

**Kensington Fire Protection District  
Cash and Investment Balance Sheet  
As of June 30, 2022**

**Current Cash and Investments**

<b>Cash Balance</b>		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	75,582.90	Balance as of 6/30/2022
General Fund	3,269,040.67	Balance as of 6/30/2022, Pending Reconciliations
Special Tax Fund	207,675.95	Balance as of 6/30/2022, Pending Reconciliations
Capital Fund	93,612.83	Balance as of 6/30/2022, Pending Reconciliations
<b>Total Cash Balance</b>	<b>3,646,112.35</b>	
<b>Investments</b>		
Capital Replacement Funds	1,359,742.64	Balance as of 6/30/2022, Pending Reconciliations
Special Tax Fund	514.84	Balance as of 6/30/2022, Pending Reconciliations
Fire Protection Contract Reserves	3,021,642.67	Balance as of 6/30/2022, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 6/30/2022, Pending Reconciliations
Investments - Other	1,957,046.01	Balance as of 6/30/2022, Pending Reconciliations
<b>Total Investments</b>	<b>6,747,989.50</b>	
 <b>Total Current Cash and Investments</b>	 <b>10,394,101.85</b>	

## Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,783,333.69	4,642,753.00	140,580.69	103.03%
Special Taxes	204,417.70	204,418.00	-0.30	100.0%
Other Tax Income	24,612.02	24,000.00	612.02	102.55%
Lease Agreement	36,603.00	27,450.00	9,153.00	133.34%
Interest Income	18,719.13	30,000.00	-11,280.87	62.4%
CERBT Reimbursement	0.00	80,000.00	-80,000.00	0.0%
Miscellaneous Income	428,441.12	388,159.00	40,282.12	110.38%
<b>Total Income</b>	<u>5,496,126.66</u>	<u>5,396,780.00</u>	<u>99,346.66</u>	<u>101.84%</u>
<b>Expense</b>				
Vehicle Maintenance	5,501.05			
<b>Staff</b>				
Wages	136,967.75	160,000.00	-23,032.25	85.61%
Vacation Wages	9,182.25	9,500.00	-317.75	96.66%
Medical/dental ins compensation	10,000.00	12,000.00	-2,000.00	83.33%
Payroll Taxes	11,533.62	14,000.00	-2,466.38	82.38%
Workers Compensation/Life Ins	758.90	759.00	-0.10	99.99%
Payroll Processing	1,970.58	2,300.00	-329.42	85.68%
<b>Total Staff</b>	<u>170,413.10</u>	<u>198,559.00</u>	<u>-28,145.90</u>	<u>85.83%</u>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	54,506.66	70,000.00	-15,493.34	77.87%
Delta Dental	11,385.48	13,500.00	-2,114.52	84.34%
Vision Care	3,554.10	3,900.00	-345.90	91.13%
CalPERS Settlement	18,089.68	12,377.00	5,712.68	146.16%
<b>Total RETIREE MEDICAL BENEFITS</b>	<u>87,535.92</u>	<u>99,777.00</u>	<u>-12,241.08</u>	<u>87.73%</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Nixle Fee	3,182.70	3,183.00	-0.30	99.99%
Long Term Financial Planner	26,031.25	30,000.00	-3,968.75	86.77%
Emergency Prep Coordinator	99,999.96	100,000.00	-0.04	100.0%
Accounting	31,045.00	36,000.00	-4,955.00	86.24%
Actuarial Valuation	3,000.00	5,600.00	-2,600.00	53.57%
Audit	16,000.00	17,500.00	-1,500.00	91.43%
Bank Fee	37.00	0.00	37.00	100.0%
Contra Costa County Expenses	53,644.28	35,000.00	18,644.28	153.27%
El Cerrito Contract Fee	3,525,870.50	3,525,860.00	10.50	100.0%
El Cerrito Reconciliation(s)	191,049.61	191,060.00	-10.39	100.0%
IT Services and Equipment	522.78	12,000.00	-11,477.22	4.36%
Fire Abatement Contract	0.00	5,000.00	-5,000.00	0.0%
Fire Engineer Plan Review	688.00	3,000.00	-2,312.00	22.93%
Grant Writer/Coordinator	6,547.50	50,000.00	-43,452.50	13.1%
Risk Management Insurance	0.00	14,420.00	-14,420.00	0.0%
LAFCO Fees	0.00	4,254.00	-4,254.00	0.0%
Legal Fees	6,453.92	24,000.00	-17,546.08	26.89%

## Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	3,427.35	2,750.00	677.35	124.63%
Wildland Vegetation Mgmt	4,000.00	7,600.00	-3,600.00	52.63%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>3,971,499.85</b>	<b>4,077,227.00</b>	<b>-105,727.15</b>	<b>97.41%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	17,761.88	28,649.00	-10,887.12	62.0%
EP Coord Expense Account	0.00	1,000.00	-1,000.00	0.0%
Comm. Pharmaceutical Drop-Off	0.00	470.00	-470.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	3,532.00	-3,532.00	0.0%
Open Houses	0.00	1,800.00	-1,800.00	0.0%
Community Shredder	5,608.46	4,465.00	1,143.46	125.61%
Firesafe Planting Grants	0.00	3,000.00	-3,000.00	0.0%
Community Sandbags	1,728.57	1,729.00	-0.43	99.98%
Volunteer Appreciation	449.69	0.00	449.69	100.0%
COMMUNITY SERVICE ACTIVITIES - Other	483.17			
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>26,031.77</b>	<b>44,645.00</b>	<b>-18,613.23</b>	<b>58.31%</b>
<b>DISTRICT ACTIVITIES</b>				
Equipment	1,696.98			
Professional Development	3,323.58	10,000.00	-6,676.42	33.24%
<b>Office</b>				
Office Expense	4,893.92	5,000.00	-106.08	97.88%
Office Supplies	694.33	2,000.00	-1,305.67	34.72%
Telephone	8,571.50	7,800.00	771.50	109.89%
Office- Other	0.00	382.00	-382.00	0.0%
<b>Total Office</b>	<b>14,159.75</b>	<b>15,182.00</b>	<b>-1,022.25</b>	<b>93.27%</b>
Firefighter's Apparel & PPE	0.00	2,000.00	-2,000.00	0.0%
Firefighters' Expenses	9,140.68	13,300.00	-4,159.32	68.73%
Staff Appreciation	93.49	3,000.00	-2,906.51	3.12%
Memberships	7,615.00	8,720.00	-1,105.00	87.33%
<b>Building Maintenance</b>				
Gardening service	2,275.00	5,000.00	-2,725.00	45.5%
Building alarm	1,264.44	1,500.00	-235.56	84.3%
Medical Waste Disposal	2,140.61	7,500.00	-5,359.39	28.54%
Janitorial Service	2,208.17	1,400.00	808.17	157.73%
Miscellaneous Maint.	5,498.72	25,000.00	-19,501.28	22.0%
<b>Total Building Maintenance</b>	<b>13,386.94</b>	<b>40,400.00</b>	<b>-27,013.06</b>	<b>33.14%</b>
<b>Building Utilities/Service</b>				
Gas and Electric	11,852.14	12,500.00	-647.86	94.82%
Water/Sewer	3,686.54	3,000.00	686.54	122.89%
<b>Total Building Utilities/Service</b>	<b>15,538.68</b>	<b>15,500.00</b>	<b>38.68</b>	<b>100.25%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>64,955.10</b>	<b>108,102.00</b>	<b>-43,146.90</b>	<b>60.09%</b>
Contingency	0.00	25,000.00	-25,000.00	0.0%
<b>Total Expense</b>	<b>4,325,936.79</b>	<b>4,553,310.00</b>	<b>-227,373.21</b>	<b>95.01%</b>
<b>Net Ordinary Income</b>	<b>1,170,189.87</b>	<b>843,470.00</b>	<b>326,719.87</b>	<b>138.74%</b>

# Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>1,170,189.87</u>	<u>843,470.00</u>	<u>326,719.87</u>	<u>138.74%</u>

07/08/22

**Kensington Fire Protection District**  
**Profit & Loss Prev Year Comparison**  
**July 2021 through June 2022**

Accrual Basis

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,783,333.69	4,525,829.25	257,504.44	5.7%
Special Taxes	204,417.70	200,685.70	3,732.00	1.9%
Other Tax Income	24,612.02	24,687.36	-75.34	-0.3%
Lease Agreement	36,603.00	36,548.55	54.45	0.2%
Interest Income	18,719.13	38,193.45	-19,474.32	-51.0%
Miscellaneous Income	428,441.12	84,212.60	344,228.52	408.8%
<b>Total Income</b>	5,496,126.66	4,910,156.91	585,969.75	11.9%
<b>Expense</b>				
<b>Staff</b>				
Wages	136,967.75	152,645.51	-15,677.76	-10.3%
Payroll Taxes	11,533.62	12,742.39	-1,208.77	-9.5%
Workers Compensation/Life Ins	758.90	1,597.87	-838.97	-52.5%
Payroll Processing	1,970.58	1,800.28	170.30	9.5%
<b>Total Staff</b>	151,230.85	168,786.05	-17,555.20	-10.4%
<b>RETIREE MEDICAL BENEFITS</b>				
CalPERS Settlement	18,089.68	8,568.72	9,520.96	111.1%
<b>Total RETIREE MEDICAL BENEFITS</b>	18,089.68	8,568.72	9,520.96	111.1%
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	31,045.00	46,350.00	-15,305.00	-33.0%
Actuarial Valuation	3,000.00	5,600.00	-2,600.00	-46.4%
Audit	16,000.00	16,000.00	0.00	0.0%
Bank Fee	37.00	0.00	37.00	100.0%
Contra Costa County Expenses	53,644.28	34,141.51	19,502.77	57.1%
El Cerrito Contract Fee	3,525,870.50	3,229,642.68	296,227.82	9.2%
El Cerrito Reconciliation(s)	191,049.61	298,737.64	-107,688.03	-36.1%
IT Services and Equipment	522.78	12,461.78	-11,939.00	-95.8%
Fire Abatement Contract	0.00	2,450.00	-2,450.00	-100.0%
Fire Engineer Plan Review	688.00	972.00	-284.00	-29.2%
Grant Writer/Coordinator	6,547.50	844.10	5,703.40	675.7%
Risk Management Insurance	0.00	1,159.00	-1,159.00	-100.0%
LAFCO Fees	0.00	4,253.93	-4,253.93	-100.0%
Legal Fees	6,453.92	45,753.79	-39,299.87	-85.9%
PSB Consultant	0.00	1,425.00	-1,425.00	-100.0%
BHI/GM Recruitment	0.00	14,400.00	-14,400.00	-100.0%
Temporary Services	0.00	8,782.85	-8,782.85	-100.0%
Website Development/Maintenance	3,427.35	2,495.48	931.87	37.3%
Wildland Vegetation Mgmt	4,000.00	6,500.00	-2,500.00	-38.5%
OUTSIDE PROFESSIONAL SERVICES - Other	0.00	12,740.99	-12,740.99	-100.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	3,842,285.94	3,744,710.75	97,575.19	2.6%
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	17,761.88	3,100.00	14,661.88	473.0%
Community Shredder	5,608.46	0.00	5,608.46	100.0%
DFSC Matching Grants	0.00	24,000.00	-24,000.00	-100.0%
Community Sandbags	1,728.57	0.00	1,728.57	100.0%
Volunteer Appreciation	449.69	0.00	449.69	100.0%
COMMUNITY SERVICE ACTIVITIES - Other	483.17	0.00	483.17	100.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	26,031.77	27,100.00	-1,068.23	-3.9%
<b>DISTRICT ACTIVITIES</b>				
Professional Development	3,323.58	120.00	3,203.58	2,669.7%

