2,732,549.45	3,453,124.05	-720,574.60
Accounts Receivable			
Accounts Receivable	4,805.80	10,699.23	-5,893.43
Advance on Taxes	2,406,187.12	120,976.28	2,285,210.84
Advance on Supplemental Taxes	86,245.26	186,873.10	-100,627.84
Total Accounts Receivable	2,497,238.18	318,548.61	2,178,689.57
Other Current Assets			
Prepaid Services - EC	0.07	0.07	0.00
Prepaid Exp.	2,587.29	1,159.00	1,428.29
Prepaid CERBT - Retiree Trust	420,105.48	420,105.48	0.00
Investments			
LAIF Balance	18,366.98	0.00	18,366.98
US TBills - 4/20/23	3,000,000.00	0.00	3,000,000.00
Fed Home Loan Bk - 9/27/23	3,500,000.00	0.00	3,500,000.00
Capital Replacement Funds	0.00	3,309,515.03	-3,309,515.03
Fire Protect. Contract Reserves	0.00	3,021,642.67	-3,021,642.67
E/C Contract Recon Reserves	0.00	409,043.34	-409,043.34
Investments - Other	0.00	3,257.80	-3,257.80
Total Investments	6,518,366.98	6,743,458.84	-225,091.86
Total Other Current Assets	6,941,059.82	7,164,723.39	-223,663.57
Total Current Assets	12,170,847.45	10,936,396.05	1,234,451.40
Fixed Assets			
Land	5,800.00	5,800.00	0.00
Equipment	1,793,886.43	1,793,886.43	0.00
Accumulated Depreciation-Equip	-813,762.41	-711,708.78	-102,053.63
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,276,205.07	-1,208,874.20	-67,330.87
Current Capital Outlay			
PSB Renovation Soft Costs	844,609.45	472,110.94	372,498.51
PSB Renovation Hard Cost	925,484.10	0.00	925,484.10
Temp Facility - Soft Costs	279,572.37	44,580.58	234,991.79
Temp Facilities - Hard Costs	600,096.82	4,644.00	595,452.82
Temp Facilities - Lot Rental	12,500.00	0.00	12,500.00
Temp Facilities - Modular	28,452.44	0.00	28,452.44
Temp Facilities - Admin Sublet	21,946.95	0.00	21,946.95
Temp Facilities - Relocation	34,254.56	0.00	34,254.56
Fire Engine Type I	104.40	104.40	0.00
Firefighters Qtrs/Equip	210.00	210.00	0.00
Total Current Capital Outlay	2,747,231.09	521,649.92	2,225,581.17
Total Fixed Assets	4,848,531.30	2,792,334.63	2,056,196.67
Other Assets			
Deferred Outflow of Res. - OPEB	6,527.00	6,527.00	0.00
Total Other Assets	6,527.00	6,527.00	0.00
TOTAL ASSETS	17,025,905.75	13,735,257.68	3,290,648.07

Kensington Fire Protection District
Balance Sheet
As of May 31, 2023

06/16/23

Accrual Basis

	May 31, 23	May 31, 22	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	957,858.30	59,911.32	897,946.98
Due to Other - Issued by CCC	39,144.31	24,649.05	14,495.26
Accounts Payable	1,605.34	1,605.65	-0.31
Total Accounts Payable	998,607.95	86,166.02	912,441.93
Other Current Liabilities			
PSB Renovation Loan	1,539,460.63	0.00	1,539,460.63
Wages & PR Taxes Payable	6,424.55	0.00	6,424.55
Total Other Current Liabilities	1,545,885.18	0.00	1,545,885.18
Total Current Liabilities	2,544,493.13	86,166.02	2,458,327.11
Long Term Liabilities			
EI Cerrito Reconciliation Liab.	233,481.39	301,366.04	-67,884.65
CalPERS Settlement Payable	0.00	19,993.56	-19,993.56
Postretirement Health Ben Liab	0.14	0.14	0.00
Total Long Term Liabilities	233,481.53	321,359.74	-87,878.21
Total Liabilities	2,777,974.66	407,525.76	2,370,448.90
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	2,212,997.01	2,212,997.01	0.00
Fund Equity	3,459,564.13	2,392,596.74	1,066,967.39
Net Income	1,363,100.95	1,509,869.17	-146,768.22
Total Equity	14,247,931.09	13,327,731.92	920,199.17
TOTAL LIABILITIES & EQUITY	17,025,905.75	13,735,257.68	3,290,648.07

