

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

**Current Cash and Investments**

<b>Cash Balance</b>		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	70,495.13	Balance as of 11/30/2022
General Fund	212,568.46	Balance as of 11/30/2022, Pending Reconciliations
Special Tax Fund	0.02	Balance as of 11/30/2022, Pending Reconciliations
Capital Fund	583,105.13	Balance as of 11/30/2022, Pending Reconciliations
<b>Total Cash Balance</b>	<b>866,368.74</b>	
<b>Investments</b>		
US T-Bills - 4/20/23	3,000,000.00	Balance as of 11/30/2022, Pending Reconciliations
Fed Home Lon Bk Fixed Securities - 9/27/23	3,500,000.00	Balance as of 11/30/2022, Pending Reconciliations
LAIF	17,719.01	Balance as of 11/30/2022, Pending Reconciliations
<b>Total Investments</b>	<b>6,517,719.01</b>	
<b>Total Current Cash and Investments</b>	<b>7,384,087.75</b>	

Reserve Balance Note:

For the end of Fiscal Year 2022-2023, the Minimum Reserve Balance for the El Cerrito Contract Reserve (equal to 6-month operating expenses) and Rolling Stock Reserves = **\$2,863,505**. For detailed projections on minimum reserve amounts, see the attached calculations from the NHA Final Analysis presented on 07/13/2022.

Target Fiscal Year Reserve Balance  
for EC Reserve (6-Month Operating Expenses) + Rolling Stock  
From NHA Final Analysis Presented on 07/13/2022

Fiscal Year Ending	El Cerrito Contract Reserve	Rolling Stock Reserve	End of Fiscal Year Reserve Balance EC Reserve + Rolling Stock
2022	\$1,921,742	\$662,094	\$2,583,835
2023	\$1,998,611	\$864,894	\$2,863,505
2024	\$2,078,556	\$1,075,806	\$3,154,362
2025	\$2,161,698	\$1,295,154	\$3,456,852
2026	\$2,248,166	\$1,523,277	\$3,771,443
2027	\$2,338,093	\$1,760,524	\$4,098,617
2028	\$2,431,616	\$1,909,832	\$4,341,448
2029	\$2,528,881	\$2,166,438	\$4,695,319
2030	\$2,630,036	\$2,433,309	\$5,063,345
2031	\$2,735,238	\$1,088,280	\$3,823,517
2032	\$2,844,647	\$1,376,927	\$4,221,574
2033	\$2,958,433	\$1,677,121	\$4,635,554
2034	\$3,076,770	\$1,989,322	\$5,066,092
2035	\$3,199,841	\$2,314,011	\$5,513,852
2036	\$3,327,835	\$920,012	\$4,247,847
2037	\$3,460,948	\$1,271,196	\$4,732,144
2038	\$3,599,386	\$1,492,208	\$5,091,594
2039	\$3,743,361	\$1,872,048	\$5,615,410
2040	\$3,893,096	\$2,267,082	\$6,160,178
2041	\$4,048,820	\$2,677,918	\$6,726,738
2042	\$4,210,773	\$3,105,187	\$7,315,960
2043	\$4,379,203	\$3,549,547	\$7,928,750
2044	\$4,554,372	\$4,011,681	\$8,566,053
2045	\$4,736,546	\$4,492,301	\$9,228,847
2046	\$4,926,008	\$2,069,978	\$6,995,986
2047	\$5,123,049	\$2,589,816	\$7,712,865
2048	\$5,327,971	\$2,916,968	\$8,244,938
2049	\$5,541,089	\$3,479,225	\$9,020,314
2050	\$5,762,733	\$4,063,972	\$9,826,705
2051	\$5,993,242	\$1,553,457	\$7,546,700
2052	\$6,232,972	\$2,185,920	\$8,418,892
2053	\$6,482,291	\$2,843,681	\$9,325,972

\*See Note Below

\* For FY2022-2023, the monthly set-aside equals +/- \$23,306/month.

