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

Date of Meeting:

January 11, 2012

Time of Meeting:

7:30 p.m.

Place of Meeting:

Kensington Community Center

59 Arlington Avenue, Kensington, CA 94707

<u>Please Note:</u> 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.

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).

7:30 p.m.

CALL TO ORDER

Directors:

Helmut Blaschczyk, Joe de Ville, Nina Harmon, Janice Kosel, and Leslie Michael

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 14, 2011 (APPROVE)
- CC 4. APPROVAL OF MONTHLY INCIDENT ACTIVITY REPORT. December 2011 (APPROVE)
- CC 5. APPROVAL OF MONTHLY A/P VOUCHER TRANSMITTAL #7 (APPROVE)
- CC 6. APPROVAL OF MONTHLY FINANCIAL REPORT. November/December 2011 (APPROVE)
 - 7. PRESIDENT'S REPORT
 - a. Committee Assignments

8. FIRE CHIEF'S REPORT

- a. Review of operations.
- b. Regional issues and developments.

January 11, 2012 Board of Directors Agenda Page 2 of 2

NEW BUSINESS

- 9. Review and Acceptance of FY10-11 Financial Statements (ACTION)
- 10. Resolution 12-01 Adopting the Contra Costa County Hazard Mitigation Plan including all of Volume I, and Chapter 24 and Appendices A of Volume II (ACTION)

11. BOARD REPORTS

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

- a. Finance Committee (Kosel/Blaschczyk): Next meeting January 26, 2012
- b. Public Safety Building (de Ville):
- c. Education (Kosel):
- d. Contra Costa County/California Special Districts Assoc. (Harmon): January 23, 2012 District of Distinction presentation
- e. Diablo Fire Safe Council/Interface (Staff):

ADJOURNMENT. The next regular meeting of the Board of Directors of the Kensington Fire Protection District will be held on Wednesday, <u>February 8, 2012</u>, 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 2/8/12 is Wednesday, 1/25/12 by 1:00 p.m. The deadline for agenda-related materials to be included in the Board packet is Wednesday, 2/1/12 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, 2011 MEETING OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT

PRESENT:

Directors:

Helmut Blaschczyk, Joe de Ville, Nina Harmon, Janice Kosel

Staff:

Chief Lance Maples, Manager Brenda Navellier

Absent:

Director Leslie Michael

CALL TO ORDER:

President Kosel called the meeting to order at 7:30 p.m. and noted the Directors and staff in attendance. Director Michael was excused from the meeting.

APPROVAL OF CONSENT ITEMS:

President Kosel called for approval of the consent calendar (items 3, 4, 5, 6 & 7) consisting of approval of the minutes of the November 9, 2011 meeting, approval of the October 2011 incident activity report, approval of the November 2011 incident activity report, approval of the monthly transmittal #6, and approval of the October/ November 2011 monthly financial report. Director Blaschczyk made a motion to accept the consent calendar items as presented. The motion was seconded and passed unanimously.

President Kosel moved the agenda to item #9 Chief's Report to accommodate Maples' schedule.

FIRE CHIEF'S REPORT:

Chief Maples recognized former Director Dommer in the audience. Maples reviewed the Chief's Report in the Board packet including two "close calls" consisting of a fire in dryer ductwork and a chimney fire from a beehive.

The Pasta Feed/Toy Drive on December 3rd was successful with about 75 plates being served, 6 barrels of toys received and \$550 in donations. Participants came for dinner and stayed to tour the firehouse and participate in the raffle. The Toy Drive coordinator was extremely pleased and plans on duplicating the event in Richmond.

Maples left the meeting to speak at the Rodeo/Hercules Fire District town hall meeting regarding station closures in that community and declined resources effect on neighboring agencies.

President Kosel thanked Maples for all of his work on the Pasta Feed. Director Harmon thanked Maples for the Captain McCullagh's crew's participation in the procession of light earlier in the evening.

ORAL COMMUNICATIONS:

Former Director Don Dommer greeted the Board and stated he was glad to see everyone and attend the meeting.

