



KENSINGTON FIRE PROTECTION DISTRICT

DATE: June 6, 2023
TO: Finance Committee
RE: FORMAT OF MONTHLY FINANCIAL REPORTS
SUBMITTED BY: Mary A. Morris-Mayorga, Interim General Manager

Recommended Action

This item is provided for review, discussion, and for any staff direction.

Background

District policies are contained within three documents which have been approved by the Board of Directors: Policy Handbook, Employee Handbook, and Operations Manual. In order to update a policy contained within one of the aforementioned, the District Board must hold a first and second reading prior to adoption. While this makes sense for Board policies, it creates an unnecessary delay in updating operational policies and procedures. A review including proposed updates is on the list of items for staff to work on in the coming months which would then be presented to the Board.

In Operations Manual *Policy 6 - Monthly Financial Reports*, the reports specifically listed are: Balance Sheet, Revenue & Expense Budget vs. Actual, and Revenue & Expense Previous Year Comparison with the sample format included. While the Balance Sheet is listed, the format provided is actually the Trial Balance which can be less user friendly. Up until September 2020, the Balance Sheet had been provided; however, I recall that the Board at the time may have wanted the increased detail so the Trial Balance was then provided going forward.

Beginning with the June meeting, the Balance Sheet will be provided rather than the Trial Balance. This will remain within policy as it is named and the format of the report shown is simply referenced as a sample.

As part of updating the monthly financial reports, I am collecting feedback from the committee on what information is or would be most useful so have provided the current report formats to facilitate that discussion.

Fiscal Impact

There is no fiscal impact.

Attachment: Monthly Financial Reports

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

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	62,416.11	Balance as of 4/30/2023
General Fund	1,272,190.09	Balance as of 4/30/2023, Pending Reconciliations
Special Tax Fund	116,340.87	Balance as of 4/30/2023, Pending Reconciliations
Capital Fund	1,539,886.22	Balance as of 4/30/2023, Pending Reconciliations
Total Cash Balance	2,991,033.29	
Investments		
US T-Bills - 4/20/23	3,000,000.00	Balance as of 4/30/2023, Pending Reconciliations
Fed Home Lon Bk Fixed Securities - 9/27/23	3,500,000.00	Balance as of 4/30/2023, Pending Reconciliations
LAIF Balance	18,366.98	Balance as of 4/30/2023, Pending Reconciliations
Total Investments	6,518,366.98	
Total Current Cash and Investments	9,509,400.27	

Kensington Fire Protection District

Profit & Loss Budget vs. Actual

July 2022 through April 2023

	<u>Jul '22 - Apr 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	121,510.83	144,416.00	-22,905.17	84.14%
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	9,689.22	13,000.00	-3,310.78	74.53%
Workers Compensation/Life Ins	1,760.33	1,761.00	-0.67	99.96%
Payroll Processing	2,041.30	2,500.00	-458.70	81.65%
Total Staff	<u>147,273.04</u>	<u>173,949.00</u>	<u>-26,675.96</u>	<u>84.66%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	40,251.94	51,450.00	-11,198.06	78.24%
Delta Dental	9,487.90	11,817.00	-2,329.10	80.29%
Vision Care	2,907.90	3,877.00	-969.10	75.0%
CalPERS Settlement	0.00	0.00	0.00	0.0%
Total RETIREE MEDICAL BENEFITS	<u>52,647.74</u>	<u>67,144.00</u>	<u>-14,496.26</u>	<u>78.41%</u>
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	2,362.50	19,000.00		
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	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	3,202,902.59	3,843,483.00	-640,580.41	83.33%
El Cerrito Reconciliation(s)	102,637.59	123,165.00	-20,527.41	83.33%
IT Services and Equipment	2,910.00	15,000.00	-12,090.00	19.4%
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%