Target Fiscal Year Reserve Balance for Rolling Stock (Per Vehicle)  
From NHA Final Analysis Presented on 07/13/2022

Fiscal Year Ending	Set-Asides				Outlays				Reserve				
	Type I	Type III	Command Vehicle	Total	Type I	Type III	Command Vehicle	Rolling Stock Outlays	Type I	Type III	Command Vehicle	Rolling Stock Reserve	
2021								\$0		\$440,730	\$0	\$26,363	\$467,094
2022	\$99,000	\$86,500	\$9,500	\$195,000				\$0		\$539,730	\$86,500	\$35,863	\$662,094
2023	\$102,960	\$89,960	\$9,880	\$202,800				\$0		\$642,690	\$176,460	\$45,743	\$864,894
2024	\$107,078	\$93,558	\$10,275	\$210,912				\$0		\$749,769	\$270,018	\$56,019	\$1,075,806
2025	\$111,362	\$97,301	\$10,686	\$219,348				\$0		\$861,130	\$367,319	\$66,705	\$1,295,154
2026	\$115,816	\$101,193	\$11,114	\$228,122				\$0		\$976,946	\$468,512	\$77,818	\$1,523,277
2027	\$120,449	\$105,240	\$11,558	\$237,247				\$0		\$1,097,395	\$573,752	\$89,377	\$1,760,524
2028	\$125,267	\$109,450	\$12,021	\$246,737			\$97,430	\$97,430		\$1,222,662	\$683,202	\$3,968	\$1,909,832
2029	\$130,277	\$113,828	\$12,501	\$256,607				\$0		\$1,352,939	\$797,031	\$16,469	\$2,166,438
2030	\$135,488	\$118,381	\$13,001	\$266,871				\$0		\$1,488,427	\$915,412	\$29,470	\$2,433,309
2031	\$140,908	\$123,116	\$13,521	\$277,546	\$1,622,575			\$1,622,575		\$6,760	\$1,038,528	\$42,992	\$1,088,280
2032	\$146,544	\$128,041	\$14,062	\$288,648				\$0		\$153,304	\$1,166,569	\$57,054	\$1,376,927
2033	\$152,406	\$133,163	\$14,625	\$300,194				\$0		\$305,710	\$1,299,732	\$71,679	\$1,677,121
2034	\$158,502	\$138,489	\$15,210	\$312,201				\$0		\$464,212	\$1,438,221	\$86,889	\$1,989,322
2035	\$164,842	\$144,029	\$15,818	\$324,689				\$0		\$629,054	\$1,582,250	\$102,707	\$2,314,011
2036	\$171,436	\$149,790	\$16,451	\$337,677		\$1,731,676		\$1,731,676		\$800,490	\$364	\$119,158	\$920,012
2037	\$178,293	\$155,782	\$17,109	\$351,184				\$0		\$978,784	\$156,145	\$136,267	\$1,271,196
2038	\$185,425	\$162,013	\$17,793	\$365,231			\$144,220	\$144,220		\$1,164,209	\$318,158	\$9,841	\$1,492,208
2039	\$192,842	\$168,493	\$18,505	\$379,841				\$0		\$1,357,051	\$486,652	\$28,346	\$1,872,048
2040	\$200,556	\$175,233	\$19,245	\$395,034				\$0		\$1,557,607	\$661,885	\$47,591	\$2,267,082
2041	\$208,578	\$182,242	\$20,015	\$410,836				\$0		\$1,766,185	\$844,127	\$67,606	\$2,677,918
2042	\$216,921	\$189,532	\$20,816	\$427,269				\$0		\$1,983,106	\$1,033,660	\$88,422	\$3,105,187
2043	\$225,598	\$197,113	\$21,648	\$444,360				\$0		\$2,208,704	\$1,230,773	\$110,070	\$3,549,547
2044	\$234,622	\$204,998	\$22,514	\$462,134				\$0		\$2,443,326	\$1,435,771	\$132,584	\$4,011,681
2045	\$244,007	\$213,198	\$23,415	\$480,620				\$0		\$2,687,333	\$1,648,969	\$155,999	\$4,492,301
2046	\$253,767	\$221,726	\$24,351	\$499,844	\$2,922,167			\$2,922,167		\$18,933	\$1,870,695	\$180,350	\$2,069,978
2047	\$263,918	\$230,595	\$25,325	\$519,838				\$0		\$282,851	\$2,101,289	\$205,676	\$2,589,816
2048	\$274,475	\$239,819	\$26,338	\$540,632			\$213,480	\$213,480		\$557,325	\$2,341,108	\$18,534	\$2,916,968
2049	\$285,453	\$249,411	\$27,392	\$562,257				\$0		\$842,779	\$2,590,519	\$45,926	\$3,479,225
2050	\$296,872	\$259,388	\$28,488	\$584,747				\$0		\$1,139,651	\$2,849,907	\$74,414	\$4,063,972
2051	\$308,746	\$269,763	\$29,627	\$608,137		\$3,118,651		\$3,118,651		\$1,448,397	\$1,019	\$104,041	\$1,553,457
2052	\$321,096	\$280,554	\$30,812	\$632,463				\$0		\$1,769,493	\$281,573	\$134,853	\$2,185,920
2053	\$333,940	\$291,776	\$32,045	\$657,761				\$0		\$2,103,434	\$573,349	\$166,898	\$2,843,681
	\$6,207,445	\$5,423,677	\$595,664	\$12,226,786	\$4,544,742	\$4,850,328	\$455,129	\$9,850,199					

