



KENSINGTON FIRE PROTECTION DISTRICT

DATE: July 19, 2023
TO: Board of Directors
RE: Monthly Financial Reports
SUBMITTED BY: Mary Morris-Mayorga, Interim General Manager

Recommended Action

For information only, no action is requested at this time.

Background

The monthly financial reports for the fiscal year ending June 30, 2023 are included in the packet as usual. While I had previously communicated that I would be providing the Balance Sheet rather than Trial Balance in accordance with existing policy and as followed in practice until 2020, I have included both the Balance Sheet and Trial Balance. When reports are requested by one Director, I want to ensure all Directors have the same information; therefore have included.

In reviewing the preliminary unaudited budget versus actual revenues and expenditures, I wanted to highlight a few items. Revenues were received at 109% of budget largely due to the increased property tax revenue that resulted from home sales as communicated by the County. Several individual expenses are in excess of budget; however, these are more than offset by others which are under budget and the overall net operating expenses are about 96% of budgeted. With revenue higher and expenses lower than anticipated, the actual overall increase to fund balance is \$1.1 million as compared to \$255,000 which was expected.

We will be incorporating this information into the financial forecast and will also refine budget estimates going forward to incorporate any recommended changes into the final budget for adoption in September.

Fiscal Impact

These are of course the preliminary fiscal year end numbers which have not yet been audited; however, the increased funds will be helpful in weathering the Public Safety Building project costs along with increasing operating reserves.

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

Current Cash and Investments

| Cash Balance | | Comments |
|--|-----------------------------|--|
| Petty Cash | 200.00 | |
| KFPD Revolving Acct - Gen Fund | 183,898.00 | Balance as of 6/30/2023 |
| General Fund | 5,853,432.44 | Balance as of 6/30/2023, Pending Reconciliations |
| Special Tax Fund | 200,415.72 | Balance as of 6/30/2023, Pending Reconciliations |
| Capital Fund | <u>1,167,924.20</u> | Balance as of 6/30/2023, Pending Reconciliations |
| Total Cash Balance | <u>7,405,870.36</u> | |
| | | |
| Investments | | |
| Fed Home Lon Bk Fixed Securities - 9/27/23 | 3,500,000.00 | Balance as of 6/30/2023, Pending Reconciliations |
| LAIF Balance | <u>18,529.71</u> | Balance as of 6/30/2023, Pending Reconciliations |
| Total Investments | <u>3,518,529.71</u> | |
| | | |
| Total Current Cash and Investments | <u>10,924,400.07</u> | |

Kensington Fire Protection District

Balance Sheet

As of June 30, 2023

07/13/23

Accrual Basis

| | Jun 30, 23 | Jun 30, 22 | \$ Change |
|-------------------------------------|----------------------|----------------------|---------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| Petty Cash | 200.00 | 200.00 | 0.00 |
| KFPD Revolving Acct - Gen Fund | 206,028.84 | 97,746.04 | 108,282.80 |
| General Fund | 5,853,432.44 | 3,258,958.55 | 2,594,473.89 |
| Special Tax Fund | 200,415.72 | 207,674.99 | -7,259.27 |
| Capital Fund | 1,167,924.20 | 91,064.91 | 1,076,859.29 |
| Total Checking/Savings | 7,428,001.20 | 3,655,644.49 | 3,772,356.71 |
| Accounts Receivable | | | |
| Accounts Receivable | 4,805.80 | 6,765.42 | -1,959.62 |
| Advance on Taxes | -744.60 | -744.60 | 0.00 |
| Advance on Supplemental Taxes | 67,983.45 | 63,746.18 | 4,237.27 |
| Total Accounts Receivable | 72,044.65 | 69,767.00 | 2,277.65 |
| Other Current Assets | | | |
| Prepaid Services - EC | 0.07 | 0.07 | 0.00 |
| Prepaid Exp. | 2,587.29 | 0.00 | 2,587.29 |
| Prepaid CERBT - Retiree Trust | 420,105.48 | 420,105.48 | 0.00 |
| Investments | | | |
| LAIF Balance | 18,529.71 | 0.00 | 18,529.71 |
| 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 | 15,888.80 | -15,888.80 |
| Total Investments | 3,518,529.71 | 6,756,089.84 | -3,237,560.13 |
| Total Other Current Assets | 3,941,222.55 | 7,176,195.39 | -3,234,972.84 |
| Total Current Assets | 11,441,268.40 | 10,901,606.88 | 539,661.52 |
| 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 | -813,762.41 | 0.00 |
| Building and Improvements | 2,391,581.26 | 2,391,581.26 | 0.00 |
| Accumulated Depreciation - Bldg | -1,276,205.07 | -1,276,205.07 | 0.00 |
| Current Capital Outlay | | | |
| PSB Renovation Soft Costs | 893,584.53 | 492,495.29 | 401,089.24 |
| PSB Renovation Hard Cost | 925,484.10 | 0.00 | 925,484.10 |
| Temp Facility - Soft Costs | 279,572.37 | 87,460.67 | 192,111.70 |
| Temp Facilities - Hard Costs | 600,096.82 | 4,644.00 | 595,452.82 |
| Temp Facilities - Lot Rental | 13,800.00 | 0.00 | 13,800.00 |
| Temp Facilities - Modular | 32,205.36 | 0.00 | 32,205.36 |
| Temp Facilities - Admin Sublet | 26,824.05 | 0.00 | 26,824.05 |
| 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 | 2,806,136.19 | 584,914.36 | 2,221,221.83 |
| Total Fixed Assets | 4,907,436.40 | 2,686,214.57 | 2,221,221.83 |
| 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 | 16,355,231.80 | 13,594,348.45 | 2,760,883.35 |