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

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
Legal Fees	15,374.34	20,000.00	-4,625.66	76.87%
Recruitment	20,935.00	38,900.00	-17,965.00	53.82%
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	3,530,096.39	4,356,731.00	-826,634.61	81.03%
COMMUNITY SERVICE ACTIVITIES				
Public Education	11,417.37	30,000.00	-18,582.63	38.06%
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	5,755.45	5,000.00	755.45	115.11%
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	21,831.75	72,200.00	-50,368.25	30.24%
DISTRICT ACTIVITIES				
Professional Development	595.00	10,000.00	-9,405.00	5.95%
Office				
Mtg Room Rentals	80.00			
Internet	1,750.80			
Office Equipment	1,189.03			
Office Expense	3,870.12	5,000.00	-1,129.88	77.4%
Office Supplies	268.28	2,000.00	-1,731.72	13.41%
Telephone	8,457.87	8,695.00	-237.13	97.27%
Office- Other	0.00	500.00	-500.00	0.0%
Total Office	15,616.10	16,195.00	-578.90	96.43%
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	1,654.24			
Gas and Electric	8,138.83	13,000.00	-4,861.17	62.61%

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

	<u>Jul '22 - Apr 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Water/Sewer	2,223.42	4,000.00	-1,776.58	55.59%
Building Utilities/Service - Other	349.95			
Total Building Utilities/Service	<u>12,366.44</u>	<u>17,000.00</u>	<u>-4,633.56</u>	<u>72.74%</u>
Total DISTRICT ACTIVITIES	83,422.26	117,280.00	-33,857.74	71.13%
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>3,835,271.18</u>	<u>4,812,304.00</u>	<u>-977,032.82</u>	<u>79.7%</u>
Net Ordinary Income	1,549,075.71	254,998.00	1,294,077.71	607.49%
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>1,753,760.78</u></u>	<u><u>254,998.00</u></u>	<u><u>1,498,762.78</u></u>	<u><u>687.76%</u></u>

Kensington Fire Protection District

Profit & Loss

July 2022 through April 2023

05/10/23

Accrual Basis

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	5,113,488.61	4,640,921.96	472,566.65	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	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	5,339,861.60	44,485.29	0.8%
Expense				
Staff				
Wages	121,510.83	106,752.75	14,758.08	13.8%
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	9,689.22	9,222.17	467.05	5.1%
Workers Compensation/Life Ins	1,760.33	576.40	1,183.93	205.4%
Payroll Processing	2,041.30	1,631.42	409.88	25.1%
Total Staff	147,273.04	137,364.99	9,908.05	7.2%
RETIREE MEDICAL BENEFITS				
PERS Medical	40,251.94	46,905.61	-6,653.67	-14.2%
Delta Dental	9,487.90	9,487.90	0.00	0.0%
Vision Care	2,907.90	3,231.00	-323.10	-10.0%
CalPERS Settlement	0.00	10,472.88	-10,472.88	-100.0%
Total RETIREE MEDICAL BENEFITS	52,647.74	70,097.39	-17,449.65	-24.9%
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	2,362.50	0.00	2,362.50	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	14,981.25	-11,818.75	-78.9%
Emergency Prep Coordinator	78,899.94	83,333.30	-4,433.36	-5.3%
Accounting	24,000.00	31,045.00	-7,045.00	-22.7%
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	53,552.53	2,366.56	4.4%
EI Cerrito Contract Fee	3,202,902.59	2,938,225.42	264,677.17	9.0%
EI Cerrito Reconciliation(s)	102,637.59	159,208.01	-56,570.42	-35.5%
IT Services and Equipment	2,910.00	22.78	2,887.22	12,674.4%
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	15,374.34	5,802.14	9,572.20	165.0%
Recruitment	20,935.00	0.00	20,935.00	100.0%
Website Development/Maintenance	2,719.88	2,707.40	12.48	0.5%
Wildland Vegetation Mgmt	2,500.00	0.00	2,500.00	100.0%
Total OUTSIDE PROFESSIONAL SERVICES	3,530,096.39	3,318,321.03	211,775.36	6.4%
COMMUNITY SERVICE ACTIVITIES				
Public Education	11,417.37	14,136.96	-2,719.59	-19.2%
Open Houses	718.88	0.00	718.88	100.0%
Community Shredder	5,755.45	4,142.19	1,613.26	39.0%
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	21,831.75	20,457.41	1,374.34	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%