06/16/23

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

Accrual Basis

	Jul '22 - May 23	Jul '21 - May 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	5,113,488.61	4,775,288.82	338,199.79	7.1%
Special Taxes	200,436.70	204,417.70	-3,981.00	-2.0%
Other Tax Income	12,079.28	12,378.26	-298.98	-2.4%
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	5,474,372.96	-90,026.07	-1.6%
Expense				
Vehicle Maintenance	0.00	5,501.05	-5,501.05	-100.0%
Staff				
Wages	136,803.24	119,875.75	16,927.49	14.1%
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	10,899.66	10,226.08	673.58	6.6%
Workers Compensation/Life Ins	1,760.33	576.40	1,183.93	205.4%
Payroll Processing	2,238.52	1,788.50	450.02	25.2%
Total Staff	163,973.11	151,648.98	12,324.13	8.1%
RETIREE MEDICAL BENEFITS				
PERS Medical	48,989.18	50,708.12	-1,718.94	-3.4%
Delta Dental	10,436.69	10,436.69	0.00	0.0%
Vision Care	3,231.00	3,554.10	-323.10	-9.1%
CalPERS Settlement	0.00	10,472.88	-10,472.88	-100.0%
Total RETIREE MEDICAL BENEFITS	62,656.87	75,171.79	-12,514.92	-16.7%
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	4,087.50	0.00	4,087.50	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	26,031.25	-22,868.75	-87.9%
Emergency Prep Coordinator	96,433.26	91,666.63	4,766.63	5.2%
Accounting	30,895.00	34,045.00	-3,150.00	-9.3%
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	56,026.22	53,552.53	2,473.69	4.6%
EI Cerrito Contract Fee	3,523,192.85	3,232,047.96	291,144.89	9.0%
EI Cerrito Reconciliation(s)	112,901.35	175,128.81	-62,227.46	-35.5%
IT Services and Equipment	3,816.10	272.78	3,543.32	1,299.0%
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	15,598.44	6,453.92	9,144.52	141.7%
Recruitment	22,335.00	0.00	22,335.00	100.0%
Website Development/Maintenance	2,719.88	2,707.40	12.48	0.5%
Wildland Vegetation Mgmt	2,500.00	4,000.00	-1,500.00	-37.5%
Total OUTSIDE PROFESSIONAL SERVICES	3,889,441.06	3,655,349.48	234,091.58	6.4%
COMMUNITY SERVICE ACTIVITIES				
Public Education	11,419.35	17,761.88	-6,342.53	-35.7%
Open Houses	718.88	0.00	718.88	100.0%
Community Shredder	6,929.01	5,300.36	1,628.65	30.7%
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	23,007.29	25,240.50	-2,233.21	-8.9%
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%

06/16/23

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

Accrual Basis

	Jul '22 - May 23	Jul '21 - May 22	\$ Change	% Change
Office				
Mtg Room Rentals	80.00	0.00	80.00	100.0%
Internet	2,668.05	0.00	2,668.05	100.0%
Office Equipment	1,189.03	0.00	1,189.03	100.0%
Office Expense	4,344.11	3,518.57	825.54	23.5%
Office Supplies	554.29	694.33	-140.04	-20.2%
Telephone	8,759.82	7,160.68	1,599.14	22.3%
Total Office	17,595.30	11,373.58	6,221.72	54.7%
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	2,012.48	-1,206.24	-59.9%
Miscellaneous Maint.	9,364.70	5,663.72	3,700.98	65.4%
Total Building Maintenance	9,914.84	13,356.25	-3,441.41	-25.8%
Building Utilities/Service				
Refuse Collection	2,169.76	0.00	2,169.76	100.0%
Gas and Electric	8,557.74	10,876.19	-2,318.45	-21.3%
Water/Sewer	2,670.22	3,256.92	-586.70	-18.0%
Building Utilities/Service - Other	419.94	0.00	419.94	100.0%
Total Building Utilities/Service	13,817.66	14,133.11	-315.45	-2.2%
Total DISTRICT ACTIVITIES	86,852.68	51,591.99	35,260.69	68.4%
Total Expense	4,225,931.01	3,964,503.79	261,427.22	6.6%
Net Ordinary Income	1,158,415.88	1,509,869.17	-351,453.29	-23.3%
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	1,363,100.95	1,509,869.17	-146,768.22	-9.7%