Kensington Fire Protection District

Balance Sheet

As of June 30, 2023

07/13/23

Accrual Basis

| | Jun 30, 23 | Jun 30, 22 | \$ Change |
|--|----------------------|----------------------|---------------------|
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| Due to Revolving Acct - Gen Fnd | 489,582.92 | 437,817.29 | 51,765.63 |
| Due to Other - Issued by CCC | 57,323.02 | 18,752.45 | 38,570.57 |
| Accounts Payable | 1,605.34 | 9,909.78 | -8,304.44 |
| Total Accounts Payable | 548,511.28 | 466,479.52 | 82,031.76 |
| Other Current Liabilities | | | |
| PSB Renovation Loan | 1,539,460.63 | 0.00 | 1,539,460.63 |
| Wages & PR Taxes Payable | 6,424.55 | 6,424.55 | 0.00 |
| Total Other Current Liabilities | 1,545,885.18 | 6,424.55 | 1,539,460.63 |
| Total Current Liabilities | 2,094,396.46 | 472,904.07 | 1,621,492.39 |
| Long Term Liabilities | | | |
| El Cerrito Reconciliation Liab. | 233,481.39 | 233,481.39 | 0.00 |
| Postretirement Health Ben Liab | 0.14 | 0.14 | 0.00 |
| Total Long Term Liabilities | 233,481.53 | 233,481.53 | 0.00 |
| Total Liabilities | 2,327,877.99 | 706,385.60 | 1,621,492.39 |
| 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 | 1,142,523.67 | 1,070,100.10 | 72,423.57 |
| Total Equity | 14,027,353.81 | 12,887,962.85 | 1,139,390.96 |
| TOTAL LIABILITIES & EQUITY | 16,355,231.80 | 13,594,348.45 | 2,760,883.35 |