PRESIDENT'S REPORT:

President Kosel reported that KFPD has been renamed a District of Distinction by the Special Districts Leadership Foundation. KFPD is only one of 15 districts in the state to be named a District of Distinction.

NEW BUSINESS:

<u>V. Can</u> <u>II:</u> President Kosel explained that Chevron appealed their property taxes for three years and prevailed on their appeal. The appeal rebates nearly \$14 million to Chevron and they are also appealing an additional three years. Chevron's tax rate area is entirely within the City of Richmond but when the County rebated the amount to Chevron they spread the cost among all the Contra Costa agencies which is the basis for the lawsuit. KFPD is considering whether to join the lawsuit for its portion of nearly \$25,000. Estimated costs to join the lawsuit were included in the

KFPD Minutes of December 14, 2011 Page 2 of 2

packet but KFPD will benefit if the lawsuit prevails whether they join or not. The Board discussed the matter of equity but felt confident that if the lawsuit is successful, the judge will order all parties share in the cost as well as the benefit. The Board discussed further and agreed by consensus to watch and wait, and have legal counsel track the issue so that the statute of limitations does not exclude the District.

Election of Board Officers for Calendar Year 2012:

President Kosel opened up nominations for President of the Board for 2012. Director de Ville nominated Director Kosel. No other nominations were received and nominations were then closed. The motion was seconded and passed unanimously:

President Kosel opened nominations for Vice President and nominated Director de Ville. No other nominations were received and nominations were then closed. The motion was seconded and passed unanimously.

President Kosel opened nominations for Secretary and nominated Director Michael. No other nominations were received and nominations were closed. The motion was seconded and passed unanimously.

BOARD REPORTS:

Finance Committee: The Committee will meet in January for mid-year budget review.

<u>Public Safety Building:</u> de Ville and Navellier reported on the final walkthrough and punchlist. Navellier reported that the project has passed its "final" inspection of Friday, the 9th. The project is still within budget. Landscape planting will start next Monday.

CSDA: Harmon suggested that our District of Distinction presentation be made at the local chapter meeting. CSDA is arranging the presentation for January 23rd.

ADJOURNMENT: The meeting was adjourned at 8:03 p.m.

MINUTES PREPARED BY: Brenda J. Navellier

These minutes were approved at the regular Board meeting of the Kensington Fire Protection District on January 11, 2012.

Attest:
Leslie Michael, Board Secretary



El Cerrito Fire Department Memorandum

January 3, 2012

TO:

Kensington Fire Protection Board Members

FROM:

John Dougery, Battalion Chief

SUBJECT:

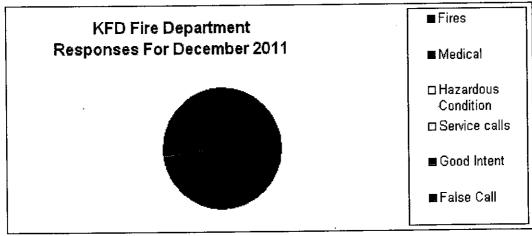
Incident Activity Reports for the Month of December

29 incidents occurred during the month December in the community of Kensington. Please see the attached "Incident Log" for dates, times, and nature of all responses for the month of December (Kensington's responses will be underlined to assist in identifying them).

No incidents occurred during the month of December in the Community of Kensington resulting in fire loss.

The chart 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 each type.

		<u>Incident</u>	
Call Type		Count	<u>Percentage</u>
Fires	(Structure, Trash, Vehicle, Vegetation Fire)	0	0.00
Medical	(EMS, Vehicle Accidents, Extrication, Rescue)	21	72.41
Hazardous Condition	(Chemical Spills, Leaks, Down power Lines)	0	0.00
Service calls	(Distress, Water/ Smoke/Odor Problems)	0	0.00
Good Intent	(Cancelled En Route, Wrong Location)	5	17.24
False Call	(Wrong Company/Unit Dispatched)	3	10.34
TOTALS		29	100.00