Kensington Fire Protection District

Profit & Loss

July 2022 through April 2023

05/10/23

Accrual Basis

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change
Office				
Mtg Room Rentals	80.00	0.00	80.00	100.0%
Internet	1,750.80	0.00	1,750.80	100.0%
Office Equipment	1,189.03	0.00	1,189.03	100.0%
Office Expense	3,870.12	3,251.86	618.26	19.0%
Office Supplies	268.28	694.33	-426.05	-61.4%
Telephone	8,457.87	5,706.36	2,751.51	48.2%
Total Office	15,616.10	9,652.55	5,963.55	61.8%
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	1,816.79	-1,010.55	-55.6%
Miscellaneous Maint.	9,364.70	5,498.72	3,865.98	70.3%
Total Building Maintenance	9,914.84	12,995.56	-3,080.72	-23.7%
Building Utilities/Service				
Refuse Collection	1,654.24	0.00	1,654.24	100.0%
Gas and Electric	8,138.83	9,346.09	-1,207.26	-12.9%
Water/Sewer	2,223.42	3,256.92	-1,033.50	-31.7%
Building Utilities/Service - Other	349.95	0.00	349.95	100.0%
Total Building Utilities/Service	12,366.44	12,603.01	-236.57	-1.9%
Total DISTRICT ACTIVITIES	83,422.26	47,980.17	35,442.09	73.9%
Total Expense	3,835,271.18	3,594,220.99	241,050.19	6.7%
Net Ordinary Income	1,549,075.71	1,745,640.61	-196,564.90	-11.3%
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	1,753,760.78	1,745,640.61	8,120.17	0.5%

Kensington Fire Protection District
Trial Balance
As of April 30, 2023

05/10/23
 Accrual Basis

	Apr 30, 23	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	84,546.95	
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.	2,587.29	
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	790,675.11	
Current Capital Outlay:PSB Renovation Hard Cost	716,963.78	
Current Capital Outlay:Temp Facilities - Soft Costs	207,544.62	
Current Capital Outlay:Temp Facilities - Hard Costs	595,392.92	
Current Capital Outlay:Temp Facilities - Lot Rental	9,900.00	
Current Capital Outlay:Temp Facilities - Modular	24,699.52	
Current Capital Outlay:Temp Facilities - Admin Sublet	21,946.95	
Current Capital Outlay:Temp Facilities - Relocation	32,509.54	
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		517,792.44
Due to Other - Issued by CCC		21,880.77
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		3,459,564.13
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	121,510.83	
Staff:Vacation Wages	5,271.36	
Staff:Medical/dental ins compensation	7,000.00	
Staff:Payroll Taxes	9,689.22	
Staff:Workers Compensation/Life Ins	1,760.33	
Staff:Payroll Processing	2,041.30	
RETIREE MEDICAL BENEFITS:PERS Medical	40,251.94	
RETIREE MEDICAL BENEFITS:Delta Dental	9,487.90	
RETIREE MEDICAL BENEFITS:Vision Care	2,907.90	
OUTSIDE PROFESSIONAL SERVICES:Operational Consultant	2,362.50	
OUTSIDE PROFESSIONAL SERVICES:Crime Insurance Policy	689.22	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	3,162.50	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	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	