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

	<u>Jul - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,637,166.22	4,689,181.00	-52,014.78	98.89%
Special Taxes	200,436.70	206,462.00	-6,025.30	97.08%
Other Tax Income	0.00	24,000.00	-24,000.00	0.0%
Lease Agreement	3,050.25	0.00	3,050.25	100.0%
Interest Income	33,260.17	20,000.00	13,260.17	166.3%
CERBT Reimbursement	18,088.02	80,000.00	-61,911.98	22.61%
Miscellaneous Income	163.18	0.00	163.18	100.0%
<b>Total Income</b>	<u>4,892,164.54</u>	<u>5,019,643.00</u>	<u>-127,478.46</u>	<u>97.46%</u>
<b>Expense</b>				
Rent	3,330.00			
Vehicle Maintenance	500.00			
<b>Staff</b>				
Wages	62,542.64	130,000.00	-67,457.36	48.11%
Vacation Wages	2,700.00	21,665.00	-18,965.00	12.46%
Medical/dental ins compensation	3,000.00	12,000.00	-9,000.00	25.0%
Payroll Taxes	4,980.71	12,500.00	-7,519.29	39.85%
Workers Compensation/Life Ins	1,760.33	650.00	1,110.33	270.82%
Payroll Processing	944.24	2,500.00	-1,555.76	37.77%
<b>Total Staff</b>	<u>75,927.92</u>	<u>179,315.00</u>	<u>-103,387.08</u>	<u>42.34%</u>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	23,180.51	72,500.00	-49,319.49	31.97%
Delta Dental	4,743.95	14,000.00	-9,256.05	33.89%
Vision Care	1,292.40	4,100.00	-2,807.60	31.52%
CalPERS Settlement	0.00	7,616.00	-7,616.00	0.0%
<b>Total RETIREE MEDICAL BENEFITS</b>	<u>29,216.86</u>	<u>98,216.00</u>	<u>-68,999.14</u>	<u>29.75%</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Nixle Fee	3,182.70	4,000.00	-817.30	79.57%
Long Term Financial Planner	3,162.50	5,000.00	-1,837.50	63.25%
Emergency Prep Coordinator	35,066.64	105,200.00	-70,133.36	33.33%
Accounting	9,000.00	36,000.00	-27,000.00	25.0%
Actuarial Valuation	0.00	5,600.00	-5,600.00	0.0%
Audit	0.00	16,000.00	-16,000.00	0.0%
Bank Fee	0.00	25.00	-25.00	0.0%
Contra Costa County Expenses	23,735.48	38,000.00	-14,264.52	62.46%
El Cerrito Contract Fee	1,601,451.29	3,843,483.00	-2,242,031.71	41.67%
El Cerrito Reconciliation(s)	51,318.79	123,165.00	-71,846.21	41.67%
IT Services and Equipment	1,250.00	15,000.00	-13,750.00	8.33%
Fire Abatement Contract	0.00	5,000.00	-5,000.00	0.0%
Fire Engineer Plan Review	640.00	3,000.00	-2,360.00	21.33%
Grant Writer/Coordinator	0.00	50,000.00	-50,000.00	0.0%
Risk Management Insurance	0.00	19,000.00	-19,000.00	0.0%
LAFCO Fees	0.00	5,000.00	-5,000.00	0.0%