10890 SAN PABLO AVENUE EL CERRITO, CALIFORNIA 94530 (510) 215-4300 www.el-cerrito.org

Incident Log

Date Range From: 12/1/2011 To 12/31/2011

Incident Number	Date/Time	Address	Incident Type	Completed	Reviewed
1102583 - 000	2/01/2011 04:37:4	617 RICHMOND St	444 - Power line down	Yes	Yes
1102584 - 000	2/01/2011 09:56:1.	6543 PORTOLA Dr	444 - Power line down	Yes	Yes
1102585 - 000	2/01/2011 13:28:3	741 ASHBURY Ave	444 - Power line down	Yes	Yes
1102586 - 000	2/01/2011 15:07:5	130 NORWOOD Ct	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102587 - 000	2/01/2011 16:28:0	2000 EL CERRITO Piz	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102588 - 000	2/01/2011 19:33:0	9 SUNSET Dr	746 - Carbon monoxide detector activation, no CO	Yes	Yes
1102589 - 000	2/02/2011 07:11:5	352 S 16TH St	611 - Dispatched & cancelled en route	Yes	Yes
1102590 - 000	2/02/2011 09:43:4	1345 SCOTT St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102591 - 000	2/02/2011 10:42:0	On SAN PABLO Ave at FAIRMOUNT	323 - Motor vehicle/pedestrian accident (MV Ped)	Yes	Yes
1102592 - 000	2/02/2011 10:59:4	130 NORWOOD Ct	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102593 - 000	2/02/2011 11:50:5	10203 SAN PABLO Ave	743 - Smoke detector activation, no fire - unintentional	Yes	Yes
1102594 - 000	2/02/2011 12:14:5	11450 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102595 - 000	2/02/2011 14:14:0	130 NORWOOD Ct	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102596 - 000		543 ALBEMARLE St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102597 - 000	2/02/2011 19:26:4	429 37TH St	611 - Dispatched & cancelled en route	Yes	Yes
1102598 - 000	2/02/2011 20:49:5	6510 GLADYS Ave	571 - Cover assignment, standby, moveup	Yes	Yes
1102599 - 000	2/03/2011 01:36:1	On RICHMOND St at POTRERO	322 - Vehicle accident with injuries	Yes	Yes
1102600 - 000	2/03/2011 09:08:1	619 S 20TH St	611 - Dispatched & cancelled en route	Yes	Yes
1102601 - 000		SAN PABLO Ave	622 - No incident found on arrival at dispatch address	Yes	Yes
1102602 - 000		743 ALBEMARLE St	700 - False alarm or false call, other	Yes	Yes
1102603 - 000	1 13:37:3	In rear of 102 COLUSA Ave	154 - Dumpster or other outside trash receptacle fire	Yes	Yes
1102604 - 000	2/03/2011 15:33:3:	10070 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102605 - 000	2/03/2011 22:57:3	7102 DONAL Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102606 - 000	2/03/2011 23:08:1.	210 YALE Ave	746 - Carbon monoxide detector activation, no CO	Yes	Yes
1102607 - 000	2/04/2011 00:50:0		321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102608 - 000	2/04/2011 01:13:24	On SAN PABLO Ave at San Diego St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102609 - 000	2/04/2011 11:55:4	619 5TH St	1	Yes	Yes
1102610 - 000	2/04/2011 11:57:0	970 CONTRA COSTA Dr	•	Yes	Yes
1102611 - 000	2/04/2011 15:57:1	11344 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102612 - 000		10900 SAN PABLO Ave		Yes	Yes
1102613 - 000	_	6510 GLADYS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1	21:38:4	GLAD		Yes	Yes
1102615 - 000	2/05/2011 02:26:2	On E 80 at SAN PABLO DAM	322 - Vehicle accident with injuries	Yes	Yes

INC025 (3.00)

