

**KENSINGTON FIRE PROTECTION DISTRICT  
AGENDA OF A MEETING OF THE  
BOARD OF DIRECTORS**

Date of Meeting: February 13, 2013  
Time of Meeting: 7:30 p.m.  
Place of Meeting: Kensington Community Center  
59 Arlington Avenue, Kensington, CA 94707

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Please Note: Copies of the agenda bills and other written documentation relating to each item of business referred to on the agenda are on file in the office of the Kensington Fire Protection District Administration Office, 217 Arlington Avenue, Kensington, and are available for public inspection. A copy of the Board of Directors packet can be viewed on the internet at [www.kensingtonfire.org/agenda/index.shtml](http://www.kensingtonfire.org/agenda/index.shtml).

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office Administrator, 510/527-8395. Notification 48 hours prior to the meeting will enable the Kensington Fire Protection District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA Title 1).

**CALL TO ORDER**

Directors: Helmut Blaschczyk, Joseph de Ville, Nina Harmon, Janice Kosel and Larry Nagel

1. **ADOPTION OF CONSENT ITEMS.** Items 3, 4, 5 & 6  
All matters listed with the notation "CC" are consent items, which are considered to be routine by the Board of Directors and will be enacted by one motion. The Board of Directors has received and considered reports and recommendations prior to assigning consent item designations to the various items. Copies of the reports are on file in the Fire Protection District Administrative Office at 217 Arlington Avenue and are available to the public. The disposition of the item is indicated. There will be no separate discussion of consent items. If discussion is requested for an item, that item will be removed from the list of consent items and considered separately on the agenda. PLEASE NOTE: Public review copy of the agenda packet is available at the Directors' table at the Board meetings.
2. **ORAL COMMUNICATIONS.** (This place on the agenda is reserved for comments and inquiries from citizens and Board members concerning matters that do not otherwise appear on the agenda. Speakers shall be requested to provide their names and addresses prior to giving public comments or making inquiries.)
- CC 3. **APPROVAL OF THE MINUTES.** Approval of the minutes of the regular meeting of December 12, 2012 (APPROVE)
- CC 4. **APPROVAL OF MONTHLY INCIDENT ACTIVITY REPORT.** December 2012 (APPROVE)
- CC 5. **APPROVAL OF MONTHLY A/P VOUCHER - TRANSMITTAL #8** (APPROVE)
- CC 6. **APPROVAL OF MONTHLY FINANCIAL REPORT.** December 2012/January 2013 (APPROVE)
7. **FIRE CHIEF'S REPORT**
  - a. Review of operations.
  - b. Regional issues and developments.
8. **PRESIDENT'S REPORT**
  - a. Committee Assignments

**NEW BUSINESS**

9. Mid-Year Budget Review – Finance Committee
10. Review of FY11-12 Financial Statements and Independent Auditor’s Review (ACTION)

**11. BOARD REPORTS**

Informational reports from Board members or staff covering the following assignments:

- a. Finance Committee (Kosel/Blaszczyk): Committee minutes of May 24, 2012.
- b. Public Safety Building (deVillie/Harmon)
- c. Education (Kosel)
- d. Contra Costa County/California Special Districts Assoc. (Harmon): Minutes of October 15, 2012 meeting.
- e. Diablo Fire Safe Council/Interface (Staff)
- f. Correspondence: Thank you from Kensington Daisy Troop

**ADJOURNMENT.** The next regular meeting of the Board of Directors of the Kensington Fire Protection District will be held on Wednesday, March 13, 2013, at 7:30 p.m. at the Kensington Community Center, 59 Arlington Avenue, Kensington, CA 94707.

The deadline for agenda items to be included in the Board packet for the next regular meeting of 3/14/13 is Wednesday, 2/27/13 by 1:00 p.m. The deadline for agenda-related materials to be included in the Board packet is Wednesday, 3/6/13 by 1:00 p.m., Fire Protection District Administration Office, 217 Arlington Ave., Kensington.

IF YOU CHALLENGE A DECISION OF THE BOARD OF DIRECTORS IN COURT, YOU MAY BE LIMITED TO RAISING ONLY THOSE ISSUES YOU OR SOMEONE ELSE RAISED AT THE BOARD MEETING OR IN WRITTEN CORRESPONDENCE DELIVERED AT, OR PRIOR TO, THE BOARD MEETING

# **CONSENT CALENDAR**

**MINUTES OF THE DECEMBER 12, 2012 MEETING OF THE BOARD OF DIRECTORS  
OF THE KENSINGTON FIRE PROTECTION DISTRICT**

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**PRESENT:**      **Directors:**      Helmut Blaszczyk, Joe de Ville, Nina Harmon, Janice Kosel, Laurence Nagel  
                         **Staff:**                      Chief Lance Maples, Manager Brenda Navellier

**CALL TO ORDER:**

President Kosel called the meeting to order at 7:30 p.m. Kosel noted the Directors and staff that were in attendance.

**OATH OF OFFICE:**

President Kosel administered the oath of office to Joseph de Ville and Laurence Nagel.

**APPROVAL OF CONSENT ITEMS:**

President Kosel called for approval of the consent calendar (items 4, 5, 6, 7 & 8) consisting of approval of the minutes of the November 14, 2012 meeting, approval of the monthly transmittal #6, approval of the October 2012 incident activity report, approval of the November 2012 incident activity report, and approval of the October/November 2012 monthly financial report. Director Blaszczyk made a motion to accept the consent calendar items as presented. The motion was seconded and passed unanimously.

**ORAL COMMUNICATIONS:**

Resident Anthony Knight inquired about and received a response concerning the incident activity reports and their content.

**PRESIDENT'S REPORT:**

President Kosel reported that she received an invitation from KCC to attend their annual meeting on 1/7/12. Harmon and Nagel volunteered to attend on behalf of KFPD.

Kosel stated that the Board had been approached by representatives of the West Contra Costa County Unified School District to support a resolution regarding their bond debt capacity. The Board members agreed by consensus that this was not within the District's purview and would not be agendaized for a future meeting.

**CHIEF'S REPORT:**

Chief Maples reported on the storm-related responses of 12/2/12. The engines responded to 21 incidents overall that day. Auto-aid with Richmond worked well, there were no injuries, and there was no major damage escalation into anyone's home. There was flooding below Colusa.

The Contra Costa County Board of Supervisors voted to close four fire stations yesterday in Clayton, Martinez, Lafayette and Walnut Creek as of the first of the year. No layoffs are anticipated at this time since there were open positions being covered with overtime; however more cuts are expected in July 2013. Two units (not stations) were closed last year. Con Fire has seen 20 percent closures over the last two years. Measure Q, that would have kept the four fire stations open, did not pass in November. Maples gave an explanation of East County's current status, their two-year Safer Grant, academy, etc.

Chief Maples gave an explanation on the fire at Denny's on 12/8/12. It was a small appliance fire but created an evacuation situation since it was a commercial fire response and the sprinkler system had been activated.

Chief Maples explained that in the event of a power outage, residents should use a cell phone if their land-line telephone does not work. Further discussion followed on different scenarios.

**NEW BUSINESS:**

**Election of Officers for Calendar Year 2013:** President Kosel opened up nominations for President. Kosel made a motion to nominate Director de Ville. The motion was seconded. No further nominations were received. The motion passed unanimously.

Kosel then opened up nominations for Vice President. Director Harmon made a motion nominating Director Blaschczyk. The motion was seconded. No further nominations were received. The motion passed unanimously.

Kosel opened up nominations for Secretary. Director Kosel made a motion nominating Director Nagel. The motion was seconded. No further nominations were received. The motion passed unanimously.

**BOARD REPORTS:**

Finance Committee: The Committee will meet in January to prepare for the mid-year budget review that will take place at the February meeting.

Public Safety Building: The solar vendor said that based on usage, the available roof space is not adequate to make economic sense to install solar panels. KFPD has made many other recent improvements to reduce its building footprint.

Contra Costa County CSDA: Next meeting is in January 2013.

Correspondence: Thank you notes from the Hirota family, Michaela and the Kensington Nursery School were included.

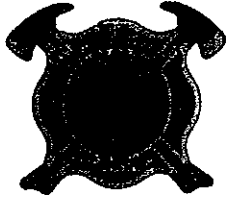
**ADJOURNMENT:** The meeting was adjourned at 8:02 p.m.

MINUTES PREPARED BY: Brenda J. Navellier

These minutes were approved at the regular Board meeting of the Kensington Fire Protection District on December 12, 2012.

Attest:

\_\_\_\_\_  
Board Secretary



# EL CERRITO FIRE DEPARTMENT

## Memorandum

January 6, 2013

**TO:** Kensington Fire Protection District Board Members

**FROM:** Michael Pigoni: Battalion Chief

**RE: Incident Activity Reports for the Month of December**

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There were 48 incidents that occurred during the month of December in the community of Kensington. This is an increase in the number of incidents over the last few months, partial due to the rain and wind storms on December 2 where there were 7 calls for down power lines, trees blocking roads and minor flooding along with a number of medicals.

E65 responded to an increased number of electrical emergencies in which there were shorted out plugs and light switches. This is typical during the cold weather and holidays as electrical demand is higher with lighting and portable heaters. Even with the increase activity, there was no property loose or damage beyond the plugs and switches.

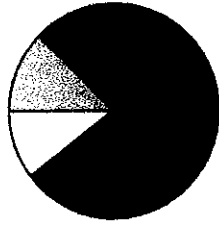
There was a significant increase in medicals including vehicle accidents. This is also anticipated with the weather, increased traffic and stress of the holidays. Fortunately there were no serious injuries in any of the accidents.

Please see the attached "Incident Log" report for dates, times and the nature of the incidents for all the incidents that we responded to. Responses within the Kensington Fire Protection District are highlighted in yellow to assist in identifying.

The chart below is broken down into NFIRS Incident Types. The following is a list of the response types, the number of responses for each type and the percentage of the total calls for each type.

<u>Call Type</u>		<u>Incident Count</u>	<u>Percentages</u>
Fires	<i>(Structure, Trash, Vehicles, Vegetation Fires)</i>	2	4.17%
Medical	<i>(EMS, Vehcile Accidents, Extrication Rescue)</i>	29	60.42%
Hazardous Condition	<i>(Chemical Spills, Leaks, Down Power Lines)</i>	5	10.42%
Service Calls	<i>(Distress, Water/Smoke/Odor Problems)</i>	6	12.50%
Good Intent Calls	<i>(Cancelled En Route, Wrong Location)</i>	4	8.33%
False Calls	<i>(Wrong Company/Unit Dispatched)</i>	2	4.17%
<b>Totals</b>		<b>48</b>	<b>100.00%</b>

**Kensington Fire Protection District  
Responses for December 2012**



- Fires
- Medical
- Hazardous Condition
- ▨ Service Calls
- Good Intent Calls
- False Calls

# Incident Log

Date Range From: 12/1/2012 To 12/31/2012

Incident Number	Date/Time	Address	Incident Type	Completed	Reviewed
1202726 - 000	12/01/2012 01:27:17	2249 TAMALPAIS Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202727 - 000	12/01/2012 04:00:00	71 ARDMORE Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202728 - 000	12/01/2012 07:04:03	6245 CYPRESS AVE	311 - Medical assist, assist EMS crew	Yes	Yes
1202729 - 000	12/01/2012 08:56:56	7788 BARON Ct	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202730 - 000	12/01/2012 11:41:55	6510 GLADYS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202731 - 000	12/01/2012 14:25:04	6009 POTRERO Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202732 - 000	12/01/2012 17:07:26	205 RAMONA Ave	550 - Public service assistance, other	Yes	Yes
1202733 - 000	12/01/2012 20:21:18	10944 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202734 - 000	12/02/2012 01:54:44	215 ARLINGTON Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202735 - 000	12/02/2012 03:10:14	3113 ASCOT Ct	611F - Fire-Dispatched & cancelled	Yes	Yes
1202736 - 000	12/02/2012 07:25:03	205 RAMONA Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202737 - 000	12/02/2012 08:09:47	187 PURDUE Ave	611F - Fire-Dispatched & cancelled	Yes	Yes
1202738 - 000	12/02/2012 08:14:08	In front of 15 SUNSET Ct	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202739 - 000	12/02/2012 08:10:11	85 ARDMORE Dr	520 - Water problem, other	Yes	Yes
1202740 - 000	12/02/2012 08:22:41	8195 Terrace Dr	440 - Electrical wiring/equipment problem, other	Yes	Yes
1202741 - 000	12/02/2012 08:49:53	In front of 7300 GANGES Ct	520 - Water problem, other	Yes	Yes
1202742 - 000	12/02/2012 09:25:06	906 GALVIN Dr	444 - Power line down	Yes	Yes
1202743 - 000	12/02/2012 09:27:38	15 LENOX Dr	444 - Power line down	Yes	Yes
1202744 - 000	12/02/2012 11:22:37	OAK VIEW Ave	444 - Power line down	Yes	Yes
1202745 - 000	12/02/2012 12:17:42	2621 LA HONDA Ave	520 - Water problem, other	Yes	Yes
1202746 - 000	12/02/2012 12:43:26	3913 FLEMING Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202747 - 000	12/02/2012 12:55:42	14 SUNSET Ct	611H - Hazardous Condition-Dispatched & cancelled	Yes	Yes
1202748 - 000	12/02/2012 15:23:00	2638 MIRA VISTA Dr	140 - Natural vegetation fire, other	Yes	Yes
1202749 - 000	12/02/2012 15:58:42	8 STRATFORD Dr	311 - Medical assist, assist EMS crew	Yes	Yes
1202750 - 000	12/02/2012 16:31:07	10944 SAN PABLO Ave	444 - Power line down	Yes	Yes
1202751 - 000	12/02/2012 18:21:40	On SAN PABLO Ave at Carlson Blvd	746 - Carbon monoxide detector activation, no CO	Yes	Yes
1202752 - 000	12/02/2012 22:15:57	1621 ELM St	322 - Vehicle accident with injuries	Yes	Yes
1202753 - 000	12/02/2012 23:18:43	6510 GLADYS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202754 - 000	12/02/2012 23:54:53	HARBOUR Way	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202755 - 000	12/03/2012 05:11:04	912 LEXINGTON Ave	611F - Fire-Dispatched & cancelled	Yes	Yes
1202756 - 000	12/03/2012 05:56:04	6510 GLADYS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202757 - 000	12/03/2012 08:04:12	6400 CUTTING Blvd	311 - Medical assist, assist EMS crew	Yes	Yes
1202758 - 000	12/03/2012 10:37:52	2249 TAMALPAIS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202759 - 000	12/03/2012 11:55:44	9800 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes



1202760 - 000	12/03/2012	12:05:50	461 KEY Blvd	745 - Alarm system sounded, no fire - unintentional	Yes	Yes
1202762 - 000	12/03/2012	13:03:37	5722 CARLOS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202763 - 000	12/03/2012	14:01:06	7992 TERRACE Dr	113 - Cooking fire, confined to container	Yes	Yes
1202764 - 000	12/03/2012	14:48:24	8500 MADERA Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202765 - 000	12/03/2012	15:00:24	6122 VAN FLEET Ave	511 - Lock-out	Yes	Yes
1202766 - 000	12/03/2012	15:27:03	1021 NAVELLIER St	611U - UTL-Dispatched & cancelled	Yes	Yes
1202767 - 000	12/03/2012	18:52:54	In front of 11360 SAN PABLO Ave	611M - Medical-Dispatched & cancelled	Yes	Yes
1202768 - 000	12/03/2012	21:21:07	927 POMONA Ave	740 - Unintentional transmission of alarm, other	Yes	Yes
1202769 - 000	12/03/2012	21:24:58	In front of 4010 EL CERRITO Plz	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202770 - 000	12/03/2012	22:34:22	10690 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202771 - 000	12/03/2012	22:50:08	419 VILLAGE Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202772 - 000	12/04/2012	08:56:32	7230 FAIRMOUNT Ave	611 - Dispatched & cancelled	Yes	Yes
1202773 - 000	12/04/2012	10:05:41	1811 ELM St	511 - Lock-out	Yes	Yes
1202774 - 000	12/04/2012	10:31:59	33 NORWOOD Ave	444 - Power line down	Yes	Yes
1202775 - 000	12/04/2012	11:22:15	COLUSA Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202776 - 000	12/04/2012	12:45:56	5825 JEFFERSON Ave	118 - Trash or rubbish fire, contained	Yes	Yes
1202777 - 000	12/04/2012	13:22:56	295 EL CERRITO Plz	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202778 - 000	12/04/2012	14:00:40	6510 GLADYS Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202779 - 000	12/04/2012	14:15:31	1235 RIVERA St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202780 - 000	12/04/2012	14:25:17	90 HIGHLAND Blvd	554 - Assist invalid	Yes	Yes
1202781 - 000	12/04/2012	16:42:02	260 YALE Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202782 - 000	12/04/2012	21:35:37	On POTRERO Ave at San Pablo Ave	412 - Gas leak (natural gas or LPG)	Yes	Yes
1202783 - 000	12/05/2012	06:13:16	6400 MANILA Ave	412 - Gas leak (natural gas or LPG)	Yes	Yes
1202784 - 000	12/05/2012	06:45:33	6400 MANILA Ave	600 - Good intent call, other	Yes	Yes
1202785 - 000	12/05/2012	08:30:07	233 CAMBRIDGE Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202786 - 000	12/05/2012	08:58:29	5825 JEFFERSON Ave	611X - False Alarm-Dispatched & cancelled	Yes	Yes
1202787 - 000	12/05/2012	12:06:22	5445 SANTA CRUZ Ave	381 - Rescue or EMS standby	Yes	Yes
1202788 - 000	12/05/2012	12:08:41	4300 CUTTING Blvd	611X - False Alarm-Dispatched & cancelled	Yes	Yes
1202789 - 000	12/05/2012	12:10:34	605 S 16TH St	322 - Vehicle accident with injuries	Yes	Yes
1202790 - 000	12/05/2012	12:28:58	On CENTRAL Ave at CARLSON Blvd	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202791 - 000	12/05/2012	13:53:31	11025 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202792 - 000	12/05/2012	17:35:54	737 AVILA Pl	745 - Alarm system sounded, no fire - unintentional	Yes	Yes
1202793 - 000	12/05/2012	17:41:48	601 LEXINGTON Ave	520 - Water problem, other	Yes	Yes
1202794 - 000	12/05/2012	17:41:51	On POTRERO Ave at LEXINGTON Ave		Yes	Yes
1202795 - 000	12/05/2012	18:10:19	4300 CUTTING Blvd	700 - False alarm or false call, other	Yes	Yes
1202796 - 000	12/05/2012	20:39:15	11740 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202797 - 000	12/05/2012	21:37:57	4300 CUTTING Blvd	611 - Dispatched & cancelled	Yes	Yes
1202798 - 000	12/05/2012	23:09:00	601 LEXINGTON Ave	735 - Alarm system sounded due to malfunction	Yes	Yes
1202799 - 000	12/06/2012	02:15:07	527 ASHBURY Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202800 - 000	12/06/2012	07:41:41	4300 CUTTING Blvd	611 - Dispatched & cancelled	Yes	Yes