07/08/22

Accrual Basis

**Kensington Fire Protection District**  
**Profit & Loss Prev Year Comparison**  
**July 2021 through June 2022**

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change	% Change
<b>Office</b>				
Office Expense	4,893.92	6,777.91	-1,883.99	-27.8%
Office Supplies	694.33	284.38	409.95	144.2%
Telephone	8,571.50	13,219.80	-4,648.30	-35.2%
Office- Other	0.00	317.83	-317.83	-100.0%
Office - Other	0.00	63.83	-63.83	-100.0%
<b>Total Office</b>	14,159.75	20,663.75	-6,504.00	-31.5%
<b>Election</b>	0.00	4,990.83	-4,990.83	-100.0%
<b>Firefighter's Apparel &amp; PPE</b>	0.00	1,187.00	-1,187.00	-100.0%
<b>Firefighters' Expenses</b>	9,140.68	0.00	9,140.68	100.0%
<b>Staff Appreciation</b>	93.49	1,247.03	-1,153.54	-92.5%
<b>Memberships</b>	7,615.00	7,853.00	-238.00	-3.0%
<b>Building Maintenance</b>				
Gardening service	2,275.00	2,275.00	0.00	0.0%
Building alarm	1,264.44	1,379.44	-115.00	-8.3%
Medical Waste Disposal	2,140.61	5,182.51	-3,041.90	-58.7%
Janitorial Service	2,208.17	1,260.00	948.17	75.3%
Miscellaneous Maint.	5,498.72	26,336.53	-20,837.81	-79.1%
<b>Total Building Maintenance</b>	13,386.94	36,433.48	-23,046.54	-63.3%
<b>Building Utilities/Service</b>				
Gas and Electric	11,852.14	10,506.14	1,346.00	12.8%
Water/Sewer	3,686.54	2,438.41	1,248.13	51.2%
<b>Total Building Utilities/Service</b>	15,538.68	12,944.55	2,594.13	20.0%
<b>Total DISTRICT ACTIVITIES</b>	63,258.12	85,439.64	-22,181.52	-26.0%
<b>Total Expense</b>	4,100,896.36	4,034,605.16	66,291.20	1.6%
<b>Net Ordinary Income</b>	1,395,230.30	875,551.75	519,678.55	59.4%
<b>Other Income/Expense</b>				
Other Expense				
Depreciation Expense	0.00	158,975.83	-158,975.83	-100.0%
<b>Total Other Expense</b>	0.00	158,975.83	-158,975.83	-100.0%
<b>Net Other Income</b>	0.00	-158,975.83	158,975.83	100.0%
<b>Net Income</b>	<b>1,395,230.30</b>	<b>716,575.92</b>	<b>678,654.38</b>	<b>94.7%</b>