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Page 2 of 8	

Incident Number	Date/Time Address	Incident Type	Completed	Reviewed
1102616 - 000	2/05/2011 06:45:5' 5646 CARLOS Ave	554 - Assist invalid	Yes	Yes
1102617 - 000	2/05/2011 07:16:1: 2566 MOYERS Dr	611 - Dispatched & cancelled en route	Yes	Yes
1102618 - 000	1 08:33:5	611 - Dispatched & cancelled en route	Yes	Yes
1102619 - 000	14:22:2:	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102620 - 000	2/05/2011 15:28:5. 6814 DEL MONTE Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1102621 - 000	2/05/2011 15:39:1' 10750 SAN PABLO Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1102622 - 000	17:45:3	323 - Motor vehicle/pedestrian accident (MV Ped)	Yes	Yes
1102623 - 000	18:36:3	118 - Trash or rubbish fire, contained	Yes	Yes
1102624 - 000	1 21:16:0	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102625 - 000	08:41:1	111 - Building fire	Yes	Yes
1102626 - 000	09:02:0 6699 FAIRMOUN	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102627 - 000	15:54:5	611 - Dispatched & cancelled en route	Yes	Yes
1102628 - 000	2/07/2011 15:48:4 821 33RD St	311 - Medical assist, assist EMS crew	Yes	Yes
1102629 - 000	2/07/2011 16:24:4: 35 ARDMORE Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102630 - 000	2/07/2011 16:23:5: 3100 ROOSEVELT Ave	611 - Dispatched & cancelled en route	Yes	Yes
1102631 - 000	2/07/2011 18:28:0' 3300 REGATTA Blvd	611 - Dispatched & cancelled en route	Yes	Yes
1102632 - 000	2/07/2011 21:30:5 56 KINGSTON Dr	381 - Rescue or EMS standby	Yes	Yes
1102633 - 000	i	611 - Dispatched & cancelled en route	Yes	Yes
1102634 - 000	2/08/2011 06:50:0 1415 VISTA Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102635 - 000	2/08/2011 08:55:4: 90 HIGHLAND Blvd	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102636 - 000	2/08/2011 09:22:2 400 HARBOUR Way	611 - Dispatched & cancelled en route	Yes	Yes
1102637 - 000	2/08/2011 09:42:3 On ISABEL St at CENTRAL	311 - Medical assist, assist EMS crew	Yes	Yes
1102638 - 000	2/08/2011 11:40:4 8231 TERRACE Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102639 - 000	2/08/2011 13:09:1. 8143 TERRACE Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102640 - 000	2/08/2011 13:50:5 5026 CREELY Ave	445 - Arcing, shorted electrical equipment	Yes	Yes
1102641 - 000	2/08/2011 15:03:4: On 80 at CUTTING	324 - Motor vehicle accident with no injuries	Yes	Yes
1102642 - 000	2/08/2011 16:33:5 841 CHEVRON Way	111 - Building fire	Yes	Yes
1102643 - 000	2/08/2011 18:00:3 10944 SAN PABLO Ave	550 - Public service assistance, other	Yes	Yes
1102645 - 000	2/09/2011 12:03:0 1751 EASTSHORE Blvd	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102646 - 000	2/09/2011 12:18:0 600 BANKS Dr	611 - Dispatched & cancelled en route	Yes	Yes
1102647 - 000	2/09/2011 15:07:2: 4756 HARTNETT Ave	611 - Dispatched & cancelled en route	Yes	Yes
1102648 - 000	2/09/2011 15:13:5 156 HIGHLAND Blvd	651 - Smoke scare, odor of smoke	Yes	Yes
1102649 - 000	2/09/2011 15:34:3. 59 ARLINGTON Ave	520 - Water problem, other	Yes	Yes
1102650 - 000	2/09/2011 16:16:5 1034 LIBERTY St	445 - Arcing, shorted electrical equipment	Yes	Yes
1102651 - 000	2/09/2011 17:08:5 1000 EL CERRITO PIZ	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102652 - 000	2/09/2011 20:57:0 6510 GLADYS Ave	554 - Assist invalid	Yes	Yes
1102653 - 000	2/09/2011 22:12:3 1344 RIFLE RANGE Rd	100 - Fire, other	Yes	Yes
1100664 000	2/09/2011 22:18:0' 69 ARI INGTON AVE	321. FMS call excluding vehicle accident with injury	Yes	Yes