07/13/23

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

Accrual Basis

| | Jul '22 - Jun 23 | Jul '21 - Jun 22 | \$ Change | % Change |
|--|---------------------|---------------------|-------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Property Taxes | 5,264,469.59 | 4,783,333.69 | 481,135.90 | 10.1% |
| Special Taxes | 200,436.70 | 204,417.70 | -3,981.00 | -2.0% |
| Other Tax Income | 24,422.92 | 24,612.02 | -189.10 | -0.8% |
| Lease Agreement | 3,050.25 | 36,603.00 | -33,552.75 | -91.7% |
| Interest Income | 37,203.58 | 20,294.31 | 16,909.27 | 83.3% |
| 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 | 5,547,834.24 | 5,497,701.84 | 50,132.40 | 0.9% |
| Expense | | | | |
| Debt Service - Principal | 0.00 | -19,993.56 | 19,993.56 | 100.0% |
| Vehicle Maintenance | 0.00 | 5,501.05 | -5,501.05 | -100.0% |
| Staff | | | | |
| Wages | 153,492.99 | 139,935.75 | 13,557.24 | 9.7% |
| Vacation Wages | 5,271.36 | 9,182.25 | -3,910.89 | -42.6% |
| Medical/dental ins compensation | 7,000.00 | 13,000.00 | -6,000.00 | -46.2% |
| Payroll Taxes | 12,210.81 | 11,990.17 | 220.64 | 1.8% |
| Workers Compensation/Life Ins | 1,760.33 | 758.90 | 1,001.43 | 132.0% |
| Payroll Processing | 2,435.74 | 1,970.58 | 465.16 | 23.6% |
| Total Staff | 182,171.23 | 176,837.65 | 5,333.58 | 3.0% |
| RETIREE MEDICAL BENEFITS | | | | |
| PERS Medical | 53,354.95 | 54,506.66 | -1,151.71 | -2.1% |
| Delta Dental | 10,436.69 | 11,385.48 | -948.79 | -8.3% |
| Vision Care | 3,554.10 | 3,877.20 | -323.10 | -8.3% |
| CalPERS Settlement | 0.00 | 18,089.68 | -18,089.68 | -100.0% |
| Total RETIREE MEDICAL BENEFITS | 67,345.74 | 87,859.02 | -20,513.28 | -23.4% |
| 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 | 29,193.75 | -26,031.25 | -89.2% |
| Emergency Prep Coordinator | 105,199.92 | 99,999.96 | 5,199.96 | 5.2% |
| Accounting | 33,895.00 | 37,045.00 | -3,150.00 | -8.5% |
| Actuarial Valuation | 5,600.00 | 3,000.00 | 2,600.00 | 86.7% |
| Audit | 12,500.00 | 16,000.00 | -3,500.00 | -21.9% |
| Bank Fee | 25.00 | 37.00 | -12.00 | -32.4% |
| Contra Costa County Expenses | 56,254.22 | 53,644.28 | 2,609.94 | 4.9% |
| EI Cerrito Contract Fee | 3,843,483.11 | 3,525,870.50 | 317,612.61 | 9.0% |
| EI Cerrito Reconciliation(s) | 123,165.11 | 123,164.96 | 0.15 | 0.0% |
| IT Services and Equipment | 4,097.19 | 722.73 | 3,374.46 | 466.9% |
| 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% |
| Risk Management Insurance | 0.00 | 1,159.00 | -1,159.00 | -100.0% |
| LAFCO Fees | 1,558.61 | 0.00 | 1,558.61 | 100.0% |
| Legal Fees | 15,598.44 | 10,594.64 | 5,003.80 | 47.2% |
| Recruitment | 26,590.00 | 0.00 | 26,590.00 | 100.0% |
| Website Development/Maintenance | 3,239.88 | 3,227.40 | 12.48 | 0.4% |
| Wildland Vegetation Mgmt | 6,500.00 | 4,000.00 | 2,500.00 | 62.5% |
| Total OUTSIDE PROFESSIONAL SERVICES | 4,246,645.83 | 3,918,077.42 | 328,568.41 | 8.4% |
| COMMUNITY SERVICE ACTIVITIES | | | | |
| Public Education | 12,950.65 | 17,761.88 | -4,811.23 | -27.1% |
| Open Houses | 718.88 | 0.00 | 718.88 | 100.0% |
| Community Shredder | 7,252.56 | 5,608.46 | 1,644.10 | 29.3% |
| Firesafe Planting Grants | 0.00 | 1,360.00 | -1,360.00 | -100.0% |
| 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 | 24,862.14 | 26,908.60 | -2,046.46 | -7.6% |