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

	<u>Jul '22 - May 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	136,803.24	144,416.00	-7,612.76	94.73%
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	10,899.66	13,000.00	-2,100.34	83.84%
Workers Compensation/Life Ins	1,760.33	1,761.00	-0.67	99.96%
Payroll Processing	2,238.52	2,500.00	-261.48	89.54%
Total Staff	<u>163,973.11</u>	<u>173,949.00</u>	<u>-9,975.89</u>	<u>94.27%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	48,989.18	51,450.00	-2,460.82	95.22%
Delta Dental	10,436.69	11,817.00	-1,380.31	88.32%
Vision Care	3,231.00	3,877.00	-646.00	83.34%
Total RETIREE MEDICAL BENEFITS	<u>62,656.87</u>	<u>67,144.00</u>	<u>-4,487.13</u>	<u>93.32%</u>
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	4,087.50	19,000.00	-14,912.50	21.51%
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	96,433.26	105,200.00	-8,766.74	91.67%
Accounting	30,895.00	36,000.00	-5,105.00	85.82%
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	56,026.22	38,000.00	18,026.22	147.44%
El Cerrito Contract Fee	3,523,192.85	3,843,483.00	-320,290.15	91.67%
El Cerrito Reconciliation(s)	112,901.35	123,165.00	-10,263.65	91.67%
IT Services and Equipment	3,816.10	15,000.00	-11,183.90	25.44%
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%
Legal Fees	15,598.44	20,000.00	-4,401.56	77.99%

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

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
Recruitment	22,335.00	38,900.00	-16,565.00	57.42%
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	3,889,441.06	4,356,731.00	-467,289.94	89.27%
COMMUNITY SERVICE ACTIVITIES				
Public Education	11,419.35	30,000.00	-18,580.65	38.07%
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	6,929.01	5,000.00	1,929.01	138.58%
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	23,007.29	72,200.00	-49,192.71	31.87%
DISTRICT ACTIVITIES				
Professional Development	595.00	10,000.00	-9,405.00	5.95%
Office				
Mtg Room Rentals	80.00			
Internet	2,668.05			
Office Equipment	1,189.03			
Office Expense	4,344.11	5,000.00	-655.89	86.88%
Office Supplies	554.29	2,000.00	-1,445.71	27.72%
Telephone	8,759.82	8,695.00	64.82	100.75%
Office- Other	0.00	500.00	-500.00	0.0%
Total Office	17,595.30	16,195.00	1,400.30	108.65%
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	2,169.76			
Gas and Electric	8,557.74	13,000.00	-4,442.26	65.83%
Water/Sewer	2,670.22	4,000.00	-1,329.78	66.76%

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

	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Building Utilities/Service - Other	419.94			
Total Building Utilities/Service	<u>13,817.66</u>	<u>17,000.00</u>	<u>-3,182.34</u>	<u>81.28%</u>
Total DISTRICT ACTIVITIES	86,852.68	117,280.00	-30,427.32	74.06%
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>4,225,931.01</u>	<u>4,812,304.00</u>	<u>-586,372.99</u>	<u>87.82%</u>
Net Ordinary Income	1,158,415.88	254,998.00	903,417.88	454.28%
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>1,363,100.95</u>	<u>254,998.00</u>	<u>1,108,102.95</u>	<u>534.55%</u>