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

	Jul - Nov 22	Budget	\$ Over Budget	% of Budget
Legal Fees	9,815.04	20,000.00	-10,184.96	49.08%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	1,300.00	4,500.00	-3,200.00	28.89%
Wildland Vegetation Mgmt	2,500.00	7,600.00	-5,100.00	32.9%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>1,742,422.44</b>	<b>4,315,573.00</b>	<b>-2,573,150.56</b>	<b>40.38%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	4,045.23	30,000.00	-25,954.77	13.48%
EP Coord Expense Account	0.00	1,000.00	-1,000.00	0.0%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	4,000.00	-4,000.00	0.0%
Open Houses	718.88	1,800.00	-1,081.12	39.94%
Community Shredder	4,137.33	5,000.00	-862.67	82.75%
Firesafe Planting Grants	0.00	25,000.00	-25,000.00	0.0%
Community Sandbags	713.38	1,900.00	-1,186.62	37.55%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
Community Center Contribution	0.00	500.00	-500.00	0.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>9,614.82</b>	<b>72,200.00</b>	<b>-62,585.18</b>	<b>13.32%</b>
<b>DISTRICT ACTIVITIES</b>				
Professional Development	595.00	10,000.00	-9,405.00	5.95%
<b>Office</b>				
Office Equipment	899.23			
Office Expense	1,586.63	5,000.00	-3,413.37	31.73%
Office Supplies	0.00	2,000.00	-2,000.00	0.0%
Telephone	6,607.02	8,000.00	-1,392.98	82.59%
Office- Other	0.00	500.00	-500.00	0.0%
<b>Total Office</b>	<b>9,092.88</b>	<b>15,500.00</b>	<b>-6,407.12</b>	<b>58.66%</b>
Election	0.00	7,500.00	-7,500.00	0.0%
Firefighter's Apparel & PPE	1,264.02	2,000.00	-735.98	63.2%
Firefighters' Expenses	28,581.68	30,000.00	-1,418.32	95.27%
Staff Appreciation	0.00	3,000.00	-3,000.00	0.0%
Memberships	695.00	9,000.00	-8,305.00	7.72%
<b>Building Maintenance</b>				
Gardening service	0.00	4,000.00	-4,000.00	0.0%
Building alarm	0.00	1,500.00	-1,500.00	0.0%
Medical Waste Disposal	0.00	7,500.00	-7,500.00	0.0%
Janitorial Service	1,256.24	2,000.00	-743.76	62.81%
Miscellaneous Maint.	9,199.70	5,000.00	4,199.70	183.99%
<b>Total Building Maintenance</b>	<b>10,455.94</b>	<b>20,000.00</b>	<b>-9,544.06</b>	<b>52.28%</b>
<b>Building Utilities/Service</b>				
Refuse Collection	623.20			
Gas and Electric	5,793.47	13,000.00	-7,206.53	44.57%
Water/Sewer	1,472.32	4,000.00	-2,527.68	36.81%
<b>Total Building Utilities/Service</b>	<b>7,888.99</b>	<b>17,000.00</b>	<b>-9,111.01</b>	<b>46.41%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>58,573.51</b>	<b>114,000.00</b>	<b>-55,426.49</b>	<b>51.38%</b>