Incident Number	Date/Time Address	Incident Type	Completed	Reviewed
1102655 - 000	2/09/2011 22:50:1: 843 SHEVLIN Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102656 - 000	23:27:3.	311 - Medical assist, assist EMS crew	Yes	Yes
1102657 - 000	05:23:2	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102658 - 000	2/10/2011 11:56:5' 11135 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102659 - 000	2/10/2011 20:33:2 45 KENSINGTON Ct	651 - Smoke scare, odor of smoke	Yes	Yes
1102660 - 000	1 22:34:5	611 - Dispatched & cancelled en route	Yes	Yes
1102661 - 000		611 - Dispatched & cancelled en route	Yes	Yes
1102662 - 000	02:31:3	611 - Dispatched & cancelled en route	Yes	Yes
1102663 - 000		321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102664 - 000	09:29:4	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102665 - 000	2/11/2011 11:24:2 On CUTTING Blvd at SAN PABLO	600 - Good intent call, other	Yes	Yes
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1102666 - 000	12:09:2:	311 - Medical assist, assist EMS crew	Yes	Yes
1102667 - 000	2/11/2011 14:39:0 801 COVENTRY Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102668 - 000	2/11/2011 16:16:4 10753 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102669 - 000	2/11/2011 17:25:4' 232 YALE Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102670 - 000	2/11/2011 18:51:0 1916 JUNCTION Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1102671 - 000	2/11/2011 19:30:2 408 BERKELEY PARK BLVD Blvd	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102672 - 000	08:05:4 2109 PINEHURS	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102673 - 000	2/12/2011 13:08:0 In front of 7524 FAIRMOUNT Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102674 - 000	2/12/2011 13:38:3 5347 BAYVIEW Ave	553 - Public service	Yes	Yes
1102675 - 000	2/12/2011 14:55:0 205 RAMONA Ave	500 - Service Call, other	Yes	Yes
1102676 - 000	2/12/2011 16:37:0. 6510 GLADYS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102677 - 000	2/12/2011 18:05:1 6699 FAIRMOUNT Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102678 - 000	2/12/2011 18:48:4. On LINCOLN Ave at SAN PABLO	•	Yes	Yes
1102679 - 000	2/12/2011 19:06:0 10690 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102680 - 000	2/12/2011 20:35:5. 432 TEWKSBURY Ave	611 - Dispatched & cancelled en route	Yes	Yes
1102681 - 000	2/12/2011 23:38:4: 817 RICHMOND St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102682 - 000	2/13/2011 07:05:0 6400 CUTTING Blvd		Yes	Yes
1102683 - 000	2/13/2011 11:39:2. 7018 CUTTING Blvd	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102684 - 000	2/13/2011 15:03:4 1120 YUBA St	611 - Dispatched & cancelled en route	Yes	Yes
1102685 - 000	2/13/2011 15:04:0 6510 GLADYS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102686 - 000	2/13/2011 18:23:5 537 ALBEMARLE St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102687 - 000	2/13/2011 19:06:2 540 ASHBURY Ave	700 - False alarm or false call, other	Yes	Yes
1102688 - 000	2/13/2011 21:57:2 On I-80 at Potrero Ave	322 - Vehicle accident with injuries	Yes	Yes
1102689 - 000	2/14/2011 00:24:1: 925 KING Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102690 - 000	2/14/2011 07:40:3 1221 S 54TH St	111 - Building fire	Yes	Yes
