



KENSINGTON FIRE PROTECTION DISTRICT

DATE: March 15, 2023

TO: Board of Directors
Kensington Fire Protection District

RE: Monthly Financial Reports

SUBMITTED BY: Mary Morris-Mayorga, Interim General Manager

Highlights of the regular business and other special projects for the district by management are noted below:

1. **KFPD In-Person Meetings Masking Guidance** – With the end of the State of the Emergency and restart of in-person meetings, the question has been raised about the masking guidance or policy. KFPD did not establish a policy though followed the KPPCSD’s protocols related to masking. According to the CDC Community COVID-19 Levels, Contra Costa County is considered “Low”. Masking guidance at this level are:
People who are at low risk of serious illness – personal preference
People who are at higher risk of serious illness – consider masking

I recommend following local guidance; however, would like the Board to provide feedback as desired.
2. **Governance Transition** – Staff is in the process of identifying additional onboarding training for new Directors. This will include a New Board Member packet for future use as well.
3. **FY2021-2022 Audit** – Maze & Associates has provided the auditors with some additional requested information and the final report will be complete within the coming weeks, prior to March 31 in order to meet continuing disclosure reporting requirements.
4. **GASB75 Actuarial Report** – We have requested the status of the final report and are awaiting the response from Nicolay Consulting.
5. **Financial Forecast and Public Safety Building Budget** – We have compiled information related to operational and construction cost updates to evaluate impacts in the long-term financial forecast. Bill Zenoni will be working on the update based on formats that had been useful during his time with KPPCSD. The update should be complete in May for review by the Finance Committee then brought to the Board. This will provide the projected reserves throughout the project and beyond in order to ensure sustainability.
6. **Public Safety Building Updates** – Staff is in the process of developing standard updates on the Public Safety Building for reporting to the Board as well as public which will begin within the next few weeks.