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

	<u>Jul - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Contingency				
General	0.00	25,000.00	-25,000.00	0.0%
<b>Total Contingency</b>	<u>0.00</u>	<u>25,000.00</u>	<u>-25,000.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>1,919,585.55</u>	<u>4,804,304.00</u>	<u>-2,884,718.45</u>	<u>39.96%</u>
<b>Net Ordinary Income</b>	2,972,578.99	215,339.00	2,757,239.99	1,380.42%
<b>Other Income/Expense</b>				
Other Income				
Discount on US TBills	61,625.00			
Discount on Fixed Security	143,060.07			
<b>Total Other Income</b>	<u>204,685.07</u>			
<b>Net Other Income</b>	<u>204,685.07</u>			
<b>Net Income</b>	<u><u>3,177,264.06</u></u>	<u><u>215,339.00</u></u>	<u><u>2,961,925.06</u></u>	<u><u>1,475.47%</u></u>

12/07/22

## Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July through November 2022

	Jul - Nov 22	Jul - Nov 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,637,166.22	4,429,660.08	207,506.14	4.7%
Special Taxes	200,436.70	204,417.70	-3,981.00	-2.0%
Lease Agreement	3,050.25	15,251.25	-12,201.00	-80.0%
Interest Income	33,260.17	4,530.66	28,729.51	634.1%
CERBT Reimbursement	18,088.02	0.00	18,088.02	100.0%
Miscellaneous Income	163.18	0.00	163.18	100.0%
<b>Total Income</b>	4,892,164.54	4,653,859.69	238,304.85	5.1%
<b>Expense</b>				
Rent	3,330.00	0.00	3,330.00	100.0%
Vehicle Maintenance	500.00	0.00	500.00	100.0%
<b>Staff</b>				
Wages	62,542.64	60,535.00	2,007.64	3.3%
Vacation Wages	2,700.00	0.00	2,700.00	100.0%
Medical/dental ins compensation	3,000.00	1,000.00	2,000.00	200.0%
Payroll Taxes	4,980.71	4,707.42	273.29	5.8%
Workers Compensation/Life Ins	1,760.33	211.40	1,548.93	732.7%
Payroll Processing	944.24	736.33	207.91	28.2%
<b>Total Staff</b>	75,927.92	67,190.15	8,737.77	13.0%
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	23,180.51	0.00	23,180.51	100.0%
Delta Dental	4,743.95	0.00	4,743.95	100.0%
Vision Care	1,292.40	0.00	1,292.40	100.0%
CalPERS Settlement	0.00	5,712.48	-5,712.48	-100.0%
<b>Total RETIREE MEDICAL BENEFITS</b>	29,216.86	5,712.48	23,504.38	411.5%
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Nixle Fee	3,182.70	3,182.70	0.00	0.0%
Long Term Financial Planner	3,162.50	14,981.25	-11,818.75	-78.9%
Emergency Prep Coordinator	35,066.64	41,666.65	-6,600.01	-15.8%
Accounting	9,000.00	15,000.00	-6,000.00	-40.0%
Bank Fee	0.00	25.00	-25.00	-100.0%
Contra Costa County Expenses	23,735.48	19,850.53	3,884.95	19.6%
El Cerrito Contract Fee	1,601,451.29	1,469,112.72	132,338.57	9.0%
El Cerrito Reconciliation(s)	51,318.79	79,604.01	-28,285.22	-35.5%
IT Services and Equipment	1,250.00	22.78	1,227.22	5,387.3%
Fire Engineer Plan Review	640.00	0.00	640.00	100.0%
Legal Fees	9,815.04	4,997.00	4,818.04	96.4%
Website Development/Maintenance	1,300.00	1,300.00	0.00	0.0%
Wildland Vegetation Mgmt	2,500.00	0.00	2,500.00	100.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	1,742,422.44	1,649,742.64	92,679.80	5.6%
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	4,045.23	10,293.54	-6,248.31	-60.7%
Open Houses	718.88	0.00	718.88	100.0%
Community Shredder	4,137.33	2,367.50	1,769.83	74.8%
Community Sandbags	713.38	669.48	43.90	6.6%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	9,614.82	13,330.52	-3,715.70	-27.9%
<b>DISTRICT ACTIVITIES</b>				
Equipment	0.00	1,696.98	-1,696.98	-100.0%
Professional Development	595.00	3,323.58	-2,728.58	-82.1%
<b>Office</b>				
Office Equipment	899.23	0.00	899.23	100.0%
Office Expense	1,586.63	1,270.46	316.17	24.9%
Office Supplies	0.00	694.33	-694.33	-100.0%
Telephone	6,607.02	2,848.94	3,758.08	131.9%
<b>Total Office</b>	9,092.88	4,813.73	4,279.15	88.9%