1202801 - 000	12/06/2012	10:26:21	554 LIBERTY St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202802 - 000	12/06/2012	10:33:38	6397 HAZEL Ave	381 - Rescue or EMS standby	Yes	Yes
1202803 - 000	12/06/2012	11:51:01	1000 EL CERRITO Plz	651 - Smoke scare, odor of smoke	Yes	Yes
1202804 - 000	12/06/2012	12:32:58	42ND St	611 - Dispatched & cancelled	Yes	Yes
1202805 - 000	12/06/2012	12:38:39	7977 TERRACE Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202806 - 000	12/06/2012	14:19:09	1900 REFUGIO Way	611F - Fire-Dispatched & cancelled	Yes	Yes
1202807 - 000	12/06/2012	15:44:56	321 CORONADO St	550 - Public service assistance, other	Yes	Yes
1202808 - 000	12/06/2012	18:22:16	10690 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202809 - 000	12/06/2012	18:24:23	On CARLSON Blvd at I-80 Fwy	111 - Building fire	Yes	Yes
1202810 - 000	12/06/2012	21:00:56	6000 EL CERRITO Plz	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202811 - 000	12/07/2012	09:24:34	228 CAMBRIDGE Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202812 - 000	12/07/2012	11:11:45	2621 LA HONDA Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202813 - 000	12/07/2012	12:12:58	6529 CLAREMONT Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202814 - 000	12/07/2012	13:09:15	5040 EL CERRITO Plz	511 - Lock-out	Yes	Yes
1202815 - 000	12/07/2012	14:27:35	2093 TAPSCOTT Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202816 - 000	12/07/2012	15:07:41	225 ASHBURY Ave	700 - False alarm or false call, other	Yes	Yes
1202817 - 000	12/07/2012	16:23:59	1325 LAWRENCE St	700 - False alarm or false call, other	Yes	Yes
1202818 - 000	12/07/2012	21:37:23	E 80	611X - False Alarm-Dispatched & cancelled	Yes	Yes
1202819 - 000	12/07/2012	23:46:55	240 PURDUE Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202820 - 000	12/08/2012	00:32:08	260 YALE Ave	550 - Public service assistance, other	Yes	Yes
1202821 - 000	12/08/2012	05:20:52	6400 CUTTING Blvd	651 - Smoke scare, odor of smoke	Yes	Yes
1202822 - 000	12/08/2012	13:21:07	WILDCAT CANYON DR/ANZA VIEW	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202823 - 000	12/08/2012	13:25:42	On POTRERO Ave at Lexington Ave	520 - Water problem, other	Yes	Yes
1202824 - 000	12/08/2012	13:41:22	3288 PIERCE St	622 - No incident found on arrival at dispatch address	Yes	Yes
1202825 - 000	12/08/2012	14:23:32	SHASTA/SOUTH PARK DR	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202826 - 000	12/08/2012	16:00:39	In front of 1438 EVERETT St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202827 - 000	12/08/2012	16:39:23	321 CORONADO St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202828 - 000	12/08/2012	18:17:02	11344 SAN PABLO Ave	611F - Fire-Dispatched & cancelled	Yes	Yes
1202829 - 000	12/08/2012	18:49:02	10203 SAN PABLO Ave	714 - Central station, malicious false alarm	Yes	Yes
1202830 - 000	12/08/2012	23:01:39	748 COVENTRY Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202831 - 000	12/09/2012	00:41:39	11740 SAN PABLO Ave	744 - Detector activation, no fire - unintentional	Yes	Yes
1202832 - 000	12/09/2012	00:56:04	10900 SAN PABLO Ave	381 - Rescue or EMS standby	Yes	Yes
1202833 - 000	12/09/2012	09:10:24	6529 CLAREMONT Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202834 - 000	12/09/2012	10:47:04	9895 SAN PABLO Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202835 - 000	12/09/2012	12:18:54	6510 GLADYS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202836 - 000	12/09/2012	13:27:37	10203 SAN PABLO Ave	744 - Detector activation, no fire - unintentional	Yes	Yes
1202837 - 000	12/09/2012	16:05:09	2000 CARQUINEZ AVE	311 - Medical assist, assist EMS crew	Yes	Yes
1202838 - 000	12/09/2012	20:21:39	2714 ARLINGTON Blvd	611 - Dispatched & cancelled	Yes	Yes
1202839 - 000	12/10/2012	08:50:38	1001 RICHMOND St	554 - Assist invalid	Yes	Yes
1202840 - 000	12/10/2012	09:29:09	82 LAWSON Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202841 - 000	12/10/2012	09:45:01	6003 EL DORADO St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes

1202801 - 000	12/06/2012	10:26:21	554 LIBERTY St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202802 - 000	12/06/2012	10:33:38	6397 HAZEL Ave	381 - Rescue or EMS standby	Yes	Yes
1202803 - 000	12/06/2012	11:51:01	1000 EL CERRITO Plz	651 - Smoke scare, odor of smoke	Yes	Yes
1202804 - 000	12/06/2012	12:32:58	42ND St	611 - Dispatched & cancelled	Yes	Yes
1202805 - 000	12/06/2012	12:38:39	7977 TERRACE Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202806 - 000	12/06/2012	14:19:09	1900 REFUGIO Way	611F - Fire-Dispatched & cancelled	Yes	Yes
1202807 - 000	12/06/2012	15:44:56	321 CORONADO St	550 - Public service assistance, other	Yes	Yes
1202808 - 000	12/06/2012	18:22:16	10690 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202809 - 000	12/06/2012	18:24:23	On CARLSON Blvd at I-80 Fwy	111 - Building fire	Yes	Yes
1202810 - 000	12/06/2012	21:00:56	6000 EL CERRITO Plz	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202811 - 000	12/07/2012	09:24:34	228 CAMBRIDGE Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202812 - 000	12/07/2012	11:11:45	2621 LA HONDA Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202813 - 000	12/07/2012	12:12:58	6529 CLAREMONT Ave	511 - Lock-out	Yes	Yes
1202814 - 000	12/07/2012	13:09:15	5040 EL CERRITO Plz	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202815 - 000	12/07/2012	14:27:35	2093 TAPSCOTT Ave	700 - False alarm or false call, other	Yes	Yes
1202816 - 000	12/07/2012	15:07:41	225 ASHBURY Ave	700 - False alarm or false call, other	Yes	Yes
1202817 - 000	12/07/2012	16:23:59	1325 LAWRENCE St	611X - False Alarm-Dispatched & cancelled	Yes	Yes
1202818 - 000	12/07/2012	21:37:23	E 80	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202819 - 000	12/07/2012	23:46:55	240 PURDUE Ave	550 - Public service assistance, other	Yes	Yes
1202820 - 000	12/08/2012	00:32:08	260 YALE Ave	651 - Smoke scare, odor of smoke	Yes	Yes
1202821 - 000	12/08/2012	05:20:52	6400 CUTTING Blvd	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202822 - 000	12/08/2012	13:21:07	WILDCAT CANYON DR/ANZA VIEW	520 - Water problem, other	Yes	Yes
1202823 - 000	12/08/2012	13:25:42	On POTRERO Ave at Lexington Ave	622 - No incident found on arrival at dispatch address	Yes	Yes
1202824 - 000	12/08/2012	13:41:22	3288 PIERCE St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202825 - 000	12/08/2012	14:23:32	SHASTA/SOUTH PARK DR	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202826 - 000	12/08/2012	16:00:39	In front of 1438 EVERETT St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202827 - 000	12/08/2012	16:39:23	321 CORONADO St	611F - Fire-Dispatched & cancelled	Yes	Yes
1202828 - 000	12/08/2012	18:17:02	11344 SAN PABLO Ave	714 - Central station, malicious false alarm	Yes	Yes
1202829 - 000	12/08/2012	18:49:02	10203 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202830 - 000	12/08/2012	23:01:39	748 COVENTRY Dr	744 - Detector activation, no fire - unintentional	Yes	Yes
1202831 - 000	12/09/2012	00:41:39	11740 SAN PABLO Ave	381 - Rescue or EMS standby	Yes	Yes
1202832 - 000	12/09/2012	00:56:04	10900 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202833 - 000	12/09/2012	09:10:24	6529 CLAREMONT Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202834 - 000	12/09/2012	10:47:04	9895 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202835 - 000	12/09/2012	12:18:54	6510 GLADYS Ave	744 - Detector activation, no fire - unintentional	Yes	Yes
1202836 - 000	12/09/2012	13:27:37	10203 SAN PABLO Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202837 - 000	12/09/2012	16:05:09	2000 CARQUINEZ AVE	611 - Dispatched & cancelled	Yes	Yes
1202838 - 000	12/09/2012	20:21:39	2714 ARLINGTON Blvd	554 - Assist invalid	Yes	Yes
1202839 - 000	12/10/2012	08:50:38	1001 RICHMOND St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202840 - 000	12/10/2012	09:29:09	82 LAWSON Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202841 - 000	12/10/2012	09:45:01	6003 EL DORADO St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes

1202842 - 000	12/10/2012	10:22:12	831 BALRA Dr	321 - EMS call, excluding vehicle accident with injury	Yes
1202843 - 000	12/10/2012	10:33:30	8500 MADERA Dr	321 - EMS call, excluding vehicle accident with injury	Yes
1202844 - 000	12/10/2012	14:25:37	W 580	611R - Rescue-Dispatched & cancelled	Yes
1202845 - 000	12/10/2012	17:05:19	1749 ELM St	321 - EMS call, excluding vehicle accident with injury	Yes
1202846 - 000	12/10/2012	17:08:04	11740 SAN PABLO Ave	700 - False alarm or false call, other	Yes
1202847 - 000	12/10/2012	17:11:56	2207 PINEHURST Ct	321 - EMS call, excluding vehicle accident with injury	Yes
1202848 - 000	12/11/2012	04:55:36	7735 CURRY Ave	735 - Alarm system sounded due to malfunction	Yes
1202849 - 000	12/11/2012	07:20:52	557 CLAYTON Ave	600 - Good intent call, other	Yes
1202850 - 000	12/11/2012	09:48:18	20 ARLINGTON Ct	321 - EMS call, excluding vehicle accident with injury	Yes
1202851 - 000	12/11/2012	10:59:31	1615 ROGER Ct	321 - EMS call, excluding vehicle accident with injury	Yes
1202852 - 000	12/11/2012	11:50:43	8631 ARBOR Dr	321 - EMS call, excluding vehicle accident with injury	Yes
1202853 - 000	12/11/2012	14:52:18	10203 SAN PABLO Ave	611X - False Alarm-Dispatched & cancelled	Yes
1202854 - 000	12/11/2012	17:09:04	2501 RYDIN Dr	611X - False Alarm-Dispatched & cancelled	Yes
1202855 - 000	12/11/2012	17:58:34	560 Sunnyview Dr	611F - Fire-Dispatched & cancelled	Yes
1202856 - 000	12/11/2012	18:17:03	1265 YORK St	611F - Fire-Dispatched & cancelled	Yes
1202857 - 000	12/11/2012	21:42:56	8801 TERRACE Dr	321 - EMS call, excluding vehicle accident with injury	Yes
1202858 - 000	12/12/2012	08:21:07	1628 OCEAN VIEW Ave	440 - Electrical wiring/equipment problem, other	Yes
1202859 - 000	12/12/2012	13:03:39	1000 EL CERRITO Plz	321 - EMS call, excluding vehicle accident with injury	Yes
1202860 - 000	12/12/2012	14:13:14	CARLSON Blvd	611T - Traffic-Dispatched & cancelled	Yes
1202861 - 000	12/12/2012	15:53:31	SAN PABLO Ave	413 - Oil or other combustible liquid spill	Yes
1202862 - 000	12/12/2012	17:21:36	23 FRANCISCAN Way	321 - EMS call, excluding vehicle accident with injury	Yes
1202863 - 000	12/12/2012	21:09:25	5436 COLUSA Ave	554 - Assist invalid	Yes
1202864 - 000	12/12/2012	21:58:04	11740 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes
1202865 - 000	12/13/2012	03:16:23	610 LIBERTY St	611F - Fire-Dispatched & cancelled	Yes
1202866 - 000	12/13/2012	09:26:25	1900 REFUGIO VALLEY RD	520 - Water problem, other	Yes
1202867 - 000	12/13/2012	10:42:06	2270 CARQUINEZ Ave	321 - EMS call, excluding vehicle accident with injury	Yes
1202868 - 000	12/13/2012	11:41:48	9889 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes
1202869 - 000	12/13/2012	12:06:47	5619 PANAMA Ave	311 - Medical assist, assist EMS crew	Yes
1202870 - 000	12/13/2012	12:12:28	11450 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes
1202871 - 000	12/13/2012	16:05:08	10378 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes
1202872 - 000	12/13/2012	16:23:04	9895 SAN PABLO Ave	745 - Alarm system sounded, no fire - unintentional	Yes
1202873 - 000	12/13/2012	17:29:27	1000 EL CERRITO Plz	511 - Lock-out	Yes
1202874 - 000	12/13/2012	20:41:09	5414 BAYVIEW Ave	611X - False Alarm-Dispatched & cancelled	Yes
1202875 - 000	12/13/2012	20:53:38	On 33RD St at MACDONALD	611F - Fire-Dispatched & cancelled	Yes
1202876 - 000	12/14/2012	07:11:47	11450 SAN PABLO Ave	671 - Hazmat release investigation w/ no hazmat	Yes
1202877 - 000	12/14/2012	08:23:11	912 LEXINGTON Ave	321 - EMS call, excluding vehicle accident with injury	Yes
1202878 - 000	12/14/2012	12:25:32	4300 CUTTING Blvd	381 - Rescue or EMS standby	Yes
1202879 - 000	12/14/2012	13:18:40	4250 MACDONALD AVE	311 - Medical assist, assist EMS crew	Yes
1202880 - 000	12/14/2012	13:37:50	3230 CARLSON Blvd	321 - EMS call, excluding vehicle accident with injury	Yes
1202881 - 000	12/14/2012	13:58:48	4731 BERK Ave	321 - EMS call, excluding vehicle accident with injury	Yes
1202882 - 000	12/14/2012	15:04:10	1 EDGECROFT Dr	321 - EMS call, excluding vehicle accident with injury	Yes

1202883 - 000	12/14/2012	15:41:07	412 W RICHMOND Ave	611F - Fire-Dispatched & cancelled	Yes	Yes
1202884 - 000	12/14/2012	17:50:51	5646 CARLOS Ave	553 - Public service	Yes	Yes
1202885 - 000	12/15/2012	13:41:28	428 MC LAUGHLIN St	611F - Fire-Dispatched & cancelled	Yes	Yes
1202886 - 000	12/15/2012	15:57:29	2893 WRIGHT	611F - Fire-Dispatched & cancelled	Yes	Yes
1202887 - 000	12/15/2012	18:48:39	S 41ST St	611M - Medical-Dispatched & cancelled	Yes	Yes
1202888 - 000	12/15/2012	21:17:08	10203 SAN PABLO Ave	744 - Detector activation, no fire - unintentional	Yes	Yes
1202889 - 000	12/15/2012	23:02:23	In front of 11299 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202890 - 000	12/16/2012	12:12:32	5507 VAN FLEET Ave	611F - Fire-Dispatched & cancelled	Yes	Yes
1202891 - 000	12/16/2012	14:51:35	3060 EL CERRITO Plz	322 - Vehicle accident with injuries	Yes	Yes
1202892 - 000	12/16/2012	17:14:52	1231 NORVELL St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202893 - 000	12/16/2012	17:47:59	38TH St	322 - Vehicle accident with injuries	Yes	Yes
1202894 - 000	12/16/2012	19:07:31	248 S 22ND St	611F - Fire-Dispatched & cancelled	Yes	Yes
1202895 - 000	12/17/2012	08:01:40	817 RICHMOND St	412 - Gas leak (natural gas or LPG)	Yes	Yes
1202896 - 000	12/17/2012	08:47:51	4954 BAYVIEW Ave	381 - Rescue or EMS standby	Yes	Yes
1202897 - 000	12/17/2012	09:04:05	931 S 55TH St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202898 - 000	12/17/2012	14:50:37	2085 TAPSCOTT Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202899 - 000	12/17/2012	16:13:31	On E 80 at Macdonald	324 - Motor vehicle accident with no injuries	Yes	Yes
1202900 - 000	12/17/2012	16:29:38	10086 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202901 - 000	12/17/2012	17:36:45	744 35TH St	611X - False Alarm-Dispatched & cancelled	Yes	Yes
1202902 - 000	12/17/2012	19:52:41	1223 S 58TH St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202903 - 000	12/17/2012	21:35:11	11382 SAN PABLO Ave	520 - Water problem, other	Yes	Yes
1202904 - 000	12/18/2012	00:48:25	11344 SAN PABLO Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202905 - 000	12/18/2012	02:35:21	6305 JERILYNN AVE	111 - Building fire	Yes	Yes
1202906 - 000	12/18/2012	03:54:55	763 32ND St	611M - Medical-Dispatched & cancelled	Yes	Yes
1202907 - 000	12/18/2012	11:19:32	10869 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202908 - 000	12/18/2012	12:27:06	2511 HINKLEY Ave	611F - Fire-Dispatched & cancelled	Yes	Yes
1202909 - 000	12/18/2012	14:05:12	7007 MOESER Ln	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202910 - 000	12/18/2012	15:44:57	780 ALVAREZ AVE	611F - Fire-Dispatched & cancelled	Yes	Yes
1202911 - 000	12/18/2012	16:58:59	On CAMBRIDGE Ave at Wellsley Ave	322 - Vehicle accident with injuries	Yes	Yes
1202912 - 000	12/18/2012	19:59:55	6400 CUTTING Blvd	611M - Medical-Dispatched & cancelled	Yes	Yes
1202913 - 000	12/18/2012	20:29:16	6699 FAIRMOUNT Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202914 - 000	12/18/2012	23:58:05	423 29TH St	113 - Cooking fire, confined to container	Yes	Yes
1202915 - 000	12/19/2012	14:59:44	5015 FRAY Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202916 - 000	12/19/2012	15:37:54	6510 GLADYS Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202917 - 000	12/19/2012	18:17:15	11720 SAN PABLO Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202918 - 000	12/19/2012	20:21:13	916 KEARNEY St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202919 - 000	12/20/2012	05:02:42	10690 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202920 - 000	12/20/2012	05:27:22	11760 SAN PABLO Ave	611M - Medical-Dispatched & cancelled	Yes	Yes
1202921 - 000	12/20/2012	10:34:50	In front of 7206 STOCKTON Ave	444 - Power line down	Yes	Yes
1202922 - 000	12/20/2012	11:24:45	3160 CARLSON Blvd	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202923 - 000	12/20/2012	15:03:16	4308 POTRERO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes

1202924 - 000	12/20/2012	17:44:49	1415 VISTA Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202925 - 000	12/20/2012	20:17:45	2218 PINEHURST Ct	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202926 - 000	12/20/2012	21:23:39	On I-80 at Cutting Blvd.	611M - Medical-Dispatched & cancelled	Yes	Yes
1202927 - 000	12/20/2012	22:39:55	4114 OHIO AVE	611F - Fire-Dispatched & cancelled	Yes	Yes
1202928 - 000	12/21/2012	06:03:28	4320 SYCAMORE Ave	111 - Building fire	Yes	Yes
1202929 - 000	12/21/2012	06:51:03	On S 45TH St at Sycamore St	522 - Water or steam leak	Yes	Yes
1202930 - 000	12/21/2012	08:48:29	849 EVERETT St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202931 - 000	12/21/2012	09:08:44	6510 GLADYS Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202932 - 000	12/21/2012	12:39:57	8360 KENT Dr	611X - False Alarm-Dispatched & cancelled	Yes	Yes
1202933 - 000	12/21/2012	14:31:03	5927 WENK Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202934 - 000	12/21/2012	20:19:19	214 STANFORD Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202935 - 000	12/21/2012	20:34:34	11965 SAN PABLO Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202936 - 000	12/21/2012	20:48:13	On SAN PABLO Ave at Potrero Ave	324 - Motor vehicle accident with no injuries	Yes	Yes
1202937 - 000	12/22/2012	06:09:07	11821 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202938 - 000	12/22/2012	11:34:33	23 FRANCISCAN Way	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202939 - 000	12/22/2012	11:48:41	5648 JORDAN Ave	500 - Service Call, other	Yes	Yes
1202940 - 000	12/22/2012	11:56:46	200 KENYON Ave	611M - Medical-Dispatched & cancelled	Yes	Yes
1202941 - 000	12/22/2012	16:42:46	872 BALRA Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202942 - 000	12/22/2012	18:02:02	6719 HAGEN Blvd	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202943 - 000	12/23/2012	09:59:11	717 WILSON Ave	611X - False Alarm-Dispatched & cancelled	Yes	Yes
1202944 - 000	12/23/2012	12:56:45	On W 580 at Bayview Ave	611R - Rescue-Dispatched & cancelled	Yes	Yes
1202945 - 000	12/23/2012	13:05:33	3429 CUTTING Blvd	520 - Water problem, other	Yes	Yes
1202946 - 000	12/23/2012	13:18:52	1070 CONTRA COSTA Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202947 - 000	12/23/2012	15:29:53	4655 MEADE Ave	611X - False Alarm-Dispatched & cancelled	Yes	Yes
1202948 - 000	12/23/2012	17:20:17	24 WINDSOR Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202949 - 000	12/23/2012	19:47:02	4304 POTRERO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202950 - 000	12/23/2012	23:44:30	On CYPRESS Ave at San Pablo Ave	151 - Outside rubbish, trash or waste fire	Yes	Yes
1202951 - 000	12/24/2012	06:43:09	265 GRIZZLY PEAK Blvd	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202952 - 000	12/24/2012	11:50:56	7788 BARON Ct	311 - Medical assist, assist EMS crew	Yes	Yes
1202953 - 000	12/24/2012	15:27:48	291 ARLINGTON Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202954 - 000	12/24/2012	19:46:47	2989 PULLMAN Ave	611F - Fire-Dispatched & cancelled	Yes	Yes
1202955 - 000	12/24/2012	20:18:04	11740 SAN PABLO Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1202956 - 000	12/25/2012	03:34:14	755 POMONA Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202957 - 000	12/25/2012	09:48:17	10944 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202958 - 000	12/25/2012	12:15:19	840 LEXINGTON Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202959 - 000	12/25/2012	12:17:40	7815 BURNS Ct	611M - Medical-Dispatched & cancelled	Yes	Yes
1202960 - 000	12/25/2012	14:24:47	6501 ARLINGTON Blvd	611F - Fire-Dispatched & cancelled	Yes	Yes
1202961 - 000	12/25/2012	15:23:42	760 MARLESTA Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202962 - 000	12/25/2012	18:36:34	712 SEAVIEW Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202963 - 000	12/25/2012	21:03:36	6510 GLADYS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1202964 - 000	12/26/2012	09:20:13	11939 SAN PABLO Ave	611F - Fire-Dispatched & cancelled	Yes	Yes

1202965 - 000	12/26/2012	17:24:31	10078 SAN PABLO AVE	321 - EMS call, excluding vehicle accident with injury	Yes
1202966 - 000	12/26/2012	23:56:18	40 ARLMONT DR	736 - CO detector activation due to malfunction	Yes
1202967 - 000	12/27/2012	00:07:24	1337 RICHMOND St	321 - EMS call, excluding vehicle accident with injury	Yes
1202968 - 000	12/27/2012	09:33:36	6510 GLADYS Ave	311 - Medical assist, assist EMS crew	Yes
1202969 - 000	12/27/2012	09:58:07	1504 ELM St	311 - Medical assist, assist EMS crew	Yes
1202970 - 000	12/27/2012	10:22:21	326 COVENTRY Dr	321 - EMS call, excluding vehicle accident with injury	Yes
1202971 - 000	12/27/2012	17:33:02	321 CORONADO St	321 - EMS call, excluding vehicle accident with injury	Yes
1202972 - 000	12/27/2012	18:38:25	In rear of 6107 POTRERO AVE	321 - EMS call, excluding vehicle accident with injury	Yes
1202973 - 000	12/28/2012	07:24:41	685 BERK Ave	611M - Medical-Dispatched & cancelled	Yes
1202974 - 000	12/28/2012	09:09:34	6510 GLADYS Ave	321 - EMS call, excluding vehicle accident with injury	Yes
1202975 - 000	12/28/2012	13:54:55	4404 WALL Ave	111 - Building fire	Yes
1202976 - 000	12/28/2012	14:03:00	10690 SAN PABLO AVE	321 - EMS call, excluding vehicle accident with injury	Yes
1202977 - 000	12/28/2012	14:12:26	1420 LAWRENCE St	321 - EMS call, excluding vehicle accident with injury	Yes
1202978 - 000	12/28/2012	15:53:47	10621 SAN PABLO AVE	321 - EMS call, excluding vehicle accident with injury	Yes
1202979 - 000	12/28/2012	16:51:08	45 STRATFORD Dr	611F - Fire-Dispatched & cancelled	Yes
1202980 - 000	12/28/2012	17:40:43	50 MARGUERITA Dr	440 - Electrical wiring/equipment problem, other	Yes
1202981 - 000	12/28/2012	17:59:57	On SAN PABLO AVE at Central Ave	321 - EMS call, excluding vehicle accident with injury	Yes
1202982 - 000	12/28/2012	23:44:06	1520 ARLINGTON Blvd	510 - Person in distress, other	Yes
1202983 - 000	12/29/2012	07:14:39	6510 GLADYS Ave	311 - Medical assist, assist EMS crew	Yes
1202984 - 000	12/29/2012	09:07:23	7977 TERRACE Dr	321 - EMS call, excluding vehicle accident with injury	Yes
1202985 - 000	12/29/2012	09:59:31	20 HIGHGATE Rd	554 - Assist invalid	Yes
1202986 - 000	12/29/2012	13:01:16	772 AMADOR St	611X - False Alarm-Dispatched & cancelled	Yes
1202987 - 000	12/29/2012	16:51:31	S 27TH St	611F - Fire-Dispatched & cancelled	Yes
1202988 - 000	12/29/2012	17:15:30	11939 SAN PABLO AVE	131 - Passenger vehicle fire	Yes
1202989 - 000	12/29/2012	18:25:33	1621 ELM St	651 - Smoke scare, odor of smoke	Yes
1202990 - 000	12/30/2012	12:00:45	7500 SCHMIDT Ln	131 - Passenger vehicle fire	Yes
1202991 - 000	12/30/2012	19:30:52	10900 SAN PABLO AVE	321 - EMS call, excluding vehicle accident with injury	Yes
1202992 - 000	12/30/2012	23:11:35	W 180 / WILLOW AVE	322 - Vehicle accident with injuries	Yes
1202993 - 000	12/31/2012	02:56:57	1503 MADERA Cir	321 - EMS call, excluding vehicle accident with injury	Yes
1202994 - 000	12/31/2012	05:50:16	1330 BREWSTER Dr	740 - Unintentional transmission of alarm, other	Yes
1202995 - 000	12/31/2012	08:01:18	285 LEXINGTON Dr	321 - EMS call, excluding vehicle accident with injury	Yes
1202996 - 000	12/31/2012	10:26:09	2602 SHAMROCK DR	611F - Fire-Dispatched & cancelled	Yes
1202997 - 000	12/31/2012	12:06:42	11344 SAN PABLO AVE	611M - Medical-Dispatched & cancelled	Yes
1202998 - 000	12/31/2012	12:43:52	3060 EL CERRITO Plz	651 - Smoke scare, odor of smoke	Yes
1202999 - 000	12/31/2012	13:25:30	10203 SAN PABLO AVE	611X - False Alarm-Dispatched & cancelled	Yes

Totals

Number of Incidents	273
Completed	273
Not Completed	
Reviewed	273

TRANSMITTAL - APPROVAL

TO: Auditor Controller of Contra Costa County:  
 Forwarded herewith are the following invoices and claims for goods and services received which have been approved for payment:

		KENSINGTON FPD		PY/CY:		
		TRANSMITTAL - APPROVAL		BATCH #:		
		Invoices		DATE:		
				LOCATION #:		
				FILENAME:		
				KENSINGTON		
00982	Delta Dental	02/01/13	BE000484032 Feb dental	7840	1061	1,189.07
01169	CalPERS	01/14/13	13915460 Mar med	7840	1061	8,608.22
01406	KFPD	02/08/13	Reimburse revolving fund	7840	2490	11,878.42
01634	Vision Service Plan	01/18/13	001027770001Feb vision	7840	1061	317.35
02120	City of El Cerrito	02/01/13	Feb fire protection	7840	2328	193,238.52
07091	Lamorena & Chang	01/18/13	2124 FY12-13 audit	7840	2490	5,000.00
TOTAL						220,231.58

Kensington FPD Approval  
 Date: 2/18/13  
*Fred Agnew*



February 8, 2013

**Attachment to Transmittal 0213**

Kensington Fire Protection District Revolving Fund 01406

Detailed invoice for reimbursement to the Revolving Fund for payment of the following expenditures:

INVOICE DATE	DESCRIPTION	AMOUNT
1/4/2013	PG&E - electric	818.86
1/4/2013	PG&E - gas	237.17
1/17/2013	Payroll processing	50.39
1/17/2013	Payroll - 1/1-1/15/13	2,413.13
1/17/2013	Withholding payroll taxes 1/1- 1/15/13	1,065.03
1/11/2013	Mechanics Bank - staff appreciation, mtg. exp.	1,617.07
1/1/2013	Bay View Refuse - Jan-April 2013	284.96
1/5/2013	Nextel - telephone	64.48
1/5/2013	AT&T - telephone	297.27
1/22/2013	Payroll - 2012 FUTA additional	42.00
2/1/2013	Payroll processing	50.39
2/1/2013	Payroll - 1/16-1/31/13	2,413.13
2/1/2013	Withholding payroll taxes 1/16- 1/31/13	1,065.03
1/30/2013	Olivero Plumbing - repairs	163.48
1/22/2013	Comcast - internet	77.50
1/9/2013	Russell - December acctg	227.50
1/22/2013	Pagepoint - website updates	121.87
1/26/2013	Canepa Landscape Maint.	120.00
1/31/2013	UBS - janitorial	99.66
2/1/2013	Stericycle - medical waste	649.50
	<b>Total</b>	<b>11,878.42</b>

Please complete the enclosed deposit ticket and mail in the attached envelope to The Mechanics Bank.

**Kensington Fire Protection District**  
**Balance Sheet**  
As of January 11, 2013

Jan 11, 13

<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Petty Cash	200.00
KFPD Revolving Acct - Gen Fund	6,613.93
General Fund	1,345,414.29
Special Tax Fund	127,620.20
Capital Fund	-185,967.23
<b>Total Checking/Savings</b>	<b>1,293,881.19</b>
Accounts Receivable	
Accounts Receivable	1,171.55
Advance on Taxes	1,394,690.26
Advance on Supplemental Taxes	29,009.69
<b>Total Accounts Receivable</b>	<b>1,424,871.50</b>
<b>Other Current Assets</b>	
Prepaid Services - EC	1,182,737.39
Prepaid CERBT - Retiree Trust	1,132,535.56
Investments	
Capital Replacement Funds	969,877.00
Fire Protect. Contract Reserves	2,365,475.00
Investments - Other	-1,136,188.21
<b>Total Investments</b>	<b>2,199,163.79</b>
<b>Total Other Current Assets</b>	<b>4,514,436.74</b>
<b>Total Current Assets</b>	<b>7,233,189.43</b>
<b>Fixed Assets</b>	
Equipment	906,247.17
Accumulated Depreciation-Equip	-559,135.00
Land	5,800.00
Building and Improvements	1,997,306.30
Accumulated Depreciation - Bldg	-629,470.00
Current Capital Outlay	
Firefighters Qtrs/Equip	24,094.99
<b>Total Current Capital Outlay</b>	<b>24,094.99</b>
<b>Total Fixed Assets</b>	<b>1,744,843.46</b>
<b>Other Assets</b>	
Prop 1A Loan - State of CA	218,628.00
<b>Total Other Assets</b>	<b>218,628.00</b>
<b>TOTAL ASSETS</b>	<b>9,196,660.89</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Due to Other - Issued by CCC	35,139.40
<b>Total Accounts Payable</b>	<b>35,139.40</b>
<b>Other Current Liabilities</b>	
EI Cerrito Service Contract Pay	1,182,737.39
Wages & PR Taxes Payable	2,568.54
<b>Total Other Current Liabilities</b>	<b>1,185,305.93</b>
<b>Total Current Liabilities</b>	<b>1,220,445.33</b>
<b>Total Liabilities</b>	<b>1,220,445.33</b>

**Kensington Fire Protection District**  
**Balance Sheet**  
**As of January 11, 2013**

	<u>Jan 11, 13</u>
Equity	
Fund Equity - General	3,325,448.26
Fund Equity - Capital Projects	548,373.00
Fund Equity - Special Revenue	17,789.00
Fund Equity - Gen Fixed Asset	1,321,009.00
Fund Equity	1,345,135.49
Net Income	1,418,460.81
<b>Total Equity</b>	<u>7,976,215.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>9,196,660.89</u></u>