1102691 - 000	2/14/2011 08:50:2 3234 OHIO Ave	•	Yes	Yes
1102692 - 000	2/14/2011 09:47:5. CURRY Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
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1102693 - 000	11:00:2	611 - Dispatched & cancelled en route	Yes	Yes
1102694 - 000	2/14/2011 12:29:3 37 HIGHLAND Blvd	744 - Detector activation, no fire - unintentional	Yes	Yes
1102695 - 000	2/14/2011 13:49:3 2400 NEVIN Ave	521 - Water evacuation	Yes	Yes
1102696 - 000	2/14/2011 15:18:2 205 RAMONA Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102697 - 000	2/14/2011 17:59:1 1401 S 46TH St	611 - Dispatched & cancelled en route	Yes	Yes
1102698 - 000	2/14/2011 18:13:4. 4801 CENTRAL Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102699 - 000	2/14/2011 18:36:0 7409 PARK VISTA Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102700 - 000	2/14/2011 21:02:2 5 HIGHGATE Ct	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102701 - 000	2/14/2011 21:20:0 SAN PABLO Ave	611 - Dispatched & cancelled en route	Yes	Yes
1102702 - 000	2/15/2011 10:31:4' 1 GARDEN Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102703 - 000	2/15/2011 12:12:0 2900 PULLMAN Ave	611 - Dispatched & cancelled en route	Yes	Yes
1102704 - 000	2/15/2011 12:41:14 5816 ALAMEDA Ave	511 - Lock-out	Yes	Yes
1102705 - 000	2/15/2011 13:15:3' 1335 EVERETT St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102706 - 000	2/15/2011 14:11:4: 10203 SAN PABLO Ave	611 - Dispatched & cancelled en route	Yes	Yes
1102707 - 000	2/15/2011 19:00:0 1543 LIBERTY St	550 - Public service assistance, other	Yes	Yes
1102708 - 000	2/15/2011 21:33:0. 812 CONTRA COSTA Dr	611 - Dispatched & cancelled en route	Yes	Yes
1102709 - 000	1 00:58:0	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102710 - 000	07:12:2: 5	611 - Dispatched & cancelled en route	Yes	Yes
1102711 - 000	08:21:1	611 - Dispatched & cancelled en route	Yes	Yes
1102712 - 000	1 08:47:5		Yes	Yes
1102713 - 000	09:46:2		Yes	Yes
1102714 - 000	11:26:0 2700 TULARE A	381 - Rescue or EMS standby	Yes	Yes
1102715 - 000	11:39.5		Yes	Yes
1102716 - 000	15:28:0	381 - Rescue or EMS standby	Yes	Yes
1102717 - 000	18:00:4 559 44TH St	611 - Dispatched & cancelled en route	Yes	Yes
1102718 - 000	1 20:43:1 11	611 - Dispatched & cancelled en route	Yes	Yes
1102719 - 000	2/16/2011 22:08:3 5 HIGHGATE Ct	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102720 - 000	01:47:3	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102721 - 000	06:44:3	311 - Medical assist, assist EMS crew	Yes	Yes
1102722 - 000	07:12:4	311 - Medical assist, assist EMS crew	Yes	Yes
1102723 - 000	10:04:2	611 - Dispatched & cancelled en route	Yes	Yes
1102724 - 000	11:17:1	745 - Alarm system sounded, no fire - unintentional	Yes	Yes
1102725 - 000	1 11:20:3 11100 SAN PABL	311 - Medical assist, assist EMS crew	Yes	Yes
1102726 - 000	19:10:3	٠.,	Yes	Yes
1102727 - 000	18:21:0	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102728 - 000		611 - Dispatched & cancelled en route	Yes	Yes
1102729 - 000	05:56:1	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102730 - 000	2/18/2011 00:37:0, 2417 FDWARDS AVE	551 - A print involid		