**Kensington Fire Protection District  
Profit & Loss Prev Year Comparison**

12/07/22

Accrual Basis

July through November 2022

	Jul - Nov 22	Jul - Nov 21	\$ Change	% Change
<b>Firefighter's Apparel &amp; PPE</b>	1,264.02	0.00	1,264.02	100.0%
<b>Firefighters' Expenses</b>	28,581.68	0.00	28,581.68	100.0%
<b>Staff Appreciation</b>	0.00	93.49	-93.49	-100.0%
<b>Memberships</b>	695.00	7,615.00	-6,920.00	-90.9%
<b>Building Maintenance</b>				
Gardening service	0.00	2,100.00	-2,100.00	-100.0%
Medical Waste Disposal	0.00	1,216.15	-1,216.15	-100.0%
Janitorial Service	1,256.24	838.34	417.90	49.9%
Miscellaneous Maint.	9,199.70	5,177.72	4,021.98	77.7%
<b>Total Building Maintenance</b>	10,455.94	9,332.21	1,123.73	12.0%
<b>Building Utilities/Service</b>				
Refuse Collection	623.20	0.00	623.20	100.0%
Gas and Electric	5,793.47	5,097.40	696.07	13.7%
Water/Sewer	1,472.32	2,614.30	-1,141.98	-43.7%
<b>Total Building Utilities/Service</b>	7,888.99	7,711.70	177.29	2.3%
<b>Total DISTRICT ACTIVITIES</b>	58,573.51	34,586.69	23,986.82	69.4%
<b>Total Expense</b>	1,919,585.55	1,770,562.48	149,023.07	8.4%
<b>Net Ordinary Income</b>	2,972,578.99	2,883,297.21	89,281.78	3.1%
<b>Other Income/Expense</b>				
Other Income				
Discount on US TBills	61,625.00	0.00	61,625.00	100.0%
Discount on Fixed Security	143,060.07	0.00	143,060.07	100.0%
<b>Total Other Income</b>	204,685.07	0.00	204,685.07	100.0%
<b>Net Other Income</b>	204,685.07	0.00	204,685.07	100.0%
<b>Net Income</b>	<b>3,177,264.06</b>	<b>2,883,297.21</b>	<b>293,966.85</b>	<b>10.2%</b>