**Kensington Fire Protection District  
Revenue & Expense Prev Year Comparison**

July 1, 2012 through January 11, 2013

	Jul 1, '12 - Jan 11, 13	Jul 1, '11 - Jan 11, 12	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	2,777,770.14	2,777,650.97	119.17	0.0%
Special Taxes	200,395.20	200,196.00	199.20	0.1%
Other Tax Income	14,154.04	14,724.89	-570.85	-3.9%
Lease Agreement	15,298.00	29,705.00	-14,407.00	-48.5%
Interest Income	2,396.31	2,983.46	-587.15	-19.7%
Salary Reimbursement Agreement	23,306.22	22,980.72	325.50	1.4%
<b>Total Income</b>	<b>3,033,319.91</b>	<b>3,048,241.04</b>	<b>-14,921.13</b>	<b>-0.5%</b>
<b>Expense</b>				
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
LAFCO Fees	1,541.07	1,176.70	364.37	31.0%
Contra Costa County Expenses	2,577.53	2,469.04	108.49	4.4%
El Cerrito Contract Fee	1,182,737.34	1,130,470.67	52,266.67	4.6%
Water System Improvements	280,000.00	140,000.00	140,000.00	100.0%
Fire Abatement Contract	2,550.00	0.00	2,550.00	100.0%
Risk Management Insurance	10,200.00	9,835.00	365.00	3.7%
<b>Professional Fees</b>				
Accounting	1,413.75	2,730.00	-1,316.25	-48.2%
Actuarial Valuation	0.00	2,500.00	-2,500.00	-100.0%
Audit	7,000.00	12,000.00	-5,000.00	-41.7%
Legal Fees	1,273.78	2,463.17	-1,189.39	-48.3%
<b>Total Professional Fees</b>	<b>9,687.53</b>	<b>19,693.17</b>	<b>-10,005.64</b>	<b>-50.8%</b>
Wildland Vegetation Mgmt	5,390.00	5,477.50	-87.50	-1.6%
<b>Total OUTSIDE PROFESSIONAL SER...</b>	<b>1,494,683.47</b>	<b>1,309,122.08</b>	<b>185,561.39</b>	<b>14.2%</b>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	32,126.64	39,500.00	-7,373.36	-18.7%
Delta Dental	3,596.25	4,757.06	-1,160.81	-24.4%
Vision Care	980.00	1,342.81	-362.81	-27.0%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>36,702.89</b>	<b>45,599.87</b>	<b>-8,896.98</b>	<b>-19.5%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	4,131.71	3,894.62	237.09	6.1%
Comm. Pharmaceutical Drop-Off	707.54	2,012.74	-1,305.20	-64.9%
Vial of Life Program	5.46	0.00	5.46	100.0%
Open Houses	0.00	580.23	-580.23	-100.0%
<b>Total COMMUNITY SERVICE ACTIVITI...</b>	<b>4,844.71</b>	<b>6,487.59</b>	<b>-1,642.88</b>	<b>-25.3%</b>
<b>DISTRICT ACTIVITIES</b>				
Firefighter's Apparel	822.15	415.85	406.30	97.7%
Firefighters' Expenses	4,977.72	965.28	4,012.44	415.7%
Staff Appreciation	0.00	811.24	-811.24	-100.0%
Professional Development	0.00	3,369.40	-3,369.40	-100.0%
<b>Building Maintenance</b>				
Janitorial Service	597.96	597.96	0.00	0.0%
Medical Waste Disposal	4,043.45	2,714.43	1,329.02	49.0%
Building alarm	100.00	95.00	5.00	5.3%
Gardening service	480.00	0.00	480.00	100.0%
Miscellaneous Maint.	6,866.72	4,066.09	2,800.63	68.9%
<b>Total Building Maintenance</b>	<b>12,088.13</b>	<b>7,473.48</b>	<b>4,614.65</b>	<b>61.8%</b>
<b>Building Utilities/Service</b>				
Garbage	275.56	542.36	-266.80	-49.2%
Gas and Electric	4,230.89	4,893.60	-662.71	-13.5%
Water/Sewer	1,051.33	977.45	73.88	7.6%
<b>Total Building Utilities/Service</b>	<b>5,557.78</b>	<b>6,413.41</b>	<b>-855.63</b>	<b>-13.3%</b>
Memberships	4,626.00	4,307.00	319.00	7.4%
<b>Office</b>				
Office Expense	102.83	1,861.23	-1,758.40	-94.5%
Office Supplies	575.22	816.99	-241.77	-29.6%
Telephone	2,631.85	2,397.79	234.06	9.8%
<b>Total Office</b>	<b>3,309.90</b>	<b>5,076.01</b>	<b>-1,766.11</b>	<b>-34.8%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>31,381.68</b>	<b>28,831.67</b>	<b>2,550.01</b>	<b>8.8%</b>
<b>Staff</b>				
Wages	36,816.00	36,099.00	717.00	2.0%
Overtime Wages	557.52	1,249.53	-692.01	-55.4%
Medical/dental ins compensation	3,180.00	3,060.00	120.00	3.9%
Retirement Contribution	1,840.80	1,804.92	35.88	2.0%
Payroll Taxes	2,859.15	2,857.15	2.00	0.1%
Workers Compensation/Life Ins	1,316.30	1,086.43	229.87	21.2%
Payroll Processing	676.58	647.78	28.80	4.5%
<b>Total Staff</b>	<b>47,246.35</b>	<b>46,804.81</b>	<b>441.54</b>	<b>0.9%</b>
<b>Total Expense</b>	<b>1,614,859.10</b>	<b>1,436,846.02</b>	<b>178,013.08</b>	<b>12.4%</b>
<b>Net Ordinary Income</b>	<b>1,418,460.81</b>	<b>1,611,395.02</b>	<b>-192,934.21</b>	<b>-12.0%</b>

**Kensington Fire Protection District  
Revenue & Expense Prev Year Comparison**

July 1, 2012 through January 11, 2013

	Jul 1, '12 - Jan 11, 13	Jul 1, '11 - Jan 11, 12	\$ Change	% Change
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Transfers In - Capital	2,455.00	3,455.00	-1,000.00	-28.9%
Transfers In - General	1,385.40	208,339.47	-206,954.07	-99.3%
<b>Total Other Income</b>	3,840.40	211,794.47	-207,954.07	-98.2%
<b>Other Expense</b>				
Transfers Out - Capital	1,385.40	208,339.47	-206,954.07	-99.3%
Transfers Out - General	2,455.00	3,455.00	-1,000.00	-28.9%
<b>Total Other Expense</b>	3,840.40	211,794.47	-207,954.07	-98.2%
<b>Net Other Income</b>	0.00	0.00	0.00	0.0%
<b>Net Income</b>	<b>1,418,460.81</b>	<b>1,611,395.02</b>	<b>-192,934.21</b>	<b>-12.0%</b>

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Accrual Basis

## Kensington Fire Protection District Profit & Loss Budget vs. Actual

July through December 2012

	Jul - Dec 12	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	2,777,770.14	2,770,000.00	7,770.14	100.3%
Special Taxes	200,395.20	200,395.00	0.20	100.0%
Other Tax Income	0.00	0.00	0.00	0.0%
Lease Agreement	15,298.00	30,595.00	-15,297.00	50.0%
Interest Income	2,396.31	2,000.00	396.31	119.8%
Salary Reimbursement Agreement	23,306.22	23,279.52	26.70	100.1%
<b>Total Income</b>	<b>3,019,165.87</b>	<b>3,026,269.52</b>	<b>-7,103.65</b>	<b>99.8%</b>
<b>Expense</b>				
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
LAFCO Fees	1,541.07	1,500.00	41.07	102.7%
Contra Costa County Expenses	2,577.53	2,472.00	105.53	104.3%
El Cerrito Contract Fee	1,182,737.34	1,182,737.52	-0.18	100.0%
Water System Improvements	280,000.00	420,000.00	-140,000.00	66.7%
Fire Abatement Contract	2,550.00	8,000.00	-5,450.00	31.9%
Risk Management Insurance	10,200.00	12,600.00	-2,400.00	81.0%
<b>Professional Fees</b>				
Accounting	1,153.75	2,700.00	-1,546.25	42.7%
Actuarial Valuation	0.00	500.00	-500.00	0.0%
State Mandated Claims Consult	0.00	0.00	0.00	0.0%
Audit	7,000.00	0.00	7,000.00	100.0%
Legal Fees	1,273.78	15,000.00	-13,726.22	8.5%
<b>Total Professional Fees</b>	<b>9,427.53</b>	<b>18,200.00</b>	<b>-8,772.47</b>	<b>51.8%</b>
Wildland Vegetation Mgmt	5,390.00	4,000.00	1,390.00	134.8%
<b>Total OUTSIDE PROFESSIONAL SER...</b>	<b>1,494,423.47</b>	<b>1,649,509.52</b>	<b>-155,086.05</b>	<b>90.6%</b>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	32,126.64	24,094.98	8,031.66	133.3%
Delta Dental	3,082.50	3,082.50	0.00	100.0%
Vision Care	980.00	840.00	140.00	116.7%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>36,189.14</b>	<b>28,017.48</b>	<b>8,171.66</b>	<b>129.2%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	4,094.21	6,499.98	-2,405.77	63.0%
Comm. Pharmaceutical Drop-Off	707.54	2,000.00	-1,292.46	35.4%
Vial of Life Program	5.46	199.98	-194.52	2.7%
CERT Emergency Kits	0.00	0.00	0.00	0.0%
Open Houses	0.00	1,500.00	-1,500.00	0.0%
Community Shredder	0.00	0.00	0.00	0.0%
<b>Total COMMUNITY SERVICE ACTIVITI...</b>	<b>4,807.21</b>	<b>10,199.96</b>	<b>-5,392.75</b>	<b>47.1%</b>
<b>DISTRICT ACTIVITIES</b>				
Firefighter's Apparel	822.15	1,500.00	-677.85	54.8%
Firefighters' Expenses	3,581.31	2,500.02	1,081.29	143.3%
Engine Rescue Equipment	0.00	1,500.00	-1,500.00	0.0%
Staff Appreciation	0.00	1,250.00	-1,250.00	0.0%
Professional Development	0.00	2,749.98	-2,749.98	0.0%
<b>Building Maintenance</b>				
Janitorial Service	398.64	750.00	-351.36	53.2%
Medical Waste Disposal	3,383.95	3,580.02	-196.07	94.8%
Building alarm	100.00	100.00	0.00	100.0%
Gardening service	360.00	874.98	-514.98	41.1%
Miscellaneous Maint.	5,953.00	6,000.00	-47.00	99.2%
<b>Total Building Maintenance</b>	<b>10,205.59</b>	<b>11,305.00</b>	<b>-1,099.41</b>	<b>90.3%</b>
<b>Building Utilities/Service</b>				
Garbage	275.56	286.67	-11.11	96.1%
Gas and Electric	3,702.87	3,694.98	7.89	100.2%
Water/Sewer	1,051.33	1,050.00	1.33	100.1%
<b>Total Building Utilities/Service</b>	<b>5,029.76</b>	<b>5,031.65</b>	<b>-1.89</b>	<b>100.0%</b>
Election	0.00	1,000.00	-1,000.00	0.0%
Memberships	4,626.00	5,100.00	-474.00	90.7%
<b>Office</b>				
Office Expense	63.50	1,875.00	-1,811.50	3.4%
Office Supplies	329.73	1,125.00	-795.27	29.3%
Telephone	2,263.15	2,545.02	-281.87	88.9%
<b>Total Office</b>	<b>2,656.38</b>	<b>5,545.02</b>	<b>-2,888.64</b>	<b>47.9%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>26,921.19</b>	<b>37,481.67</b>	<b>-10,560.48</b>	<b>71.8%</b>
<b>Staff</b>				
Wages	36,816.00	36,820.02	-4.02	100.0%
Overtime Wages	557.52	1,912.50	-1,354.98	29.2%
Vacation Wages	0.00	0.00	0.00	0.0%
Medical/dental ins compensation	3,180.00	3,180.00	0.00	100.0%
Retirement Contribution	1,840.80	1,840.02	0.78	100.0%
Payroll Taxes	2,859.15	3,319.02	-459.87	86.1%
Workers Compensation/Life Ins	1,316.30	765.00	551.30	172.1%
Payroll Processing	676.58	645.00	31.58	104.9%
<b>Total Staff</b>	<b>47,246.35</b>	<b>48,481.56</b>	<b>-1,235.21</b>	<b>97.5%</b>

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02/07/13

Accrual Basis

### Kensington Fire Protection District Profit & Loss Budget vs. Actual

July through December 2012

	Jul - Dec 12	Budget	\$ Over Budget	% of Budget
Contingency				
General	0.00	0.00	0.00	0.0%
Contingency - Other	0.00	10,000.02	-10,000.02	0.0%
<b>Total Contingency</b>	<u>0.00</u>	<u>10,000.02</u>	<u>-10,000.02</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>1,809,587.36</u>	<u>1,783,690.21</u>	<u>-174,102.85</u>	<u>90.2%</u>
<b>Net Ordinary Income</b>	<u>1,409,578.51</u>	<u>1,242,579.31</u>	<u>166,999.20</u>	<u>113.4%</u>
<b>Other Income/Expense</b>				
Other Income				
Transfers In - General	1,385.40			
<b>Total Other Income</b>	<u>1,385.40</u>			
Other Expense				
Transfers Out - Capital	1,385.40			
<b>Total Other Expense</b>	<u>1,385.40</u>			
<b>Net Other Income</b>	<u>0.00</u>			
<b>Net Income</b>	<u>1,409,578.51</u>	<u>1,242,579.31</u>	<u>166,999.20</u>	<u>113.4%</u>

# **CHIEF'S REPORT**



**KENSINGTON FIRE PROTECTION DISTRICT  
MEMORANDUM**

February 8, 2013

TO: President and Board Members, Kensington Fire Protection District

FROM: Lance J. Maples, Fire Chief

SUBJECT: **Fire Chief's Report**

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**TRAINING 2012**

In 2012, the Training Division enjoyed another busy, productive and cooperative year in several program areas. These areas included continued efforts in compliance training, expanding our partnership with California Fire Fighter Joint Apprenticeship Committee (CFFJAC) and completion of performance evolution standards in personal safety, engine company operations, truck company and wildland operations. In addition, there were several classes conducted for firefighter safety, hazard awareness, emergency operations and emergency medical training for both Emergency Medical Technicians (EMT) and advanced medical training and certification for Paramedics. Additionally, we continued our cooperative training agreement with all fire agencies in West Contra Costa County under the West Contra Costa County Training Consortium by which El Cerrito personnel train with personnel from the Richmond Fire Department, Contra Costa County Fire Protection District, Pinole Fire Department, Chevron Fire Department and Rodeo-Hercules Fire Protection District.

In 2012, we completed our seventh year working with TargetSafety (now TargetSolutions) which is an online training company to assist us in compliance training with our Injury, Illness & Prevention Program (IIPP). In 2012, members of the El Cerrito Fire Department completed 826 hours of online training that included annual hazardous materials refresher training, high rise training, wildland refresher training, basic & advanced medical training, driver training, Contra Costa County Operational Area Policies review and City of El Cerrito Policy review in addition to the mandated IIPP training. At the conclusion of 2012, El Cerrito Fire Department personnel had completed over 5,000 online training courses/activities. In 2013 we plan to continue this process while is also beginning to track department members credentials such as paramedic, emergency medical technician, CPR instructor & provider, advanced cardiac life support (ACLS), pediatric education for prehospital providers (PEPP) and assessment & treatment of trauma (ATT) certifications.

In 2012, the Department continued its agreement with the California Fire Fighter Joint Apprenticeship Committee (CFFJAC) which is a joint labor and management training program at the state-level. Currently, we have six of our line personnel enrolled in the CFFJAC Program and are continuing to complete training hours in accordance with program guidelines. In 2012, 10 members of the Department graduated from the CFFJAC Program by reaching between 2000 and 4000 hours of training which earned them journey level status. In addition, CFFJAC

training funds were used to pay for online training through TargetSolutions, annual maintenance of our Fireblast Fire Training Simulator and other training materials. In 2013, we plan to continue and expand our association with CFFJAC by adding new hires and those who are promoted to the program.

In 2012, 137 performance evolutions were completed for personal safety, engine company operations, truck company operations and wildland operations. Training evolutions were conducted from January to December. The Committee which is comprised of labor and management personnel met in February and approved the program for the year and began work to expand our current library of performance evolutions as we move into 2013 and beyond.

In addition to the aforementioned training accomplishments, ECFD personnel completed training in an array of other areas. One of these major training areas was Urban Search and Rescue (USAR). This USAR training was an extensive training program that was completed by three ECFD personnel which now brings our total to 10 (1/3 of department) that have completed this advanced training that will no doubt benefit our citizens in the event of a major disaster. Training was also completed in the following areas:

- Operational Training (Performance Evolutions & Quarterly Truck Training)
- Multi-Company Training with Richmond, County, Chevron, Pinole & Rodeo-Hercules
- Annual West County Multi-Causality Incident Training
- Wildland Training for Annual Refresher, Standards and Trail Familiarization
- Quarterly EMS Training for Basic and Advanced
- High Rise Training at Doctors San Pablo
- Quarterly Auto Extrication & Technical Rescue Training
- Quarterly Safety Training, Facility Tours and Pre-Planning

In addition to the 826 hours of online training, El Cerrito Firefighters recorded 12,172 hours of training in an array of training categories that included 760 hours of emergency medical training and 979 hours of physical fitness training which once again demonstrates their dedication and commitment to serving our communities.

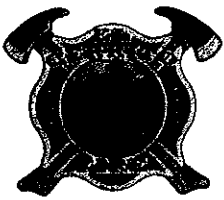
As we look ahead to 2013, we once again plan for another year of well-rounded, dynamic training and a plan to increase training in several critical areas in order to increase firefighter safety and operational aptitude. First, we will be implementing additional company-level training for air management which will allow us to better comply with NFPA 1404 Air Management requirements. Second, we will be implementing additional company-level performance training in order to increase our operational aptitude so that our firefighters are better trained and thus safer while operating in inherently dangerous situations. Third, we will be increasing our level of driver training both in the classroom and on the road in order to better protect ourselves and those we share the road with during regular and emergency driving. Lastly, we look to expand our training partnerships with West Contra Costa County agencies including Chevron and East Bay Regional Parks District.

## **CERT 2012**

In 2012, the El Cerrito/Kensington CERT Program continued its steady growth in several different areas. First, we continued the development of our relationships with the Kensington Amateur Radio Operators/El Cerrito Ham Operators (KARO/ECHO) Group, Kensington Public Safety Council (KPSC), El Cerrito Emergency Preparedness Network (ECEPN) and our West County CERT neighbors in San Pablo and Richmond. We once again partnered with our West County neighbors to produce spring and fall final exercises along with a refresher drill. This partnership allows us to produce a high quality training experience for our students while sharing in the cost to produce such training.

Second, our community participation in the El Cerrito/Kensington CERT Program continued to grow with 43 participants and 18 graduates of the 20-hour CERT course. In addition, we had 40 graduates of our May and November Boot Camps which is a condensed version of the CERT Program delivered in a one-day format for those are unable to attend the full class. Additionally, we had past CERT participants from all of West County complete training at our CERT refresher drill which is designed to refresh and test the skills of past CERT graduates. This training received overwhelming approval and we plan to schedule an additional refresher drill in 2013.

Third, we aggressively moved forward with our community organization, mapping and database project. At the conclusion of 2012 we have met with all 17 CERT areas that include six in Kensington and 11 in El Cerrito. Moreover, we have accomplished the goal of filling the role of area coordinator for each CERT area. In January 2013 we held our first area coordinators meeting which will allow coordinators to network and exchange ideas. We will also be working to improve our mapping so that areas are more defined. We are looking forward to another busy year in 2013 as we continue to present classes, provide drills, organize our CERT participants and expand our partnerships in order to strive to do the greatest good for the greatest number of our citizens as we make every effort to become a self-sufficient community in the event of a major disaster.