07/13/23

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

Accrual Basis

| | Jul '22 - Jun 23 | Jul '21 - Jun 22 | \$ Change | % Change |
|---|---------------------|---------------------|--------------------|----------------|
| 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 | 2,869.65 | 0.00 | 2,869.65 | 100.0% |
| Office Equipment | 1,189.03 | 0.00 | 1,189.03 | 100.0% |
| Office Expense | 5,246.60 | 3,846.45 | 1,400.15 | 36.4% |
| Office Supplies | 763.45 | 694.33 | 69.12 | 10.0% |
| Telephone | 8,841.11 | 8,720.10 | 121.01 | 1.4% |
| Total Office | 18,989.84 | 13,260.88 | 5,728.96 | 43.2% |
| 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 | 9,140.68 | 19,441.00 | 212.7% |
| 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 | 2,208.17 | -1,401.93 | -63.5% |
| Miscellaneous Maint. | 9,364.70 | 4,037.75 | 5,326.95 | 131.9% |
| Total Building Maintenance | 9,914.84 | 11,925.97 | -2,011.13 | -16.9% |
| Building Utilities/Service | | | | |
| Refuse Collection | 2,169.76 | 0.00 | 2,169.76 | 100.0% |
| Gas and Electric | 8,978.47 | 11,852.14 | -2,873.67 | -24.3% |
| Water/Sewer | 2,902.98 | 4,118.34 | -1,215.36 | -29.5% |
| Building Utilities/Service - Other | 489.93 | 0.00 | 489.93 | 100.0% |
| Total Building Utilities/Service | 14,541.14 | 15,970.48 | -1,429.34 | -9.0% |
| Total DISTRICT ACTIVITIES | 88,970.70 | 63,027.06 | 25,943.64 | 41.2% |
| Total Expense | 4,609,995.64 | 4,258,217.24 | 351,778.40 | 8.3% |
| Net Ordinary Income | 937,838.60 | 1,239,484.60 | -301,646.00 | -24.3% |
| 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% |
| Other Expense | | | | |
| Depreciation Expense | 0.00 | 169,384.50 | -169,384.50 | -100.0% |
| Total Other Expense | 0.00 | 169,384.50 | -169,384.50 | -100.0% |
| Net Other Income | 204,685.07 | -169,384.50 | 374,069.57 | 220.8% |
| Net Income | 1,142,523.67 | 1,070,100.10 | 72,423.57 | 6.8% |

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

| | <u>Jul '22 - Jun 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------------------|-------------------------|---------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Property Taxes | 5,264,469.59 | 4,739,500.00 | 524,969.59 | 111.08% |
| Special Taxes | 200,436.70 | 200,752.00 | -315.30 | 99.84% |
| Other Tax Income | 24,422.92 | 24,000.00 | 422.92 | 101.76% |
| Lease Agreement | 3,050.25 | 3,050.00 | 0.25 | 100.01% |
| Interest Income | 37,203.58 | 20,000.00 | 17,203.58 | 186.02% |
| 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>5,547,834.24</u> | <u>5,067,302.00</u> | <u>480,532.24</u> | <u>109.48%</u> |
| Expense | | | | |
| Staff | | | | |
| Wages | 153,492.99 | 144,416.00 | 9,076.99 | 106.29% |
| 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 | 12,210.81 | 13,000.00 | -789.19 | 93.93% |
| Workers Compensation/Life Ins | 1,760.33 | 1,761.00 | -0.67 | 99.96% |
| Payroll Processing | 2,435.74 | 2,500.00 | -64.26 | 97.43% |
| Total Staff | <u>182,171.23</u> | <u>173,949.00</u> | <u>8,222.23</u> | <u>104.73%</u> |
| RETIREE MEDICAL BENEFITS | | | | |
| PERS Medical | 53,354.95 | 51,450.00 | 1,904.95 | 103.7% |
| Delta Dental | 10,436.69 | 11,817.00 | -1,380.31 | 88.32% |
| Vision Care | 3,554.10 | 3,877.00 | -322.90 | 91.67% |
| Total RETIREE MEDICAL BENEFITS | <u>67,345.74</u> | <u>67,144.00</u> | <u>201.74</u> | <u>100.3%</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 | 105,199.92 | 105,200.00 | -0.08 | 100.0% |
| Accounting | 33,895.00 | 36,000.00 | -2,105.00 | 94.15% |
| Actuarial Valuation | 5,600.00 | 5,600.00 | 0.00 | 100.0% |
| 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 | 56,254.22 | 38,000.00 | 18,254.22 | 148.04% |
| EI Cerrito Contract Fee | 3,843,483.11 | 3,843,483.00 | 0.11 | 100.0% |
| EI Cerrito Reconciliation(s) | 123,165.11 | 123,165.00 | 0.11 | 100.0% |
| IT Services and Equipment | 4,097.19 | 15,000.00 | -10,902.81 | 27.32% |
| 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% |
| Recruitment | 26,590.00 | 38,900.00 | -12,310.00 | 68.36% |