Page 4 of 8

Incident Number	Date/Time Address	Incident Type	Completed	Reviewed
1102731 - 000	2/18/2011 11:12:3 11965 SAN PABLO Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1102732 - 000	2/18/2011 13:52:3: 7900 CUTTING Blvd	743 - Smoke detector activation, no fire - unintentional	Yes	Yes
1102733 - 000	2/18/2011 15:58:3' 225 ASHBURY Ave	480 - Attempted burning, illegal action, other	Yes	Yes
1102734 - 000	2/18/2011 20:02:0 1325 LAWRENCE St	730 - System malfunction, other	Yes	Yes
1102735 - 000	2/18/2011 21:47:1 960 WILLOW Dr	611 - Dispatched & cancelled en route	Yes	Yes
1102736 - 000	2/19/2011 01:32:0. 7431 MOESER Ln	521 - Water evacuation	Yes	Yes
1102737 - 000	2/19/2011 10:32:3: 11720 SAN PABLO Ave	311 - Medical assist, assist EMS crew	Yes	Yes
1102738 - 000	2/19/2011 13:17:5 POTRERO Ave	571 - Cover assignment, standby, moveup	Yes	Yes
1102739 - 000	2/19/2011 14:28:3 3918 BARRETT Ave	611 - Dispatched & cancelled en route	Yes	Yes
1102740 - 000	2/19/2011 15:20:3 501 S 20TH St	611 - Dispatched & cancelled en route	Yes	Yes
1102741 - 000	2/19/2011 15:21:4 585 BERK Ave	•	Yes	Yes
1102742 - 000	2/19/2011 19:10:3 7815 POTRERO Ave	1	Yes	Yes
1102743 - 000	2/19/2011 19:40:2 432 EVERETT St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102744 - 000	2/19/2011 22:50:5: 725 S 40TH St	611 - Dispatched & cancelled en route	Yes	Yes
1102745 - 000	2/20/2011 00:57:4 On MOESER Lane at SEAVIEW Dr	611 - Dispatched & cancelled en route	Yes	Yes
1102746 - 000	1 03:10:2		Yes	Yes
1102747 - 000	2/20/2011 08:14:2 237 LOS ALTOS Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102748 - 000	2/20/2011 10:29:2: 702 LIBERTY St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102749 - 000	12:13:2	611 - Dispatched & cancelled en route	Yes	Yes
1102750 - 000	In front of 304 AR	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102751 - 000	2/20/2011 15:10:2 On STRATFORD Dr at BERKELEY	611 - Dispatched & cancelled en route	Yes	Yes
1102752 - 000	2/20/2011 15:20:4 10621 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102753 - 000	2/20/2011 17:56:2 522 LIBERTY St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102754 - 000	2/20/2011 18:40:5: 9937 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102755 - 000	2/20/2011 20:27:5: 5729 MADISON Ave	412 - Gas leak (natural gas or LPG)	Yes	Yes
1102756 - 000	2/20/2011 22:08:3 14 YALE Cir	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102757 - 000	2/20/2011 23:46:1 535 OAK St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102758 - 000	2/21/2011 04:37:0. 15TH St	611 - Dispatched & cancelled en route	Yes	Yes
1102759 - 000	2/21/2011 05:48:5: 601 WELLESLEY Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102760 - 000	15:01:0	611 - Dispatched & cancelled en route	Yes	Yes
1102761 - 000		651 - Smoke scare, odor of smoke	Yes	Yes
1102762 - 000		321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102763 - 000	2/21/2011 20:17:4 921 POMONA Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102764 - 000	21:52:1		Yes	Yes
1102765 - 000	02:42:3: 534 4	611 - Dispatched & cancelled en route	Yes	Yes
1102766 - 000	07:06:4	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102767 - 000	08:19:3, 6400 CUTTING		Yes	Yes
1102769 - 000	2/22/2011 10:40:0 700 VENTURA St	611 - Dispatched & cancelled en route	Yes	Yes
INC025 (3.00)	Page 5 of 8		Printed 01/03/2012 at 08:43:06	08:43:06