# EL CERRITO FIRE DEPARTMENT

## Memorandum

January 6, 2013

**TO:** Kensington Fire Protection District Board Members

**FROM:** Michael Pigoni: Battalion Chief

**RE: Year End Incident Activity Reports for 2012**

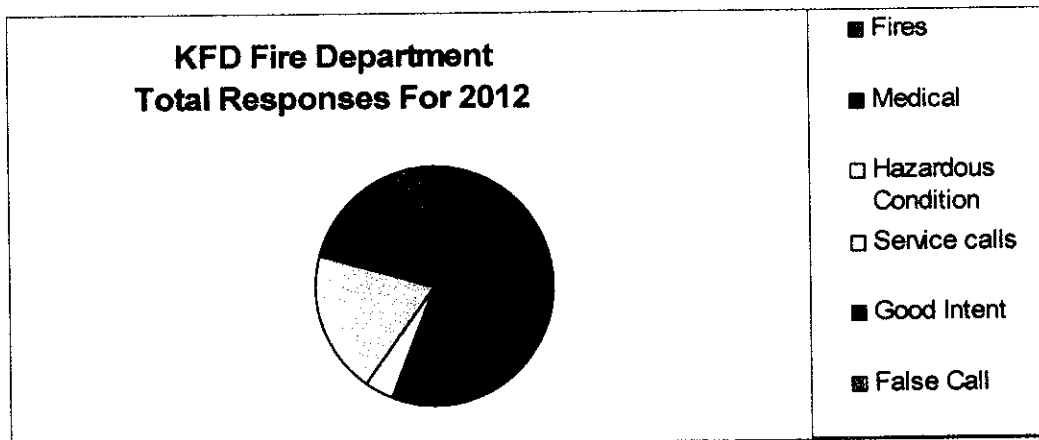
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The El Cerrito/Kensington Fire Department responded to 346 incidents this past year in the community of Kensington.

Please see the list below for the break down of responses into the Incident Types.

The chart below is broken down into NFIRS Incident Types. The following is a list of the response types, the number of responses for each type and the percentage of the total calls for each type.

<u>Call Type</u>		<u>Incident Count</u>	<u>Percentage</u>
<b>Fires</b>	<i>(Structure, Trash, Vehicle, Vegetation Fire)</i>	7	2.02
<b>Medical</b>	<i>(EMS, Vehicle Accidents, Extrication, Rescue)</i>	186	53.76
<b>Hazardous Condition</b>	<i>(Chemical Spills, Leaks, Down power Lines)</i>	15	4.34
<b>Service calls</b>	<i>(Distress, Water/ Smoke/Odor Problems)</i>	66	19.08
<b>Good Intent</b>	<i>(Cancelled En Route, Wrong Location)</i>	52	15.03
<b>False Call</b>	<i>(Wrong Company/Unit Dispatched)</i>	20	5.78
<b>TOTALS</b>		<b>346</b>	<b>100.00</b>



# **NEW BUSINESS**

**Kensington Fire Protection District  
Profit & Loss Budget vs. Actual**

July through December 2012

	Jul - Dec 12	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	2,777,770.14	2,770,000.00	7,770.14	100.3%
Special Taxes	200,395.20	200,395.00	0.20	100.0%
Other Tax Income	0.00	0.00	0.00	0.0%
Lease Agreement	15,298.00	30,595.00	-15,297.00	50.0%
Interest Income	2,396.31	2,000.00	396.31	119.8%
Salary Reimbursement Agreement	23,306.22	23,279.52	26.70	100.1%
<b>Total Income</b>	<b>3,019,165.87</b>	<b>3,026,269.52</b>	<b>-7,103.65</b>	<b>99.8%</b>
<b>Expense</b>				
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
LAFCO Fees	1,541.07	1,500.00	41.07	102.7%
Contra Costa County Expenses	2,577.53	2,472.00	105.53	104.3%
EI Cerrito Contract Fee	1,182,737.34	1,182,737.52	-0.18	100.0%
Water System Improvements	280,000.00	420,000.00	-140,000.00	66.7%
Fire Abatement Contract	2,550.00	8,000.00	-5,450.00	31.9%
Risk Management Insurance	10,200.00	12,600.00	-2,400.00	81.0%
<b>Professional Fees</b>				
Accounting	1,153.75	2,700.00	-1,546.25	42.7%
Actuarial Valuation	0.00	500.00	-500.00	0.0%
State Mandated Claims Consult	0.00	0.00	0.00	0.0%
Audit	7,000.00	0.00	7,000.00	100.0%
Legal Fees	1,273.78	15,000.00	-13,726.22	8.5%
<b>Total Professional Fees</b>	<b>9,427.53</b>	<b>18,200.00</b>	<b>-8,772.47</b>	<b>51.8%</b>
Wildland Vegetation Mgmt	5,390.00	4,000.00	1,390.00	134.8%
<b>Total OUTSIDE PROFESSIONAL SER...</b>	<b>1,494,423.47</b>	<b>1,649,509.52</b>	<b>-155,086.05</b>	<b>90.6%</b>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	32,126.64	24,094.98	8,031.66	133.3%
Delta Dental	3,082.50	3,082.50	0.00	100.0%
Vision Care	980.00	840.00	140.00	116.7%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>36,189.14</b>	<b>28,017.48</b>	<b>8,171.66</b>	<b>129.2%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	4,094.21	6,499.98	-2,405.77	63.0%
Comm. Pharmaceutical Drop-Off	707.54	2,000.00	-1,292.46	35.4%
Vial of Life Program	5.46	199.98	-194.52	2.7%
CERT Emergency Kits	0.00	0.00	0.00	0.0%
Open Houses	0.00	1,500.00	-1,500.00	0.0%
Community Shredder	0.00	0.00	0.00	0.0%
<b>Total COMMUNITY SERVICE ACTIVITI...</b>	<b>4,807.21</b>	<b>10,199.96</b>	<b>-5,392.75</b>	<b>47.1%</b>
<b>DISTRICT ACTIVITIES</b>				
Firefighter's Apparel	822.15	1,500.00	-677.85	54.8%
Firefighters' Expenses	3,581.31	2,500.02	1,081.29	143.3%
Engine Rescue Equipment	0.00	1,500.00	-1,500.00	0.0%
Staff Appreciation	0.00	1,250.00	-1,250.00	0.0%
Professional Development	0.00	2,749.98	-2,749.98	0.0%
<b>Building Maintenance</b>				
Janitorial Service	398.64	750.00	-351.36	53.2%
Medical Waste Disposal	3,393.95	3,580.02	-186.07	94.8%
Building alarm	100.00	100.00	0.00	100.0%
Gardening service	360.00	874.98	-514.98	41.1%
Miscellaneous Maint.	5,953.00	6,000.00	-47.00	99.2%
<b>Total Building Maintenance</b>	<b>10,205.59</b>	<b>11,305.00</b>	<b>-1,099.41</b>	<b>90.3%</b>
<b>Building Utilities/Service</b>				
Garbage	275.56	286.67	-11.11	96.1%
Gas and Electric	3,702.87	3,694.98	7.89	100.2%
Water/Sewer	1,051.33	1,050.00	1.33	100.1%
<b>Total Building Utilities/Service</b>	<b>5,029.76</b>	<b>5,031.65</b>	<b>-1.89</b>	<b>100.0%</b>
Election	0.00	1,000.00	-1,000.00	0.0%
Memberships	4,626.00	5,100.00	-474.00	90.7%
<b>Office</b>				
Office Expense	63.50	1,875.00	-1,811.50	3.4%
Office Supplies	329.73	1,125.00	-795.27	29.3%
Telephone	2,263.15	2,545.02	-281.87	88.9%
<b>Total Office</b>	<b>2,656.38</b>	<b>5,545.02</b>	<b>-2,888.64</b>	<b>47.9%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>26,921.19</b>	<b>37,481.67</b>	<b>-10,560.48</b>	<b>71.8%</b>
<b>Staff</b>				
Wages	36,816.00	36,820.02	-4.02	100.0%
Overtime Wages	557.52	1,912.50	-1,354.98	29.2%
Vacation Wages	0.00	0.00	0.00	0.0%
Medical/dental ins compensation	3,180.00	3,180.00	0.00	100.0%
Retirement Contribution	1,840.80	1,840.02	0.78	100.0%
Payroll Taxes	2,859.15	3,319.02	-459.87	86.1%
Workers Compensation/Life Ins	1,316.30	765.00	551.30	172.1%
Payroll Processing	676.58	645.00	31.58	104.9%
<b>Total Staff</b>	<b>47,246.35</b>	<b>48,481.56</b>	<b>-1,235.21</b>	<b>97.5%</b>

**Kensington Fire Protection District  
Profit & Loss Budget vs. Actual**

July through December 2012

	Jul - Dec 12	Budget	\$ Over Budget	% of Budget
<b>Contingency</b>				
General	0.00	0.00	0.00	0.0%
Contingency - Other	0.00	10,000.02	-10,000.02	0.0%
<b>Total Contingency</b>	0.00	10,000.02	-10,000.02	0.0%
<b>Total Expense</b>	1,609,587.36	1,783,690.21	-174,102.85	90.2%
<b>Net Ordinary Income</b>	1,409,578.51	1,242,579.31	166,999.20	113.4%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Transfers In - General	1,385.40			
<b>Total Other Income</b>	1,385.40			
<b>Other Expense</b>				
Transfers Out - Capital	1,385.40			
<b>Total Other Expense</b>	1,385.40			
<b>Net Other Income</b>	0.00			
<b>Net Income</b>	1,409,578.51	1,242,579.31	166,999.20	113.4%

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2012-2013

	FY 2011-2012 <u>Budget</u>	FY 2011-2012 <u>Actual</u>	FY 2012-2013 <u>Budget</u>	FY 2013-2014 <u>Planning</u>
<b><u>REVENUE BUDGET</u></b>				
Property Taxes *	2,798,795	2,799,582	2,790,000	2,803,950
Special Taxes	200,196	200,196	200,395	200,395
Other tax income	32,000	34,642	34,000	34,000
Interest income	9,000	10,374	8,000	9,000
Lease agreement (3%)	29,705	29,705	30,595	31,512
Salary reimb agreement	45,943	45,961	46,559	47,643
Miscellaneous income	0	9,039	0	0
<b>Total Revenue</b>	<b>3,115,640</b>	<b>3,129,499</b>	<b>3,109,550</b>	<b>3,126,500</b>
	FY 2011-2012 <u>Budget</u>	FY 2011-2012 <u>Est. Actual</u>	FY 2012-2013 <u>Budget</u>	FY 2013-2014 <u>Planning</u>
<b><u>OPERATING EXPENSE BUDGET</u></b>				
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	5,400	4,328	5,400	5,400
Actuarial Valuation	3,000	2,500	500	3,000
Audit	12,000	12,000	12,000	12,500
Mandate Reimbursement Filing	1,300	1,339	550	600
CC County Expenses	34,745	31,406	32,975	34,625
El Cerrito Contract	2,260,942	2,260,941	2,365,475	2,483,750
Fire Abatement Contract	8,000	0	8,000	8,000
Insurance - Risk Mgmt	11,000	9,835	12,600	13,230
LAFCO Fees	1,490	1,177	1,500	1,500
Legal Fees	30,000	3,879	30,000	30,000
Water System Improvements	600,000	420,000	600,000	20,000
Wildland Vegetation Mgmt	10,000	9,345	10,000	10,000
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical (OPEB cost)	59,250	59,250	48,190	51,270
Delta Dental	8,155	8,155	6,165	6,560
Vision Care	2,300	2,302	1,680	1,790
<b>COMMUNITY SERVICE ACTIVITES</b>				
Public Education	13,000	10,033	13,000	13,000
Community Pharmaceutical Drop-Off	3,000	5,017	4,000	2,500
Vial of Life Program	500	0	400	350
CERT Emergency Kits	2,500	3,828	3,000	3,000
Open Houses	2,500	610	1,500	1,500
Community Shredder	2,000	788	1,000	1,000
<b>DISTRICT ACTIVITIES</b>				
Professional Development	5,500	4,354	5,500	5,500
<b>District Office</b>				
Office expense	3,500	3,598	3,750	3,500
Office supplies	2,500	1,252	2,250	2,500
Telephone	4,800	4,847	5,090	5,345
Election	0	0	1,000	0
Firefighter's Apparel	1,500	416	1,500	1,575
Firefighters' Expenses	5,000	4,799	5,000	5,000
Engine Rescue Equipment	0	0	6,000	0
Staff Appreciation	4,000	811	2,500	3,000
Memberships	5,600	4,807	5,600	6,000
<b>P/S Building</b>				
Gardening service	1,400	1,140	1,750	1,840
Building alarm	2,000	1,691	2,000	2,000
Medical waste disposal (20%)	4,535	5,966	7,160	8,590
Janitorial	1,500	1,196	1,500	1,500
Misc. Maint/Improvements	10,000	9,800	12,000	12,000
PG&E	7,920	7,036	7,390	7,758



KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET

Fiscal Year 2012-2013

Water/Sewer	1,220	1,395	1,500	1,575
Garbage	840	818	860	905
<b>Staff</b>				
Wages (2%)	72,200	72,198	73,640	75,105
Overtime Wages	3,750	1,562	3,825	3,900
Vacation Wages Accrual Adjustment	735	192	-15	55
Medical/dental insurance compensation	6,120	6,120	6,360	6,680
Retirement Contribution	3,610	3,610	3,680	3,755
Payroll Taxes	6,500	5,916	6,638	6,780
Insurance - Workers Comp/Life	1,500	1,501	1,530	1,560
Processing	1,225	1,228	1,290	1,355
Operating Contingency Fund	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>30,000</u>
<b>Total Operating Expense</b>	<b>3,248,534</b>	<b>3,012,984</b>	<b>3,347,232</b>	<b>2,901,350</b>
<b>Capital Outlay</b>				
P/S Building Repair/Replace	575,000	542,619	0	0
P/S Building Bay Doors	24,000	20,758	0	0
EBRICS Radios	0	0	32,000	0
Firefighter qtrs/equip	12,000	10,106	32,000	12,000
Office Furniture/Computers	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
<b>Total Capital Outlay</b>	<b>616,000</b>	<b>573,483</b>	<b>69,000</b>	<b>17,000</b>
<b>TOTAL EXPENDITURES</b>	<b>3,864,534</b>	<b>3,586,467</b>	<b>3,416,232</b>	<b>2,918,350</b>

Notes: The standard expenditure increase is 5% unless otherwise indicated or unless policy decisions mandated.

\* The State of California "borrowed" \$218,628 from KFPD during FY09-10 to be repaid by the end of FY12-13 with interest.

This will affect our cash balance and create a receivable shown on the Balance Sheet, but not revenue reported.

**Designated Funds (see attached schedules)**

Engine Replacement Fund	93,455	93,455	93,455	93,455
Public Safety Building Fund	0	0	100,000	104,000
Prepay CalPERS Trust	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	93,455	93,455	193,455	197,455
	<b>FY 2011-2012</b>	<b>FY 2011-2012</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
	<b><u>Budget</u></b>	<b><u>Est. Actual</u></b>	<b><u>Budget</u></b>	<b><u>Planning</u></b>
Beginning Cash	4,879,234	5,049,079	4,598,101	4,523,418
Revenue	3,115,640	3,129,499	3,109,550	3,126,500
State of California Loan Receivable	0	0	232,000	0
Operating Expenditures	-3,248,534	-3,012,984	-3,347,232	-2,901,350
Capital Expenditures	-616,000	-573,483	-69,000	-17,000
Accrual to Cash Adjustment		5,990		
<b><u>ENDING CASH</u></b>	<b>4,130,339</b>	<b>4,598,101</b>	<b>4,523,418</b>	<b>4,731,568</b>
<b><i>Cumulative Designated Funds</i></b>				
Capital Replacement Funds	-982,930	-776,422	-969,877	-1,167,332
Prepaid CERBT - Retiree Trust	-1,155,985	-1,094,935	-1,094,935	-1,094,935
El Cerrito Contract 12 month set aside	-2,260,942	-2,260,942	-2,365,475	-2,483,750
<b><u>AVAILABLE CASH</u></b>	<b>-269,518</b>	<b>465,802</b>	<b>93,131</b>	<b>-14,448</b>

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET  
 Fiscal Year 2012-2013

**SCHEDULE FOR REPLACEMENT OF EQUIPMENT**

Type I Vehicle Cost	Estimated Cost 15 yrs/4%	Fiscal Year	Yearly Contribution To Cap. Fund	Accumulated Funds	Type III Vehicle Cost	Estimated Cost 15 yrs/4%	Fiscal Year	Yearly Contribution To Cap. Fund	Accumulated Funds
	\$543,700					\$540,094			
\$123,464		99-00							
\$178,435		00-01	30,832	30,832					
		01-02	36,633	67,465					
		02-03	36,633	104,098					
		03-04	36,633	140,731	\$94,000		02-03		
		04-05	36,633	177,364	\$205,895		03-04		
		05-06	36,633	213,997			04-05	32,860	32,860
		06-07	36,633	250,630			05-06	32,860	65,720
		07-08	36,633	287,263			06-07	32,855	98,575
		08-09	36,633	323,896			07-08	36,793	135,368
		08-09	36,633	323,896			08-09	36,793	172,161
adjust to	\$632,660	09-10	51,461	375,357	adjust to	\$592,100	09-10	41,994	214,155
		10-11	51,461	426,818			10-11	41,994	256,149
		11-12	51,461	478,279			11-12	41,994	298,143
		12-13	51,461	529,740			12-13	41,994	340,137
		13-14	51,461	581,201			13-14	41,994	382,131
		14-15	<u>51,461</u>	632,662			14-15	41,994	424,125
			632,662				15-16	41,994	466,119
							16-17	41,994	508,113
							17-18	41,994	550,107
							18-19	<u>41,994</u>	592,101
								592,101	

KFPD COMBINED REVENUE, EXPENSE AND CAPITAL BUDGET  
Fiscal Year 2012-2013

**SAVINGS SCHEDULE FOR BUILDING IMPROVEMENTS/RENOVATION**

Adjusted for 4% <u>Inflation</u>	<u>Fiscal</u> <u>Year</u>	<u>Yearly</u> <u>Contribution</u>	<u>Accumulated</u> <u>Reserves</u>
	12-13	100,000	100,000
	13-14	104,000	204,000
	14-15	108,160	312,160
	15-16	112,486	424,646
	16-17	116,986	541,632
	17-18	121,665	663,298
	18-19	126,532	789,829

\* Based on historical building expenditures, KFPD will be setting aside \$100,000 per fiscal year to accumulate funds to be available for future building improvements/major repairs.