**Kensington Fire Protection District
Trial Balance
As of April 30, 2023**

05/10/23

Accrual Basis

	Apr 30, 23	
	Debit	Credit
OUTSIDE PROFESSIONAL SERVICES:El Cerrito Contract Fee	3,202,902.59	
OUTSIDE PROFESSIONAL SERVICES:El Cerrito Reconciliation(s)	102,637.59	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	2,910.00	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	1,000.13	
OUTSIDE PROFESSIONAL SERVICES:LAFCO Fees	1,558.61	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	15,374.34	
OUTSIDE PROFESSIONAL SERVICES:Recruitment	20,935.00	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	2,719.88	
OUTSIDE PROFESSIONAL SERVICES:Wildland Vegetation Mgmt	2,500.00	
COMMUNITY SERVICE ACTIVITIES:Public Education	11,417.37	
COMMUNITY SERVICE ACTIVITIES:Open Houses	718.88	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	5,755.45	
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	1,750.80	
DISTRICT ACTIVITIES:Office:Office Equipment	1,189.03	
DISTRICT ACTIVITIES:Office:Office Expense	3,870.12	
DISTRICT ACTIVITIES:Office:Office Supplies	268.28	
DISTRICT ACTIVITIES:Office:Telephone	8,457.87	
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	349.95	
DISTRICT ACTIVITIES:Building Utilities/Service:Refuse Collection	1,654.24	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	8,138.83	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	2,223.42	
Discount on US TBills		61,625.00
Discount on Fixed Security		143,060.07
TOTAL	22,884,870.94	22,884,870.94

KENSINGTON FIRE PROTECTION DISTRICT OPERATIONS MANUAL

POLICY TITLE: Monthly Financial Reports
POLICY NUMBER: 6

6.10 After recording monthly Contra Costa County ledger activity, the Manager shall create three financial reports in QuickBooks for the Board's monthly meeting packet. The three reports shall coincide with the County's ledger ending date and shall be: Balance Sheet, Revenue & Expense Budget vs. Actual, and Revenue & Expense Previous Year Comparison. A sample of the three reports are attached and incorporated into this policy.

6.20 After receiving monthly bank statements for District accounts, the Manager shall reconcile each account on Quickbooks and print a reconciliation statement. The reconciliation statement shall be kept with the bank statements for accountant and auditor review.

Kensington Fire Protection District
Trial Balance
As of November 13, 2018

	Nov 13, 18	
	Debit	Credit
Petty Cash	200.00	
MCI Fund - Mechanics	0.00	
KFPD Revolving Acct - Gen Fund	17,148.31	
General Fund	691,085.21	
Special Tax Fund	6,886.68	
Capital Fund	6,806.77	
Grants Receivable	0.00	
Accounts Receivable - Year End	0.00	
Due from County for Reimb.	18,434.01	
Due From Other Funds	0.00	
Accounts Receivable	52,669.01	
Interest Receivable	5,479.19	
Advance on Taxes	3,879,591.60	
Advance on Supplemental Taxes	59,827.33	
KPPCSD Note Receivable	0.00	
Undeposited Funds	0.00	
Deposits on Fixed Assets	0.00	
Prepaid Services - EC	2,052,619.72	
Prepaid Exp.	0.00	
Prepaid CERBT - Retiree Trust	976,043.56	
Investments		557,558.33
Investments:Capital Replacement Funds	3,186,299.00	
Investments:Fire Protect. Contract Reserves	2,826,907.24	
Land	5,800.00	
Equipment	1,444,675.55	
Accumulated Depreciation-Equip		746,405.15
Building and Improvements	2,391,581.26	
Accumulated Depreciation - Bldg		1,000,180.00
Water System Improvements	0.00	
Current Capital Outlay:Engine Defibrillators	0.00	
Current Capital Outlay:Public Education	0.00	
Current Capital Outlay:Water System Cistern	0.00	
Current Capital Outlay:Engine	0.00	
Current Capital Outlay:P/S Building Repair/Replace	0.00	
Current Capital Outlay:P/S Bldg Bay Doors	0.00	
Current Capital Outlay:Bay Lighting	0.00	
Current Capital Outlay:Computers/Computerized Equip.	0.00	
Current Capital Outlay:Office Equipment-Copier	0.00	
Current Capital Outlay:P/S Building - MCI Fund	0.00	
Current Capital Outlay:EBRICS Radios	0.00	
Current Capital Outlay:FF High Band Radios	0.00	
Current Capital Outlay:B/C Command Vehicle	0.00	
Current Capital Outlay:Thermal Imager	0.00	
Current Capital Outlay:Water System Improvements	0.00	
Current Capital Outlay:Fire Engine Type I	0.00	
Current Capital Outlay:Firefighters Qtrs/Equip	5,318.05	
Current Capital Outlay:Apparatus Bay Construction	0.00	
Current Capital Outlay:Holmatro Tool	0.00	
Current Capital Outlay:Computers/Furniture	0.00	
Prop 1A Loan - State of CA	0.00	
Suspense	0.00	
Due to Revolving Acct - Gen Fnd		18,434.01
Due to Other - Issued by CCC		78,342.64
Due To Other Funds	0.00	
Accounts Payable		1,653.88
Surety Bond Claim Held	0.00	
EI Cerrito Service Contract Pay		2,052,619.65
Wages & PR Taxes Payable		2,992.32
Deferred Comp Payable	0.00	
KPPCSD MCI Deposit Payable	0.00	
GASB 45 Accrual	0.00	
Postretirement Health Ben Liab	0.00	
Postretirement Health Ben-Prior	0.00	
Fund Equity - General		4,848,934.26