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

| | Jul '22 - Jun 23 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|--------------------|----------------|
| Water System Improvements | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Website Development/Maintenance | 3,239.88 | 4,500.00 | -1,260.12 | 72.0% |
| Wildland Vegetation Mgmt | 6,500.00 | 7,600.00 | -1,100.00 | 85.53% |
| Total OUTSIDE PROFESSIONAL SERVICES | 4,246,645.83 | 4,356,731.00 | -110,085.17 | 97.47% |
| COMMUNITY SERVICE ACTIVITIES | | | | |
| Public Education | 12,950.65 | 30,000.00 | -17,049.35 | 43.17% |
| 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 | 7,252.56 | 5,000.00 | 2,252.56 | 145.05% |
| 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 | 24,862.14 | 72,200.00 | -47,337.86 | 34.44% |
| DISTRICT ACTIVITIES | | | | |
| Professional Development | 595.00 | 10,000.00 | -9,405.00 | 5.95% |
| Office | | | | |
| Mtg Room Rentals | 80.00 | | | |
| Internet | 2,869.65 | | | |
| Office Equipment | 1,189.03 | | | |
| Office Expense | 5,246.60 | 5,000.00 | 246.60 | 104.93% |
| Office Supplies | 763.45 | 2,000.00 | -1,236.55 | 38.17% |
| Telephone | 8,841.11 | 8,695.00 | 146.11 | 101.68% |
| Office- Other | 0.00 | 500.00 | -500.00 | 0.0% |
| Total Office | 18,989.84 | 16,195.00 | 2,794.84 | 117.26% |
| 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 | 8,978.47 | 13,000.00 | -4,021.53 | 69.07% |
| Water/Sewer | 2,902.98 | 4,000.00 | -1,097.02 | 72.58% |
| Building Utilities/Service - Other | 489.93 | | | |
| Total Building Utilities/Service | 14,541.14 | 17,000.00 | -2,458.86 | 85.54% |

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

| | <u>Jul '22 - Jun 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|----------------------------------|----------------------------|--------------------------|--------------------------|-----------------------|
| Total DISTRICT ACTIVITIES | 88,970.70 | 117,280.00 | -28,309.30 | 75.86% |
| 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>4,609,995.64</u> | <u>4,812,304.00</u> | <u>-202,308.36</u> | <u>95.8%</u> |
| Net Ordinary Income | 937,838.60 | 254,998.00 | 682,840.60 | 367.78% |
| 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>1,142,523.67</u></u> | <u><u>254,998.00</u></u> | <u><u>887,525.67</u></u> | <u><u>448.05%</u></u> |