**KENSINGTON FIRE  
PROTECTION DISTRICT**

**Financial Statements and Independent Auditor's Report for the  
Year ended June 30, 2012**

**KENSINGTON FIRE PROTECTION DISTRICT**  
For the Fiscal Year Ended June 30, 2012

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**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2012**

(Required Supplementary Information)

The following discussion and analysis provides an overview of the Kensington Fire Protection District's (District) financial activities for the year ended June 30, 2012. Please read it in conjunction with the District's basic financial statements, which follow this section.

**Financial Highlights**

- At the close of the year, June 30, 2012, assets of the District exceeded its liabilities by \$6.56 million (net assets). Of this amount, \$2.9 million (unrestricted net assets) may be used to meet the District's ongoing obligations to the citizens that the District serves.
- The District's total net assets increased by \$198,254.
- At the close of the year, June 30, 2012, the District's general fund reported an ending fund balance of \$4,036,853, a decrease of \$155,230 when compared with the prior year.
- At the close of the year, June 30, 2012, the District's special revenue fund reported an ending fund balance of \$18,001, an increase of \$8,009 when compared with the prior year.
- At the close of the year, June 30, 2012, the District's capital project fund reported an ending fund balance of \$782,148, a decrease of \$113,477 when compared with the prior year.
- At the end of the current year, June 30, 2012, unrestricted fund balance for the governmental funds was \$2,908,218 or 93.59% of total governmental funds' expenditures. This is the fifth year the District implements GASB 45. This requirement was created to help all districts realize how negotiated retiree benefit commitments affected current and future budgets. This requirement also help the District accurately show the cost of those commitments in the years when employees work for the District (if any) and the costs are incurred.

**Overview of the Basic Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The annual financial report for the District includes this management's discussion and analysis (MD&A), the basic financial statements and notes to basic financial statements.

The basic financial statements of the District are presented showing two different views of the District in one statement. The government-wide financial statements view shows both long-term and short-term information on the District's overall financial status. The fund financial statements view focuses on the District's operations with a short-term focus.

The government-wide statements are the statement of net assets and the statement of activities, which are prepared using the economic resources measurement focus and the accrual basis of accounting. These statements provide both long-term and short-term information about the District's overall financial status. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of whether cash is received or paid. The two government-wide statements report the District's net assets and how they have changed. Net assets, the difference between the District's assets and liabilities, are one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net assets is an indicator, of whether its financial health is improving or deteriorating, respectively.

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2012**

*Overview of the Basic Financial Statements (continued)*

The fund financial statements are the balance sheet and statement of revenues, expenditures and changes in fund balance and are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Fund financial statements keep track of specific sources of funding and spending for particular purposes. The District has three funds: general fund, special revenue fund, and capital project fund. They are all components of the governmental funds. The fund financial statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided in the footnotes that explains the relationship (or differences) between them.

***Government-wide financial statement analysis***

A comparative analysis of government-wide data is as follows:

Net assets serve over time as a useful indicator of a government's financial position. For the District, assets exceeded liabilities in the years ended June 30, 2012 and 2011 by \$6,557,751 and \$6,359,497, respectively. The largest portion of the District's net assets, 44.35%, reflects its investment in unrestricted net assets. The next largest portion of the District's net assets, 29.41%, reflects its investment in restricted net assets. The final component of the District's net assets represents its investment in capital assets, which makes up the remaining 26.24% of the District's net assets. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The following table summarizes the net assets of the District as of:

	<b>June 30, 2012</b>	<b>June 30, 2011</b>
<b>General revenues</b>		
Property taxes	\$ 2,799,582	\$ 2,784,872
Other revenues	505,917	351,751
<b>Total general revenues</b>	3,305,499	3,136,629
 <b>Total program expenses – public safety - fire protection operation</b>	 (3,107,245)	 (2,563,426)
 Change in net assets	 198,254	 573,203
Net assets, beginning of year	6,359,497	5,789,294
Net assets, end of year	\$ 6,557,751	\$ 6,359,497

**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2012**

*Fund financial statement analysis*

**General fund** — The general fund's revenue is derived from County of Contra Costa property taxes, which are used to run daily operations of the District.

Property taxes increased by \$14,710 (about 0.53%) in the current year.

Program expenses increased by \$543,819 (about 17.50%) in the current year.

**Special revenue fund** — The special revenue fund receives the special assessment tax voted in by the Kensington taxpayers in 1980 to be used for fire protection and prevention operations as determined by the District. The revenue received remains consistent with prior years.

**Capital project fund** — The capital project fund receives no tax revenue of its own; it is funded by the general fund on an as-needed basis. The District's Board of Directors votes annually on an amount to transfer and invest from the general fund to the capital project fund for long-term expected replacements.

*General Fund Budgetary Highlights*

Original budget was adopted by the Board of Directors at the September 2011 meeting. There was a budget revision adopted at the October 2011 meeting.

*Capital Assets*

As shown in the table below, the District's investment in capital assets (net of accumulated depreciation) as of June 30, 2012 and 2011 was \$1,720,749 and \$1,261,801, respectively.

*Capital Assets (Net of accumulated depreciation)*

	<b>Governmental Activities</b>	
	<b>2012</b>	<b>2011</b>
Land	\$ 5,800	\$ 5,800
Building and improvements	1,367,835	850,242
Equipment and furniture	112,118	124,393
Rolling stock	234,996	281,366
<b>Total</b>	<b>\$ 1,720,749</b>	<b>\$ 1,261,801</b>



**KENSINGTON FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2012**

***Retiree Healthcare Benefits***

In June 2007, the District implemented Governmental Accounting Standards Board Statement No. 45 (GASB 45). This statement requires governmental entities to account for and report their costs and obligations for Other Postemployment Benefits (OPEB). OPEB are part of an exchange of salaries and benefits for employee services rendered, such as agreements to provide health care benefits to employee upon retirement. Prior to GASB 45, the District financed the retiree health care costs on a "pay-as-you-go" basis, and did not report the financial effects of OPEB until the promised benefits are paid.

Based on the latest valuation for the District's OPEB plan (July 1, 2010), the District's unfunded actuarial accrued liability was \$353,981 as of June 30, 2012; and its annual required contribution (ARC) was \$38,162 for the fiscal year ended June 30, 2012. The ARC is calculated in accordance with certain parameters, and includes (a) the normal cost, the actuarial present value of benefits attributed to prior services; and (b) a component for amortization of the total unfunded actuarial accrued liabilities (or funding excess) of the plan over a period not to exceed twenty years.

***Economic Factors and Next Year's Budgets and Rates***

The primary factors affecting expenditures in the District's fiscal year 2012-13 budget are the City of El Cerrito service contract fee and the water system improvement costs.

**Request for Information**

Questions concerning any of the information provided, in this report or requests for additional financial information should be addressed to the Kensington Fire Protection District, 217 Arlington Avenue, Kensington, California 94707.

## Independent Auditor's Report

Board of Directors  
Kensington Fire Protection District  
Kensington, California

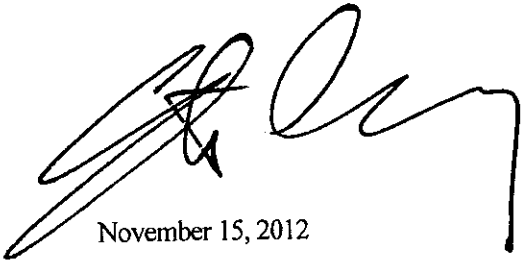
I have audited the accompanying financial statements of the governmental activities and each major fund of the Kensington Fire Protection District (the "District"), as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2012, and the respective changes in its financial position thereof and the respective budgetary comparison for the general and special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated November 15, 2012, on my consideration of the District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

The management's discussion and analysis and budgetary comparison information, as listed in the table of contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.

November 15, 2012

**Basic Financial Statements**

**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET**  
**FOR THE YEAR ENDED JUNE 30, 2012**

	General Fund	Special Revenue Fund	Capital Project Fund	Total	GAAP Adjustment (Note 3)	Statement of Net Assets
<b>ASSET</b>						
Cash and investments	\$ 2,675,726	\$ 18,001	\$ 781,461	\$ 3,475,188	\$ -	\$ 3,475,188
Receivables:						
Supplemental taxes	20,282	-	-	20,282	-	20,282
Accounts receivable- KPPCSD	-	-	-	-	-	-
Interest receivables	1,913	-	691	2,604	-	2,604
Prepaid Expenses	1,641	-	-	1,641	-	1,641
Reimbursements and other	11,342	-	-	11,342	-	11,342
Net OPEB assets	1,152,362	-	-	1,152,362	-	1,152,362
Prop 1A Loan-State of California	218,628	-	-	218,628	-	218,628
Capital assets:						
Land	-	-	-	-	5,800	5,800
Buildings and improvements, net	-	-	-	-	1,367,835	1,367,835
Equipment and furniture, net	-	-	-	-	112,118	112,118
Rolling stock, net	-	-	-	-	234,996	234,996
<b>Total assets</b>	<u>\$ 4,081,894</u>	<u>\$ 18,001</u>	<u>\$ 782,152</u>	<u>\$ 4,882,047</u>	<u>\$ 1,720,749</u>	<u>\$ 6,602,796</u>
<b>LIABILITIES</b>						
Accounts payable and other accruals	\$ 39,179	\$ -	\$ 4	\$ 39,183	\$ -	\$ 39,183
Wages payable	5,862	-	-	5,862	-	5,862
<b>Total liabilities</b>	<u>45,041</u>	<u>-</u>	<u>4</u>	<u>45,045</u>	<u>-</u>	<u>45,045</u>
<b>FUND BALANCES</b>						
Nonspendable	1,152,362	\$ -	\$ -	\$ 1,152,362	\$ -	\$ 1,152,362
Restricted	-	-	-	-	-	-
Committed	-	-	776,422	776,422	-	776,422
Assigned	2,260,942	-	-	2,260,942	1,720,749	3,981,691
Unassigned	623,549	18,001	5,726	647,276	-	647,276
<b>Total fund balances</b>	<u>4,036,853</u>	<u>18,001</u>	<u>782,148</u>	<u>4,837,002</u>	<u>1,720,749</u>	<u>6,557,751</u>
<b>Total liabilities and fund balances</b>	<u>\$ 4,081,894</u>	<u>\$ 18,001</u>	<u>\$ 782,152</u>	<u>\$ 4,882,047</u>		
<b>Net assets:</b>						
Invested in capital assets					1,720,749	1,720,749
Restricted					1,928,784	1,928,784
Unrestricted					2,908,218	2,908,218
<b>Total net assets</b>					<u>\$ 6,557,751</u>	<u>\$ 6,557,751</u>

*The accompanying notes are an integral part of the financial statements.*

**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT**  
**OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2012**

	General Fund	Special Revenue Fund	Capital Project Fund	Total	Adjustment (Note 4)	Statement of Activities
<b>EXPENDITURES/EXPENSES</b>						
<b>Current expenditures/expenses:</b>						
Public safety:						
City of El Cerrito service contract	\$ 2,260,942	\$ -	\$ -	\$ 2,260,942	\$ -	\$ 2,260,942
Retiree health insurance	69,707	-	-	69,707	-	69,707
Firefighters' apparel/expenses	5,215	-	-	5,215	-	5,215
Insurance	9,835	-	-	9,835	-	9,835
Office wages and related expenses	92,050	-	-	92,050	-	92,050
County property tax administration/fees	29,169	2,187	53	31,409	-	31,409
Wildland vegetation management	9,345	-	-	9,345	-	9,345
Water system improvement	420,000	-	-	420,000	-	420,000
LAFCO	1,177	-	-	1,177	-	1,177
Professional development	4,353	-	-	4,353	-	4,353
Outside professional service fees	24,045	-	-	24,045	-	24,045
Public education	10,033	-	-	10,033	-	10,033
Office equipment and supplies	4,850	-	-	4,850	-	4,850
Building utilities/services	33,889	-	-	33,889	-	33,889
Memberships	4,807	-	-	4,807	-	4,807
Community service activities	10,242	-	-	10,242	-	10,242
Miscellaneous	811	-	-	811	-	811
Depreciation	-	-	-	-	114,535	114,535
<b>Total current expenditures/expenses</b>	<u>2,990,470</u>	<u>2,187</u>	<u>53</u>	<u>2,992,710</u>	<u>114,535</u>	<u>3,107,245</u>
<b>Capital outlay:</b>						
Equipment and furniture	10,106	-	-	10,106	(10,106)	-
Buildings and improvements	563,377	-	-	563,377	(563,377)	-
<b>Total capital outlay</b>	<u>573,483</u>	<u>-</u>	<u>-</u>	<u>573,483</u>	<u>(573,483)</u>	<u>-</u>
<b>Total expenditures/expenses</b>	<u>3,563,953</u>	<u>2,187</u>	<u>53</u>	<u>3,566,193</u>	<u>(458,948)</u>	<u>3,107,245</u>
<b>GENERAL REVENUES</b>						
Property taxes	2,799,582	-	-	2,799,582	-	2,799,582
Special taxes	-	200,196	-	200,196	-	200,196
Other taxes	34,642	-	-	34,642	-	34,642
Other revenue	9,039	-	-	9,039	-	9,039
Rental income	29,705	-	-	29,705	-	29,705
Salary reimbursement income	45,961	-	-	45,961	-	45,961
Investment income	7,569	-	2,805	10,374	-	10,374
<b>Total revenues</b>	<u>2,926,498</u>	<u>200,196</u>	<u>2,805</u>	<u>3,129,499</u>	<u>-</u>	<u>3,129,499</u>
Excess (deficiency) of revenues over (under) expenditures before extraordinary item:	<u>(637,455)</u>	<u>198,009</u>	<u>2,752</u>	<u>(436,694)</u>	<u>458,948</u>	<u>22,254</u>
Extraordinary item-Construction performance surety bond gain	176,000	-	-	176,000	-	176,000
Excess (deficiency) of revenues over (under) expenditures after extraordinary item:	<u>(461,455)</u>	<u>198,009</u>	<u>2,752</u>	<u>(260,694)</u>	<u>458,948</u>	<u>198,254</u>
<b>Other financing sources (uses):</b>						
Transfers in	309,680	-	93,455	403,135	-	403,135
Transfers out	(3,455)	(190,000)	(209,680)	(403,135)	-	(403,135)
<b>Total other financing sources (uses)</b>	<u>306,225</u>	<u>(190,000)</u>	<u>(116,225)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in net assets</b>	<u>(155,230)</u>	<u>8,009</u>	<u>(113,473)</u>	<u>(260,694)</u>	<u>458,948</u>	<u>198,254</u>
<b>Fund balances/net assets, beginning of year</b>	4,192,083	9,992	895,621	5,097,696	1,261,801	6,359,497
<b>Fund balances/net assets, end of year</b>	<u>\$ 4,036,853</u>	<u>\$ 18,001</u>	<u>\$ 782,148</u>	<u>\$ 4,837,002</u>	<u>\$ 1,720,749</u>	<u>\$ 6,557,751</u>

*The accompanying notes are an integral part of the financial statements.*

**KENSINGTON FIRE PROTECTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2012**

	General Fund			Special Revenue Fund		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	
<b>Revenues:</b>						
Property taxes	\$ 2,798,795	\$ 2,799,582	\$ 787	\$ -	\$ -	\$ -
Special taxes	-	-	-	200,196	200,196	-
Other taxes	32,000	34,642	2,642	-	-	-
Other revenue	-	9,039	9,039	-	-	-
Rental income	29,705	29,705	-	-	-	-
Salary reimbursement income	45,943	45,961	18	-	-	-
Interest income	5,000	7,569	2,569	-	-	-
<b>Total revenues</b>	<u>2,911,443</u>	<u>2,926,498</u>	<u>15,055</u>	<u>200,196</u>	<u>200,196</u>	<u>-</u>
<b>Current expenditures:</b>						
Public safety:						
City of El Cerrito service contract	2,260,942	2,260,942	-	-	-	-
Retiree health insurance	69,705	69,707	(2)	-	-	-
Firefighters' apparel and expenses	6,500	5,215	1,285	-	-	-
Insurance	11,000	9,835	1,165	-	-	-
Office wages and related expenses	95,640	92,050	3,590	-	-	-
County property tax administration/fees	32,709	29,169	3,540	2,000	2,187	(187)
Wildland vegetation management	10,000	9,345	655	-	-	-
Water system improvement	600,000	420,000	180,000	-	-	-
Fire Abatement Contract	8,000	-	8,000	-	-	-
LAFCO	1,490	1,177	313	-	-	-
Professional development	5,500	4,353	1,147	-	-	-
Outside professional service fees	51,700	24,045	27,655	-	-	-
Public education	13,000	10,033	2,967	-	-	-
Office equipment and supplies	6,000	4,850	1,150	-	-	-
Building utilities/services	34,215	33,889	326	-	-	-
Memberships	5,600	4,807	793	-	-	-
Community service activities	10,500	10,242	258	-	-	-
Miscellaneous	4,000	811	3,189	-	-	-
Operating contingency	20,000	-	20,000	-	-	-
<b>Total current expenditures</b>	<u>3,246,501</u>	<u>2,990,470</u>	<u>256,031</u>	<u>2,000</u>	<u>2,187</u>	<u>(187)</u>
Capital outlay:						
Equipment and Furniture	17,000	10,106	6,894	-	-	-
Buildings and Improvements	599,000	563,377	35,623	-	-	-
<b>Total capital outlay</b>	<u>616,000</u>	<u>573,483</u>	<u>42,517</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures before extraordinary item:	<u>(951,058)</u>	<u>(637,455)</u>	<u>313,603</u>	<u>198,196</u>	<u>198,009</u>	<u>187</u>
Extraordinary item-Construction performance surety bond gain	-	176,000	176,000	-	-	-
Excess (deficiency) of revenues over (under) expenditures after extraordinary item:	<u>(951,058)</u>	<u>(461,455)</u>	<u>489,603</u>	<u>198,196</u>	<u>198,009</u>	<u>187</u>
Other financing sources (uses):						
Transfers in	-	309,680	(309,680)	-	-	-
Transfers out	-	(3,455)	3,455	-	(190,000)	190,000
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>306,225</u>	<u>(306,225)</u>	<u>-</u>	<u>(190,000)</u>	<u>190,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(951,058)</u>	<u>(155,230)</u>	<u>183,378</u>	<u>198,196</u>	<u>8,009</u>	<u>190,187</u>
<b>Fund balances/net assets, beginning of year, as restated</b>		<u>4,192,083</u>			<u>9,992</u>	
<b>Fund balances/net assets, end of year</b>		<u>\$ 4,036,853</u>			<u>\$ 18,001</u>	

*The accompanying notes are an integral part of the financial statements.*

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 1 – REPORTING ENTITY**

The Kensington Fire Protection District (District) is a special district empowered to take all the necessary steps to provide for fire protection and prevention services including enforcement of California State (State) laws applicable to fire codes. The financial statements of the District include all funds of the District. An elected Board of Directors governs the District, and exercises powers granted by State statutes.