Kensington Fire Protection District
Trial Balance
As of November 13, 2018

	Nov 13, 18	
	Debit	Credit
Fund Equity - Capital Projects		1,219,288.00
Fund Equity - Special Revenue		12,769.00
Fund Equity - Gen Fixed Asset		2,403,012.00
Fund Equity		1,836,110.75
Opening Bal Equity	0.00	
Property Taxes		3,804,059.17
Special Taxes		200,453.30
Lease Agreement		11,822.68
Interest Income		26,681.09
Salary Reimbursement Agreement		21,173.56
OUTSIDE PROFESSIONAL SERVICES:LAFCO Fees	2,278.47	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	2,522.98	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	1,026,309.89	
OUTSIDE PROFESSIONAL SERVICES:Fire Abatement Contract	665.00	
OUTSIDE PROFESSIONAL SERVICES:Risk Management Insurance	12,507.00	
OUTSIDE PROFESSIONAL SERVICES:Professional Fees:Accounting	225.00	
OUTSIDE PROFESSIONAL SERVICES:Professional Fees:Audit	12,500.00	
OUTSIDE PROFESSIONAL SERVICES:Professional Fees:Legal Fees	47,619.16	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	1,000.00	
OUTSIDE PROFESSIONAL SERVICES:Wildland Vegetation Mgmt	2,500.00	
RETIREE MEDICAL BENEFITS:PERS Medical	28,722.76	
RETIREE MEDICAL BENEFITS:Delta Dental	3,026.58	
RETIREE MEDICAL BENEFITS:Vision Care	969.30	
COMMUNITY SERVICE ACTIVITIES:Public Education	6,075.78	
COMMUNITY SERVICE ACTIVITIES:Comm. Pharmaceutical Drop-Off	371.40	
COMMUNITY SERVICE ACTIVITIES:Open Houses	261.28	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	1,155.00	
COMMUNITY SERVICE ACTIVITIES:Demonstration Garden	2,097.11	
DISTRICT ACTIVITIES:Firefighters' Expenses	71.32	
DISTRICT ACTIVITIES:Professional Development	1,600.90	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	525.00	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	1,626.80	
DISTRICT ACTIVITIES:Building Maintenance:Gardening service	360.00	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	998.40	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	2,685.98	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	1,311.19	
DISTRICT ACTIVITIES:Memberships	7,390.00	
DISTRICT ACTIVITIES:Office:Office Expense	1,342.27	
DISTRICT ACTIVITIES:Office:Office Supplies	590.60	
DISTRICT ACTIVITIES:Office:Telephone	3,043.55	
Staff:Wages	31,693.36	
Staff:Longevity Pay	1,000.00	
Staff:Overtime Wages	137.13	
Staff:Medical/dental ins compensation	3,352.00	
Staff:Retirement Contribution	2,408.64	
Staff:Payroll Taxes	2,767.96	
Staff:Workers Compensation/Life Ins	824.99	
Staff:Payroll Processing	580.50	
Transfers In - Capital		9,969.12
Transfers In - General		108,665.14
Transfers Out - Capital	18,634.26	
Transfers Out - Special	100,000.00	
TOTAL	18,961,124.05	18,961,124.05