Kensington Fire Protection District

Trial Balance

As of June 30, 2023

07/13/23

Accrual Basis

| | Jun 30, 23 | |
|---|--------------|--------------|
| | Debit | Credit |
| Petty Cash | 200.00 | |
| KFPD Revolving Acct - Gen Fund | 206,028.84 | |
| General Fund | 5,853,432.44 | |
| Special Tax Fund | 200,415.72 | |
| Capital Fund | 1,167,924.20 | |
| Accounts Receivable | 4,805.80 | |
| Advance on Taxes | | 744.60 |
| Advance on Supplemental Taxes | 67,983.45 | |
| Prepaid Services - EC | 0.07 | |
| Prepaid Exp. | 2,587.29 | |
| Prepaid CERBT - Retiree Trust | 420,105.48 | |
| Investments:LAIF Balance | 18,529.71 | |
| 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 | 893,584.53 | |
| Current Capital Outlay:PSB Renovation Hard Cost | 925,484.10 | |
| Current Capital Outlay:Temp Facility - Soft Costs | 279,572.37 | |
| Current Capital Outlay:Temp Facilities - Hard Costs | 600,096.82 | |
| Current Capital Outlay:Temp Facilities - Lot Rental | 13,800.00 | |
| Current Capital Outlay:Temp Facilities - Modular | 32,205.36 | |
| Current Capital Outlay:Temp Facilities - Admin Sublet | 26,824.05 | |
| Current Capital Outlay:Temp Facilities - Relocation | 34,254.56 | |
| 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 | | 489,582.92 |
| Due to Other - Issued by CCC | | 57,323.02 |
| Accounts Payable | | 1,605.34 |
| PSB Renovation Loan | | 1,539,460.63 |
| Wages & PR Taxes Payable | | 6,424.55 |
| El 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 | | 5,264,469.59 |
| Special Taxes | | 200,436.70 |
| Other Tax Income | | 24,422.92 |
| Lease Agreement | | 3,050.25 |
| Interest Income | | 37,203.58 |
| CERBT Reimbursement | | 18,088.02 |
| Miscellaneous Income | | 163.18 |
| Staff:Wages | 153,492.99 | |
| Staff:Vacation Wages | 5,271.36 | |
| Staff:Medical/dental ins compensation | 7,000.00 | |
| Staff:Payroll Taxes | 12,210.81 | |
| Staff:Workers Compensation/Life Ins | 1,760.33 | |
| Staff:Payroll Processing | 2,435.74 | |
| RETIREE MEDICAL BENEFITS:PERS Medical | 53,354.95 | |
| RETIREE MEDICAL BENEFITS:Delta Dental | 10,436.69 | |
| RETIREE MEDICAL BENEFITS:Vision Care | 3,554.10 | |
| OUTSIDE PROFESSIONAL SERVICES:Operational Consultant | 4,087.50 | |
| OUTSIDE PROFESSIONAL SERVICES:Crime Insurance Policy | 689.22 | |
| OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner | 3,162.50 | |
| OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator | 105,199.92 | |
| OUTSIDE PROFESSIONAL SERVICES:Accounting | 33,895.00 | |
| OUTSIDE PROFESSIONAL SERVICES:Actuarial Valuation | 5,600.00 | |
| OUTSIDE PROFESSIONAL SERVICES:Audit | 12,500.00 | |

Kensington Fire Protection District

Trial Balance

As of June 30, 2023

07/13/23

Accrual Basis

| | Jun 30, 23 | |
|--|----------------------|----------------------|
| | Debit | Credit |
| OUTSIDE PROFESSIONAL SERVICES:Bank Fee | 25.00 | |
| OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses | 56,254.22 | |
| OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee | 3,843,483.11 | |
| OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s) | 123,165.11 | |
| OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment | 4,097.19 | |
| OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review | 1,000.13 | |
| OUTSIDE PROFESSIONAL SERVICES:LAFCO Fees | 1,558.61 | |
| OUTSIDE PROFESSIONAL SERVICES:Legal Fees | 15,598.44 | |
| OUTSIDE PROFESSIONAL SERVICES:Recruitment | 26,590.00 | |
| OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance | 3,239.88 | |
| OUTSIDE PROFESSIONAL SERVICES:Wildland Vegetation Mgmt | 6,500.00 | |
| COMMUNITY SERVICE ACTIVITIES:Public Education | 12,950.65 | |
| COMMUNITY SERVICE ACTIVITIES:Open Houses | 718.88 | |
| COMMUNITY SERVICE ACTIVITIES:Community Shredder | 7,252.56 | |
| 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 | 2,869.65 | |
| DISTRICT ACTIVITIES:Office:Office Equipment | 1,189.03 | |
| DISTRICT ACTIVITIES:Office:Office Expense | 5,246.60 | |
| DISTRICT ACTIVITIES:Office:Office Supplies | 763.45 | |
| DISTRICT ACTIVITIES:Office:Telephone | 8,841.11 | |
| 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 | 489.93 | |
| DISTRICT ACTIVITIES:Building Utilities/Service:Refuse Collection | 2,169.76 | |
| DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric | 8,978.47 | |
| DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer | 2,902.98 | |
| Discount on US TBills | | 61,625.00 |
| Discount on Fixed Security | | 143,060.07 |
| TOTAL | 23,056,335.62 | 23,056,335.62 |