In August 1995, the District entered into a contract with the City of El Cerrito (City) under which the City provides fire suppression and emergency medical services for the District. The contract provides that the District will pay the City an annual fee as defined in the contract (paid on a monthly basis) that expires June 30, 2015. The annual fee that the District paid under this contract for the fiscal years ended June 30, 2012 and 2011 were \$2,260,942 and \$2,132,128, respectively.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Implementation of Governmental Accounting Standards (GASB) Statement*

In February 2009, GASB released a new Statement, *GASB Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions*. The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. The initial distinction in reporting fund balance information is identifying amounts that are considered *nonspendable*, such as fund balance associated with inventories. This Statement provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent. The requirements of the Statement are effective for financial statements for periods beginning after June 15, 2010. The details for the fund balance classifications prescribed under this Statement are separately discussed in Note 9.



**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Measurement focus, basis of accounting and financial statement presentation*

The District prepares its government-wide statements using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The District's fund financial statements are prepared using the current financial resources focus and the modified accrual basis of accounting. Revenues are recorded when "susceptible to accrual" (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means that revenues are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 90 days of the end of the current fiscal year. Revenues meeting these availability criteria include special and other taxes. The availability period for property taxes is 60 days. Revenues not considered available are recorded as deferred revenues. Expenditures are generally recorded when the fund liability is incurred, except for compensated absences, such as vacation and sick leave, which are recognized when due. Liabilities expected to be paid after one year is recorded in the government-wide column as a noncurrent liability due more than one year.

*Fund Accounting*

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. The District uses the following funds.

**Governmental Fund Types**

The *General Fund* is the operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

The *Special Revenue Fund* accounts for the special tax authorized by Section 53978 of the Government Code and approved by the District's electorate on April 8, 1980.

The *Capital Project Fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities and rolling stock.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Budgets and Budgetary Accounting***

The District follows the procedures below in establishing the budgetary data reflected in the basic financial statements:

1. At the June Board of Directors (Board) meeting, the Finance Committee submits to the Board proposed operating and capital improvement draft budgets for the fiscal year commencing the following July 1. The operating and capital improvement budgets include proposed expenditures and the means of financing them.
2. The Draft budget is legally enacted through the adoption of a resolution by the Board.
3. A final operating and capital improvement budget is submitted to the Board at the September Board meeting. The budget is legally enacted through the adoption of a resolution by the Board.
4. Formal budgetary integration is employed as a management control device during the fiscal year for the General Fund. The Capital Project Fund is budgeted over the life of the project.
5. Budgets for the General Fund, Special Revenue Fund and the Capital Project Fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
6. The Special Revenue Fund is only used to accumulate special tax revenues, which are then transferred to the other funds as needed.

***Encumbrances***

Encumbrance accounting, under which purchases orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and Capital Project Fund. There are no appropriations or encumbrances in the Special Revenue Fund. All appropriations lapse at fiscal year end.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Cash and Investments***

Cash and investments include amounts in demand deposits as well as short-term investments. Substantially all of the District's cash and investments are held by the County of Contra Costa (County) as its fiscal agent. The District's investments are reported at fair value. The fair value represents the amount the District could reasonably expect to receive for an investment in a current sale between a willing buyer and a willing seller. The fair value of investments is obtained by using quotations obtained from independent published sources. The District also maintains a general checking account to facilitate the processing of small transactions.

As permitted by the California Government Code, contracts and agreements, the District is permitted to invest in the County's cash and investment pool, obligations of the U.S. Treasury or its agencies; certificates of deposits; mutual funds invested in U.S. Government securities; and other permitted investments.

***Capital assets***

Capital assets, which include land, buildings, rolling stock (vehicles), and equipment and furniture, are valued at historical cost. Donated capital assets are valued at their estimated fair market value on the date donated. Capital assets are defined as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated using the straight-line method over the estimated useful lives in the government-wide statements.

Depreciation has been computed using the straight-line method over the following estimated useful lives:

Building and improvements	15 to 40 years
Rolling stock, equipment and furniture	5 to 15 years

***Property Taxes and Special Assessments Revenue***

Revenue is recognized in the fiscal year for which the tax and assessment are levied. The County levies, bills and collects property taxes and special assessments for the District; under the County's "Teeter Plan," the County remits the entire amount levied and handles all delinquencies while retaining related interest and penalties.

Taxes are levied for each fiscal year on taxable real and personal property situated in the County. The levy is based on the assessed values as of the preceding January 1st, which is also the lien date. Property taxes on the secured roll are due in two installments: November 1st and February 1st and become delinquent after December 10th and April 10th, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales or construction completion and the preceding assessment date. The additional supplemental property taxes are prorated from the first day of the month following the date of such occurrence. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31st.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Interfund Transactions*

All interfund transactions are treated as transfers. The general fund is the main operating fund for the District. Annually, tax revenues recorded in the special revenue fund are transferred to the general fund to fund the District's operations. Transfers between governmental funds are eliminated as part of the adjustments to the government-wide presentation.

*Use of Estimates*

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

*Effects of New Pronouncements*

In June 2004, GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, which addresses how state and local governments should account for and report their costs and obligations related to postemployment healthcare and nonpension benefits. Collectively, these benefits are commonly referred to as other postemployment benefits (OPEB). The GASB statement generally requires that employers account for and report the annual OPEB cost and the outstanding obligations and commitments related to OPEB in essentially the same manner as employers currently do for pensions. Annual OPEB cost for most employers will be based on actuarially determined amounts that, if paid on an ongoing basis, generally would provide sufficient resources to pay benefits as they come due. This statement's provisions may be applied prospectively and do not require governments to fund their OPEB plans. An employer may establish its OPEB liability at zero as of the beginning of the initial year of implementation; however, the unfunded actuarial liability is required to be amortized over future periods. This statement also establishes disclosure requirements for information about the plans in which an employer participates, the funding policy followed, the actuarial valuation process and assumptions, and for certain employers, the extent to which the plan has been funded over time. At July 1, 2008, the District implemented GASB Statement No. 45 prospectively and as such, the District did not have a net OPEB obligation at transition (i.e., July 1, 2007). The District pays all health care insurance premiums for retired employees. Employees became eligible for these benefits when they reached normal retirement age while working for the District. As of June 30, 2012, the District's annual OPEB expense of \$69,707 and the current year requirements have been met as of June 30, 2012.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 3 – POSTEMPLOYMENT HEALTHCARE BENEFITS**

***Plan Description***

The District provides postretirement health benefits (medical, dental and vision) to a closed group of former employees who have retired from the District and to their surviving spouses and dependent children. The District pays 100% of the annuitants' health plan premiums. Currently, a total of 11 family units (19 individuals), are receiving postretirement health benefits.

In October 2008, KFPD participated in the California Employers' Retiree Benefits Trust (CERBT). CERBT is an irrevocable trust fund that allows public employers to prefund the future cost of their retiree health insurance benefits and other postemployment benefits (OPEB) for their covered retirees. The District elected to participate in CERBT and contributed a total of \$1,165,000 to CalPERS, the CERBT's administrator. The prefunding was intended to reduce and stabilize the District's annual required contribution to its OPEB plan in future years at an expected level for budgeting purposes. CalPERS issued a publicly available financial report that includes financial statements and required supplementary information for CERBT in aggregate. The report may be obtained by writing to CalPERS, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811.

***Funding Policy***

The contribution requirements of plan members and the District are established and may be amended by the Board. As of June 30, 2012, the District contributed \$69,707, or 100%, of the OPEB cost, to the CERBT.

The District is required to contribute the ARC, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed twenty years.

***Annual OPEB Cost***

As of June 30, 2012, the District's annual other postemployment benefit (OPEB) expense of \$ 38,162 was equal to the ARC. The following table represents annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the net OPEB obligation.

<b>Fiscal year ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual OPEB Cost Contributed</b>	<b>Net OPEB Obligation</b>
June 30, 2012	\$ 69,707	100%	\$ -

The actuarial valuation was performed as of July 1, 2010 covering the fiscal year ended June 30, 2012. The next valuation was performed on July 1, 2011 as required by PERS.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 3 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued)**

***Funded Status and Funding Progress***

Using the actuarial valuation date of July 1, 2010, the funded status of the plan was as follows:

Actuarial accrued liability (AAL)	\$ 1,689,205
Actuarial value of plan assets	<u>(1,335,224)</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 353,981</u>
Funded ratio (actuarial value of plan assets/AAL)	68.22%
Covered payroll (active plan members)	\$ -
UAAL as a percentage of covered payroll	0.00%

Based upon 7.75% discount rate.

KFPD has commissioned an updated actuarial valuation to be dated July 1, 2011.

***Actuarial Methods and Assumptions***

Actuarial valuations of an ongoing plan involved estimates of the value of reported amounts and assumptions about the probability of occurrence of certain events far into the future. Examples include assumptions about mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents current year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided as the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with long-term perspective of the calculations.

In the July 1, 2010 actuarial valuation, a level dollar amortization method was used. Under this method, the amortization period is 20 years. The healthcare cost trend rate assumptions included a 7.75 percent investment rate of return and an annual healthcare cost trend rate of 7.9 percent in 2011 (8.5 percent initially in 2008), reduced by decrements to an ultimate rate of 5.5 percent after ten years. CERBT's unfunded actuarial accrued liability is being amortized as a level dollar amortization on a closed basis. The remaining amortization period at July 1, 2011 was eighteen years.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 3 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued)**

As of June 30, 2012, KFPD paid \$128,757 directly to medical service provider vendors, increasing the CERBT balance by \$59,045, netting to the OPEB costs of \$69,707. KFPD requested and received a reimbursement of \$62,669 from CERBT, bringing net OPEB assets balance (before Actuarial Valuation) on KFPD's balance sheet to \$1,152,362.

**NOTE 4 - EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL FUND  
BALANCE SHEET AND THE STATEMENT OF NET ASSETS**

Total fund balance of the District's governmental funds differs from the net assets of governmental activities reported in the statement of net assets primarily as a result of the long-term economic focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheet. When capital assets (land, building, rolling stock and equipment) that are used in governmental activities are purchased or constructed, the costs of those assets are reported as capital outlay expenditures in the governmental fund. However, the statement of net assets includes the capital assets, net of accumulated depreciation, among the assets of the District. In addition, compensated absences are accrued on the governmental activities statement of net assets but not on the balance sheet since they also have a long-term economic focus.

	<b>June 30, 2012</b>	<b>June 30, 2011</b>
<b>Differences</b>		
Cost of capital assets	\$ 2,909,354	\$ 2,335,871
Accumulated depreciation	(1,188,605)	(1,074,070)
Net capital assets	1,720,749	1,261,801
<b>Net difference</b>	<b>\$ 1,720,749</b>	<b>\$ 1,261,801</b>

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 5 - EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL FUND OPERATING STATEMENT AND THE STATEMENT OF ACTIVITIES**

The net change in fund balance for the governmental funds differs from the "change in net assets" as a result of the long-term economic focus of the statement of activities versus the current financial resources focus of the general fund. When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as capital outlay expenditures in the general fund. Also, when capital assets are sold, the resources received are reported as proceeds from sale of capital assets in the respective fund. However, in the statement of activities, the cost of those assets purchased or constructed is allocated over their estimated useful lives and reported as depreciation expense. The resources received from the sale of capital assets offset against the net carrying value of the assets sold and reported as a gain or loss in the statement of activities. As a result, the fund balance decreased by the amount of financial resources expended and increased by the amount of financial resources received, whereas net assets decreased by the amount of depreciation expense on rolling stock and equipment items during the year and increased (decreased) by the amount of net gain (loss) on disposal of capital assets. In addition, the fund balance is reduced to account for the recording of compensated absences, which has a long-term focus.

	<b>June 30, 2012</b>	<b>June 30, 2011</b>
<b>Differences</b>		
Capital outlay	\$ 573,483	\$ 65,754
Net gain (loss) on		
Depreciation expense	(114,535)	(100,642)
<b>Net difference</b>	<b>\$ 458,948</b>	<b>\$ (34,888)</b>

**NOTE 6 - CASH AND INVESTMENTS**

The District's cash and investments included the following:

	<b>June 30, 2012</b>	<b>June 30, 2011</b>
Deposits	\$ 13,536	\$ 10,088
Cash held by the county	308,288	523,782
Separately held investments - LAIF	3,153,164	3,359,024
Petty cash	200	200
<b>Total</b>	<b>\$ 3,475,188</b>	<b>\$ 3,893,094</b>

**Deposits**

At year-end, the carrying amount of the District's demand deposits was \$13,536 with a commercial bank which is covered by federal depository insurance.



**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 6 - CASH AND INVESTMENTS (Continued)**

***Cash held by the County***

The District's cash is included in the Contra Costa County (County) Treasurer cash and investments pool. Investments made by the Treasurers are regulated by California Government Code and by a County investment policy approved annually by the County Treasury Oversight Committee. Adherence to the statutes and policies is monitored by the County Board of Supervisors and by the Treasury Oversight Committee via monthly reports and an annual audit. Investment income earned on the District's cash is allocated quarterly to the District. Changes in fair value are included in investment income. Redeemed or sold shares are priced at book value, which includes realized investment earnings such as interest income, realized gains or losses upon sale of investments, and amortized premiums and discounts. This number may differ from the shares' fair value, which would include unrealized gains or losses based on market conditions. Additional information regarding insurance, collateralization, and custodial risk categorization of the County's cash and investments is presented in the notes of the County's basic financial statements.

***Separately Held Investments***

The County also has investments in the State Treasurer's Local Agency Investment Fund (LAIF) separately held for the District. As of June 30, 2012, the District's investment in LAIF is \$3,153,164 which is approximately 10% of total Contra Costa County LAIF. The total amount invested by all public agencies under the County Pool in LAIF at June 30, 2012 is \$ 327,097,452.00. Of that amount, approximately 0.04% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different from the fair value of the District's position in the pool.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 7 - CAPITAL ASSETS**

A summary of changes in capital assets for the year ended June 30, 2012 follows:

<b>Governmental Activities</b>	<b>Balance</b>	<b>Current</b>		<b>Balance</b>
	<b>June 30, 2011</b>	<b>Year</b>	<b>Retirements</b>	<b>June 30, 2012</b>
		<b>Additions</b>		
<i>Capital assets not being depreciated</i>				
Land	\$ 5,800	\$ -	\$ -	\$ 5,800
Construction in progress	49,208	559,418	(608,626)	-
Total capital assets not being depreciated	<u>55,008</u>	<u>559,418</u>	<u>(608,626)</u>	<u>5,800</u>
<i>Capital assets being depreciated</i>				
Building & improvements	1,384,721	629,383	(16,799)	1,997,305
Equipment & furniture	244,350	10,109	-	254,459
Rolling stock equipment	651,789	-	-	651,789
Total capital assets being depreciated	<u>2,280,860</u>	<u>639,492</u>	<u>(16,799)</u>	<u>2,903,553</u>
<i>Less accumulated depreciation for:</i>				
Building & improvements	(583,683)	(45,787)	-	(629,470)
Equipment & furniture	(119,961)	(22,380)	-	(142,341)
Rolling stock equipment	(370,423)	(46,370)	-	(416,793)
Total accumulated depreciation	<u>(1,074,067)</u>	<u>(114,537)</u>	<u>-</u>	<u>(1,188,604)</u>
Total capital assets being depreciated, net	<u>1,206,793</u>	<u>524,955</u>	<u>(16,799)</u>	<u>1,714,949</u>
Capital assets, net	<u>\$ 1,261,801</u>	<u>\$ 1,084,373</u>	<u>\$ (625,425)</u>	<u>\$ 1,720,749</u>

**NOTE 8 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; thefts damages, and destructions of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for risks of loss. There have been no significant reductions in insurance coverage from the previous year, nor have settled claims exceeded the District's insurance coverage in any of the past three fiscal years.