# Kensington Fire Protection District

## Trial Balance

As of June 30, 2022

07/07/22

Accrual Basis

	Jun 30, 22	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	97,746.04	
General Fund	3,269,040.67	
Special Tax Fund	207,675.95	
Capital Fund	93,612.83	
Accounts Receivable	6,765.42	
Advance on Taxes		744.60
Advance on Supplemental Taxes	63,746.18	
Deposits on Fixed Assets	20,000.00	
Prepaid Services - EC	0.07	
Prepaid Exp.	1,159.00	
Prepaid CERBT - Retiree Trust	461,679.48	
Investments	7,788.46	
Investments:Capital Replacement Funds	3,309,515.03	
Investments:Fire Protect. Contract Reserves	3,021,642.67	
Investments:E/C Contract Recon Reserves	409,043.34	
Land	5,800.00	
Equipment	2,073,780.43	
Accumulated Depreciation-Equip		1,011,602.78
Building and Improvements	2,391,581.26	
Accumulated Depreciation - Bldg		1,208,874.20
Current Capital Outlay:Temporary Facilities Project	73,575.87	
Current Capital Outlay:PSB Renovation Soft Costs	492,319.39	
Current Capital Outlay:Fire Engine Type I	104.40	
Current Capital Outlay:Firefighters Qtrs/Equip	210.00	
Due to Revolving Acct - Gen Fnd		412,264.35
Due to Other - Issued by CCC		21,329.71
Accounts Payable		1,605.65
Deferred Inflow of Resources		9,731.00
EI Cerrito Reconciliation Liab.		419,249.04
CalPERS Settlement Payable		28,562.56
Postretirement Health Ben Liab	20,094.86	
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		2,317,661.58
Property Taxes		4,783,333.69
Special Taxes		204,417.70
Other Tax Income		24,612.02
Lease Agreement		36,603.00
Interest Income		18,719.13
Miscellaneous Income		428,441.12
Vehicle Maintenance	5,501.05	
Staff:Wages	136,967.75	
Staff:Vacation Wages	9,182.25	
Staff:Medical/dental ins compensation	10,000.00	
Staff:Payroll Taxes	11,533.62	
Staff:Workers Compensation/Life Ins	758.90	
Staff:Payroll Processing	1,970.58	
RETIREE MEDICAL BENEFITS:PERS Medical	54,506.66	
RETIREE MEDICAL BENEFITS:Delta Dental	11,385.48	
RETIREE MEDICAL BENEFITS:Vision Care	3,554.10	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	18,089.68	
OUTSIDE PROFESSIONAL SERVICES:Nixle Fee	3,182.70	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	26,031.25	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	99,999.96	
OUTSIDE PROFESSIONAL SERVICES:Accounting	31,045.00	
OUTSIDE PROFESSIONAL SERVICES:Actuarial Valuation	3,000.00	
OUTSIDE PROFESSIONAL SERVICES:Audit	16,000.00	
OUTSIDE PROFESSIONAL SERVICES:Bank Fee	37.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	53,644.28	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	3,525,870.50	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	191,049.61	

**Kensington Fire Protection District**

**Trial Balance**

As of June 30, 2022

07/07/22

Accrual Basis

	Jun 30, 22	
	Debit	Credit
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	522.78	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	688.00	
OUTSIDE PROFESSIONAL SERVICES:Grant Writer/Coordinator	6,547.50	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	6,453.92	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	3,427.35	
OUTSIDE PROFESSIONAL SERVICES:Wildland Vegetation Mgmt	4,000.00	
COMMUNITY SERVICE ACTIVITIES	483.17	
COMMUNITY SERVICE ACTIVITIES:Public Education	17,761.88	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	5,608.46	
COMMUNITY SERVICE ACTIVITIES:Community Sandbags	1,728.57	
COMMUNITY SERVICE ACTIVITIES:Volunteer Appreciation	449.69	
DISTRICT ACTIVITIES:Equipment	1,696.98	
DISTRICT ACTIVITIES:Professional Development	3,323.58	
DISTRICT ACTIVITIES:Office:Office Expense	4,893.92	
DISTRICT ACTIVITIES:Office:Office Supplies	694.33	
DISTRICT ACTIVITIES:Office:Telephone	8,571.50	
DISTRICT ACTIVITIES:Firefighters' Expenses	9,140.68	
DISTRICT ACTIVITIES:Staff Appreciation	93.49	
DISTRICT ACTIVITIES:Memberships	7,615.00	
DISTRICT ACTIVITIES:Building Maintenance:Gardening service	2,275.00	
DISTRICT ACTIVITIES:Building Maintenance:Building alarm	1,264.44	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	2,140.61	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	2,208.17	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	5,498.72	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	11,852.14	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	3,686.54	
<b>TOTAL</b>	<b>20,353,018.14</b>	<b>20,353,018.14</b>