# Kensington Fire Protection District Trial Balance

12/07/22

Accrual Basis

As of November 30, 2022

	Nov 30, 22	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	194,829.85	
General Fund	212,568.46	
Special Tax Fund	0.02	
Capital Fund	583,105.13	
Accounts Receivable	4,805.80	
Advance on Taxes	4,697,224.77	
Advance on Supplemental Taxes	95,090.40	
Deposits on Fixed Assets	20,000.00	
Prepaid Services - EC	0.07	
Prepaid Exp.	1,159.00	
Prepaid CERBT - Retiree Trust	461,679.48	
Investments:US TBills - 4/20/23	3,000,000.00	
Investments:Fed Home Loan Bk - 9/27/23	3,500,000.00	
Investments:Fire Protect. Contract Reserves	17,719.01	
Land	5,800.00	
Equipment	2,073,780.43	
Accumulated Depreciation-Equip		1,011,602.78
Building and Improvements	2,391,581.26	
Accumulated Depreciation - Bldg		1,208,874.20
Current Capital Outlay:PSB Renovation Hard Cost	214,343.75	
Current Capital Outlay:Temporary Facilities Project	658,128.44	
Current Capital Outlay:PSB Renovation Soft Costs	612,318.18	
Current Capital Outlay:P/S Building Repair/Replace	22,803.83	
Current Capital Outlay:Fire Engine Type I	104.40	
Current Capital Outlay:Firefighters Qtrs/Equip	210.00	
Due to Revolving Acct - Gen Fnd		4,173.31
Due to Other - Issued by CCC		31,019.31
Accounts Payable		1,605.34
Deferred Inflow of Resources		9,731.00
EI Cerrito Reconciliation Liab.		419,249.04
CalPERS Settlement Payable		28,562.56
Postretirement Health Ben Liab	20,094.86	
Fund Equity - General		3,889,496.00
Fund Equity - Capital Projects		3,213,698.00
Fund Equity - Special Revenue		109,075.00
Fund Equity - Gen Fixed Asset		2,212,997.01
Fund Equity		3,470,199.53
Property Taxes		4,637,166.22
Special Taxes		200,436.70
Lease Agreement		3,050.25
Interest Income		33,260.17
CERBT Reimbursement		18,088.02
Miscellaneous Income		163.18
Rent	3,330.00	
Vehicle Maintenance	500.00	
Staff:Wages	62,542.64	
Staff:Vacation Wages	2,700.00	
Staff:Medical/dental ins compensation	3,000.00	
Staff:Payroll Taxes	4,980.71	
Staff:Workers Compensation/Life Ins	1,760.33	
Staff:Payroll Processing	944.24	
RETIREE MEDICAL BENEFITS:PERS Medical	23,180.51	
RETIREE MEDICAL BENEFITS:Delta Dental	4,743.95	
RETIREE MEDICAL BENEFITS:Vision Care	1,292.40	
OUTSIDE PROFESSIONAL SERVICES:Nixle Fee	3,182.70	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	3,162.50	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	35,066.64	
OUTSIDE PROFESSIONAL SERVICES:Accounting	9,000.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	23,735.48	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	1,601,451.29	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	51,318.79	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	1,250.00	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	640.00	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	9,815.04	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	1,300.00	

**Kensington Fire Protection District  
Trial Balance**

12/07/22

Accrual Basis

As of November 30, 2022

	Nov 30, 22	
	Debit	Credit
OUTSIDE PROFESSIONAL SERVICES:Wildland Vegetation Mgmt	2,500.00	
COMMUNITY SERVICE ACTIVITIES:Public Education	4,045.23	
COMMUNITY SERVICE ACTIVITIES:Open Houses	718.88	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	4,137.33	
COMMUNITY SERVICE ACTIVITIES:Community Sandbags	713.38	
DISTRICT ACTIVITIES:Professional Development	595.00	
DISTRICT ACTIVITIES:Office:Office Equipment	899.23	
DISTRICT ACTIVITIES:Office:Office Expense	1,586.63	
DISTRICT ACTIVITIES:Office:Telephone	6,607.02	
DISTRICT ACTIVITIES:Firefighter's Apparel & PPE	1,264.02	
DISTRICT ACTIVITIES:Firefighters' Expenses	28,581.68	
DISTRICT ACTIVITIES:Memberships	695.00	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	1,256.24	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	9,199.70	
DISTRICT ACTIVITIES:Building Utilities/Service:Refuse Collection	623.20	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	5,793.47	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	1,472.32	
Discount on US TBills		61,625.00
Discount on Fixed Security		143,060.07
<b>TOTAL</b>	<b>20,707,132.69</b>	<b>20,707,132.69</b>