*The Kensington Fire Protection District is a member of Contra Costa County Fire Districts Joint Power of Authority Insurance Pool (CSAC). Deductibles and maximum coverage are as follows:*

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 8 - RISK MANAGEMENT (Continued)**

<u>Coverage Description</u>	<u>Deductibles</u>	<u>Insurance Coverage</u>
General & Automobile Liability	None	\$50,000,000
All Risk Property	\$500 (all other property)	\$600,000,000 (all other property)
	\$100,000 (flood)	\$600,000,000 (flood)
	\$500 (mobile equip)	
	\$500,000 (terrorism)	\$200,000,000
Earthquake	5% per unit	\$280,000,000
	\$100,000 minimum	
Employee Dishonesty	\$50,000	\$10,000,000
Pollution Liability	\$500,000	\$10,000,000
Boiler & Machinery	\$5,000	\$100,000,000

**NOTE 9 - FUND BALANCES**

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2012, fund balance for government funds are made up of the followings:

- *Nonspendable Fund Balance* – includes amounts that are (a) not in spendable forms, or (b) legally or contractually required to be maintained intact. The ‘not in spendable form’ criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.
- *Restricted Fund Balance* – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- *Committed Fund Balance* – includes amounts that can only be used for the specific purposes determined by a formal action of the District’s highest level of decision-making authority, the District’s Board. Commitments may be changed or lifted only by the District taking the same formal action that imposed the constraint originally (for example: resolution and ordinance).
- *Assigned Fund Balance* – comprises amounts intended to be used by the District for specific purposes that are neither restricted nor committed. *Intent* is expressed by (1) the District’s Board or (b) a body (for example: a budget or finance committee) or official to which the District’s Board has delegated the authority to assign amounts to be used for specific purposes.
- *Unassigned Fund Balance* – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

**KENSINGTON FIRE PROTECTION DISTRICT**  
**Notes to the Basic Financial Statements**  
**June 30, 2012**

**NOTE 9 – FUND BALANCES (continued)**

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

Fund balances for all the major and non-major governmental funds as of June 30, 2012, were distributed as follows:

	General Fund	Special Revenue Fund	Capital Project Fund	Total
<b>Nonspendable:</b>				
Inventory	\$ -	\$ -	\$ -	\$ -
Advances (OPEB)	1,152,362	-	-	1,152,362
Subtotal	1,152,362	-	-	1,152,362
<b>Restricted for:</b>				
General government	-	-	-	-
Public protection	-	-	-	-
Public ways & facilities	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Subtotal	-	-	-	-
<b>Committed to:</b>				
Public protection	-	-	776,422	776,422
Capital projects	-	-	-	-
Subtotal	-	-	776,422	776,422
<b>Assigned to:</b>				
General government	-	-	-	-
Public protection	2,260,942	-	-	2,260,942
Capital projects	-	-	-	-
Subtotal	2,260,942	-	-	2,260,942
Unassigned	623,549	18,001	5,726	647,276
<b>Total</b>	<b>\$ 4,036,853</b>	<b>\$ 18,001</b>	<b>\$ 782,148</b>	<b>\$ 4,837,002</b>

The Board's financial planning aims to help reduce the negative impact on the District in times of economic uncertainty and potential losses of funding from federal or state governmental agencies. District funds are *restricted, committed* and *assigned* as part of a multi-year financial plan to balance the budget and avoid operating deficits.

**NOTE 10 – EXTRAORDINARY INCOME**

The extraordinary income represents the \$176,000 surety bond payment that was made to Kensington Fire Protection District after a general contractor was awarded and signed a construction contract and then claimed bankruptcy.

**Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

Board of Directors  
Kensington Fire Protection District  
Kensington, California

I have audited the financial statements of the Kensington Fire Protection District (the "District"), as of and for the fiscal year ended June 30, 2012, and have issued my report thereon dated November 15, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

***Internal Control over Financial Reporting***

In planning and performing my audit, I considered the District's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

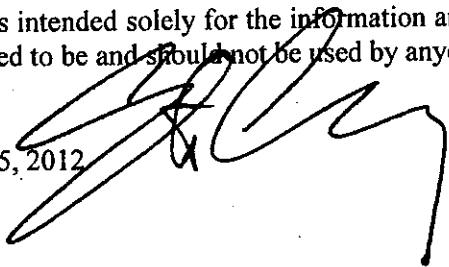
My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results or my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management and others within the District. This is not intended to be and should not be used by anyone other than these specified parties.

November 15, 2012



**KENSINGTON FIRE PROTECTION DISTRICT  
STATUS OF PRIOR YEAR FINDINGS  
YEAR ENDED JUNE 30, 2012**

<u>Finding</u>	<u>Present Status</u>	<u>Explanation if not fully implemented</u>
None		

**KENSINGTON FIRE PROTECTION DISTRICT  
CURRENT YEAR FINDINGS  
YEAR ENDED JUNE 30, 2012**

<u>Finding</u>	<u>Present Status</u>	<u>Explanation if not fully implemented</u>
None		

**KENSINGTON FIRE PROTECTION  
DISTRICT**

Report to the Board of Directors  
Results of the Fiscal Year 2012 Audit



November 15, 2012

Board of Directors  
Kensington Fire Protection District  
Kensington, California

I have audited the financial statements of the Kensington Fire Protection District (KFPD) for the year ended June 30, 2012, and have issued my report thereon. In planning and performing my audit, I considered KFPD's internal control in order to determine my auditing procedures for the purpose of expressing an opinion on the consolidated financial statements and not to provide assurance on internal control. This letter summarized comments under professional standards regarding my engagement and suggestions regarding opportunities for strengthening internal controls and operating efficiency. This letter does not affect my report on the financial statements.

#### **I. The Auditor's Responsibility for Detecting Fraud**

As stated in my engagement letter dated April 27, 2011 my responsibility, as described by professional standards, is to plan and perform my audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatements and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because I did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by me.

#### **II. Significant Accounting Policies**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of my engagement letter, I will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the KFPD are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the Fiscal Year. I noted no transactions entered into by KFPD during the year that were both significant and unusual, and of which, under professional standards, I am required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

# KENSINGTON FIRE PROTECTION DISTRICT

## Report to the Board of Directors Results of the Fiscal Year 2012 Audit

### III. Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Depreciation estimates for capital assets, including depreciation methods and useful lives assigned to depreciable property
- Accrual of compensated and OPEB liability

During my audit, I evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

### IV. Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in my judgment, may not have been detected except through my auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on KFPD's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in my judgment, indicate matters that could have a significant effect on KFPD's financial reporting process.

- No audit adjustments for 2012.

### V. Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to my satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

# **KENSINGTON FIRE PROTECTION DISTRICT**

## **Report to the Board of Directors Results of the Fiscal Year 2012 Audit**

### **VI. Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants during Fiscal Year 2012.

### **VII. Issues Discussed Prior to Retention of Independent Auditors**

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the KFPD's auditors. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

### **VIII. Difficulties Encountered in Performing the Audit**

I encountered no difficulties in dealing with your employee performing my audit.

### **IX. Current Year Recommendations**

None

### **X. Prior Year Recommendations**

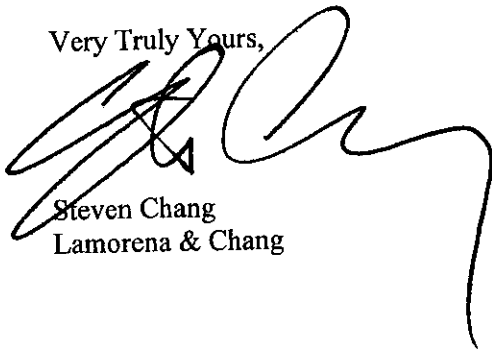
None

**KENSINGTON FIRE PROTECTION DISTRICT**

**Report to the Board of Directors  
Results of the Fiscal Year 2012 Audit**

This information is intended solely for the information and use of the Board of Directors, management, and governmental agencies as required, and should not be used by any other party for any purpose.

Very Truly Yours,

A large, stylized handwritten signature in black ink, appearing to read 'S. Chang', is written over the typed name.

Steven Chang  
Lamorena & Chang

# **BOARD REPORTS**

**MINUTES OF THE MAY 24, 2012 FINANCE COMMITTEE MEETING  
OF THE KENSINGTON FIRE PROTECTION DISTRICT**

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**PRESENT:**      **Directors:**      Janice Kosel and Helmut Blaszczyk  
                         **Staff:**                      Manager Brenda Navellier, CPA Deborah Russell, Chief Lance Maples  
                         **Guests:**                     Scott Hanin, El Cerrito City Manager

**CALL TO ORDER:**

Director Kosel called the meeting to order at 2:00 p.m. and noted those present.

**ORAL COMMUNICATIONS:**

None.

**APPROVAL OF JANUARY 26, 2012 COMMITTEE MINUTES:**

The Committee agreed to approve the minutes by consensus as presented.

**EL CERRITO CONTRACT FEE PROPOSAL FOR FY 2012-2013:**

The contract fee was included in the Finance Committee packet. Director Kosel gave an overview of the District's finances for FY12-13, including \$600,000 in water system improvements, and looking ahead to FY13-14. KFPD is able to meet all of its financial planning set-asides for the engines, building, 12-months of contract fee, and retirees' health insurance.

Scott Hanin also gave an overview of the City of El Cerrito's finances including its reserves, property tax assessments, and the loss of redevelopment. The proposed contract fee of \$2,318,862 is a very minor increase that the Committee is pleased to see. PERS costs are continuing to increase and are about \$30,000 per every City employee. Hanin projects PERS to flatten out and then go down. The City pays 100% of PERS and fire is in an employment contract until 2017. The fire labor group is meeting to consider giving up their cost of living raise which they are contractually due in 2013. The police department has agreed to give up their cost of living raise. The City's unrepresented employees have agreed to pay ½ of the employees' share of their PERS contribution. *Chief Maples joined the meeting.* The City is not planning any layoffs or service cuts. A salary survey for both police and fire will occur next year. The fire department has left three positions open for the last two years which helps save the City money.

Chief Maples gave an overview of the fire department section of El Cerrito's budget which is relatively flat. ECFD successfully wrote a grant for \$2.6 million for EBRICS radios that benefitted all of the fire agencies in the County. Maples reviewed the department's accomplishments including USAR training, Heartsafe Community designation in Kensington, a Captain's exam, narcotics tracking, a hazard mitigation plan for El Cerrito and Kensington and a County-wide training incident planned by Chiefs Gibson and Bond. He also reviewed the objectives that included a task book for the rank of Captain, monitor mutual-aid agreements due to hardships in other agencies, an engineer's promotional test, applying for a ladder truck grant, and FF/Paramedic recruitment. The department is actively working with EBRPD, Diablo Fire Safe and Hills Emergency Forum along the wildland interface. Maples reviewed the goals line by line. Service indicators are relatively flat – responses remain at approximately 3,000. Maples reviewed training, inspection and certification hours, along with car seat installations, public education contacts and CPR/First Aid training. The FY12-13 contract fee includes a 2.1% cost of living increase that the labor group is meeting to vote on whether to defer or not. If they defer, the reduction will be realized in a future reconciliation. Maples reviewed the contract fee in detail. Kosel asked that the costs per station comparison and the historical costs since contracting be included in the Board's June packet.

Kosel said she is happy to recommend the contract to the Board. The committee is pleased to see the minimal cost increase. Kosel asked Maples for his recommendation for any requested budget items or end of year items. Kosel noted that El Cerrito provides excellent service at a good price and the District never receives anything but compliments. Both sides are benefitting from the contract. Maples will discuss response times at the next Board meeting. *Scott Hanin left the meeting at 3:10 p.m.*

**FY2011-2012 AUDITOR RECOMMENDATION:**

The District received a proposal from Lamorena & Chang in the amount of \$12,000 which is a 0% increase from the previous year's fee. The Committee and staff are pleased with past reports and their format, and staff has established a working relationship with Lamorena & Chang. The Committee will recommend approval of the Lamorena & Chang proposal at the June 2012 meeting.

**REVIEW AND RECOMMEND DRAFT FY2012-2013 BUDGET:**

The draft budget for property tax revenue is \$17,000 below estimated actual for FY11-12. No significant changes are proposed from the previous year. Retiree medical benefits are listed to equal the actuarial report. Whether the District pays into or out of the CERBT Trust, it is not reflected on the budget line items for retiree benefits. Russell gave further explanation on the CERBT Trust. Maples pointed out the line item under Capital Outlay for EBRICS radios. Kensington's 20% portion after the grant funding is \$32,000. El Cerrito will bill for that separately once all radios are received and installed. Presentation of the Building Improvements/Renovation schedule is based on a historical figure of an average of \$100,000 per year. The District will set aside this amount plus 4% inflation for future building renovations or improvements. No changes were proposed to the draft budget.

**REVIEW DISTRICT INVESTMENTS:**

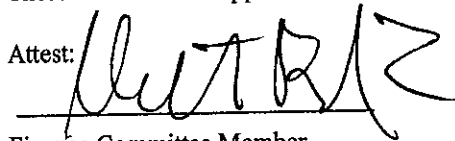
Navellier handed out a cash flow sheet, the first quarter 2012 LAIF investment statement (.38 interest rate), and the first quarter 2012 CERBT Trust statement. The CERBT Trust is in the most conservative option for less fluctuation since the District is currently fully funded. The State is required to payback local governments for the money taken away by the end of FY12-13 with 2% interest.

**ADJOURNMENT:** The meeting was adjourned at 3:25 p.m.

**MINUTES PREPARED BY:** Brenda J. Navellier

These minutes were approved at the Committee meeting of January 23, 2013.

Attest:



Finance Committee Member

# CONTRA COSTA SPECIAL DISTRICTS ASSOCIATION

## October 15, 2012

### MINUTES

The quarterly meeting of the Contra Costa Special Districts Association was held on October 15, 2012, at Central Contra Costa Sanitary District, Martinez. Chairperson Bette Boatmun led the meeting with 26 members in attendance, representing 22 special districts.

### Call to Order:

Chairperson Boatmun called the meeting to order at 10:15 a.m. Introductions and comments followed with each representative giving an update on their respective agencies.

Chair Boatmun thanked Stan Caldwell for receiving the Contra Costa Special Districts Association Award of the Year plaque at the Annual CSDA Conference. She further noted and congratulated Mr. Caldwell for being elected President of the California Special Districts Association for the upcoming year.

Chair Boatmun announced that it was Paul Soltow's birthday and congratulated him.

### Adoption of Agenda:

There were no changes to the agenda.

### Approval of Minutes:

The minutes of the July 16, 2012 meeting were approved.

### Guest Speaker:

Moraga-Orinda Fire District Director John Wyro, introduced the meeting's guest speaker, Contra Costa County Sheriff, David Livingston:

Sheriff David Livingston was sworn into office on January 3, 2011. After graduating from college, he started his career as a police officer in the City of Fremont. He then served as Chief of Police in Pleasant Hill before assuming command of the Concord Police Department in 2005. Along the way he served as a member of the California Police Chief's Board of Directors and served on the State Bar's Judicial Nominee Evaluating Committee.

Sheriff Livingston has a record of supporting a community policing philosophy, seeking out current equipment and technology. He earned his law degree from the USF School of Law, attended the FBI Academy, graduated from the POST Command College and is an attorney admitted to practice in both the state and federal courts.

Sheriff Livingston addressed the audience describing the responsibility of County Sheriff's office which includes serving as the County's Coroner.

Contra Costa County's population is approximately 1,049,000 and covers a total land area of 719 square miles and total water area of 82 square miles. He gave an



overview of the office of the Sheriff, including jail realignment issues and other matters impacting the office including financial cut backs and added responsibilities. He described each department and what their responsibilities are. He is working on changing 911 calls from cell phone to be answered locally and is committed to more active monitoring of parolees throughout the County.

He ended by affirming that the Sheriff's Office is a leader in providing outstanding law enforcement services. He noted how proud he was of wearing the Sheriff's Office badge and that he is looking forward to working with other County departments and leaders to effectively tackle the many challenges the County faces. As he put it "We are all in this together."

### **Committee Updates:**

#### **LAFCO Representative Report:**

Dwight Meadows, Contra Costa Resource Conservation District, presented a summary of the items being processed at LAFCO. LAFCO is processing the second round of Municipal Service Reviews for the water and wastewater districts. He further noted that Mike McGill was re elected to LAFCO's Executive Board and that Lou Ann Texeira is currently the State Wide Executive Officer. Michael McGill addressed the audience in describing some of the difficulties LAFCO faced in closing down the Mt. Diablo Health Care District.

#### **Legislative Committee Report**

Stan Caldwell, Mt. View Sanitary, described the number of legislative bills being introduced. California Special Districts Association is working hard on different items such workman's compensation reform.

#### **East Bay Regional Park District- Park Advisory Committee Report**

E.J. Shalaby, West County Wastewater District, was unable to attend the meeting, but submitted the following report:

The East Bay Regional Park District is updating their Master Plan. The District held several community meetings to solicit public input. The last Master Plan was completed in 1997.

The District is promoting the Healthy Parks Healthy People campaign which promotes healthy outdoor activities.

The Park District hosted a trail dedication ceremony to open the Wildcat Creek Trail in Richmond. The trail connects the Wildcat Creek trail to the Landfill loop trail. The dedicated section of trail was a partnership between the Park District and West County Wastewater District.

The new Big Break visitor center at the Delta opened October 13, 2012.

#### **Finance Committee**

Chairperson Boatman explained that due insufficient participation in the lunch available immediately after CCSDA meetings, it was decided to delete the lunch from the meeting program in order to remove the financial deficit it was causing to the chapter.

Vice Chair/Treasurer Mark Cornelius was unable to attend the meeting, but submitted the following CCSDA Revenue and Expense Summary Report for the period of July through September 2012. The Bank account balances as of September 30, 2012 were:

Savings Account \$ 9,667.50  
Checking Account- \$ 1,033.94  
**Total Balance \$10,701.44**

### **California Special Districts Association Activities Update**

Sherry Sterrett, Pleasant Hill Recreation & Park District presented a summary of the California Special Districts Association's Annual Conference in San Diego. The conference was a great success with an array of informative workshops. She further noted that the Special Districts Leadership Foundation has been reorganized. It now consists of three members at large, three members from Special Districts and three members from SDRMA. Various fundraisers were held. The winner of the raffle prize of thirty five bottles of wine inside a wine cooler was Rodeo Sanitary District's Manager Steven Beall.

She also noted the following awards presented to Contra Costa Members at the annual Conference:

- Contra Costa Special Districts Association Chapter of the Year Award – Accepted by Stan Caldwell- The award given to Chairperson Boatmun.
- The District of Distinction Award was given to Stege Sanitary District, El Cerrito – Accepted by Al Miller.
- Recognition in Special Districts Governance Award presented to David Contreras, Director of Ironhouse Sanitary District.
- Stan Caldwell, Director of Mt. View Sanitary District was elected President of the state Special Districts Association.

### **Other Business:**

The next CCSDA meetings will be held January 28, April 15, July 15 and October 21, 2013 at 10:00 a.m. at Central Contra Costa Sanitary District Multipurpose Room, Martinez.

### **Adjournment**

There being no further business, Chairperson Boatmun adjourned the meeting at 12:07 p.m.

Respectfully submitted,

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Maria L. Sena



# Thank you!

Srenna & Kylee

IZZY

egg

Sasha

Amiko

Madeleine

Sylvie

M. Elka

Eve

Amanda