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Incident Number	Date/Time	Incident Type	Completed	Reviewed
1102770 - 000	2/22/2011 13:56:5 MARINA BAY Pky	611 - Dispatched & cancelled en route	Yes	Yes
1102771 - 000	2/22/2011 14:45:0 35 KENSINGTON Ct	651 - Smoke scare, odor of smoke	Yes	Yes
1102772 - 000	2/22/2011 17:38:0 4500 MACDONALD Ave	611 - Dispatched & cancelled en route	Yes	Yes
1102773 - 000	2/22/2011 19:25:4: 2 ARDMORE Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102774 - 000	2/23/2011 00:15:4 5700 CARLOS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102775 - 000	2/23/2011 00:19:4: 635 15TH St	611 - Dispatched & cancelled en route	Yes	Yes
1102776 - 000	2/23/2011 08:10:21 On W 80 at CUTTING Blvd	324 - Motor vehicle accident with no injuries	Yes	Yes
1102777 - 000	2/23/2011 09:15:2: 5847 FRESNO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102778 - 000	2/23/2011 13:45:3: On 39TH St at MACDONALD	611 - Dispatched & cancelled en route	Yes	Yes
1102779 - 000	2/23/2011 18:15:14 4958 BAYVIEW Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102780 - 000	2/23/2011 20:43:2 433 OCEAN VIEW Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102781 - 000	2/24/2011 00:09:0 7528 ROCKWAY Ave	736 - CO detector activation due to malfunction	Yes	Yes
1102782 - 000	2/24/2011 05:54:0 137 S 12TH St	611 - Dispatched & cancelled en route	Yes	Yes
1102783 - 000	2/24/2011 09:02:4 137 S 12TH St	571 - Cover assignment, standby, moveup	Yes	Yes
1102784 - 000	2/24/2011 10:47:0 5309 COLUMBIA Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102785 - 000	2/24/2011 11:49:2: 3424 BELMONT Ave	611 - Dispatched & cancelled en route	Yes	Yes
1102786 - 000	2/24/2011 12:46:5 1700 ARLINGTON Blvd	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102787 - 000	2/24/2011 17:08:0 250 AMHERST Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102788 - 000	2/24/2011 17:16:5 2606 TAMALPAIS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102789 - 000	2/24/2011 17:40:4 317 VASSAR AVE	700 - False alarm or false call, other	Yes	Yes
1102790 - 000	_	611 - Dispatched & cancelled en route	Yes	Yes
1102791 - 000	2/24/2011 22:52:4 TERRACE Dr	600 - Good intent call, other	Yes	Yes
1102792 - 000	2/25/2011 01:34:4' 921 POMONA Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102793 - 000	2/25/2011 06:45:4' 58 ARLINGTON Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102794 - 000	2/25/2011 09:11:1 5324 CYPRESS Ave		Yes	Yes
1102795 - 000	2/25/2011 16:14:2 1648 JULIAN DR	1	Yes	Yes
1102796 - 000	2/25/2011 21:11:4' 11344 SAN PABLO Ave		Yes	Yes
1102797 - 000	1 09:14:5	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102798 - 000	2/26/2011 10:52:5 639 NORVELL St		Yes	Yes
1102799 - 000	2/26/2011 11:14:4 WB I-80 E of Solano Ave	611 - Dispatched & cancelled en route	Yes	Yes
1102800 - 000	12:50:2	•	Yes	Yes
1102801 - 000	14:36:1: 3324 FLORIDA	t	Yes	Yes
1102802 - 000		321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102803 - 000	18:18:4' 3503	1	Yes	Yes
1102804 - 000	2/26/2011 18:21:1: 1836 SAN BENITO St	•	Yes	Yes
1102805 - 000	19:14:0	311 - Medical assist, assist EMS crew	Yes	Yes
1102806 - 000	08:54:5 8731	321 - EMS call, excluding vehicle accident with injury	Yes	Xes
1102807 - 000	2/2//2011 12:3/:5 639/ HAZEL AVe	611 - Dispatched & cancelled en route	Yes	Yes

INC025 (3.00)

Incident Number	Date/Time Address	Incident Type	Completed	Reviewed
1102808 - 000	2/27/2011 14:18:1 On CENTRAL Ave at SAN PABLO	311 - Medical assist, assist EMS crew	Yes	Yes
1102809 - 000	2/27/2011 16:03:4 1661 ESPANILLO Ct	611 - Dispatched & cancelled en route	Yes	Yes
1102810 - 000	2/27/2011 20:16:4 7221 WALDO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102811 - 000	2/27/2011 20:38:1 KENILWORTH Dr	520 - Water problem, other	Yes	Yes
1102812 - 000	2/27/2011 21:48:3' 11760 SAN PABLO Ave	710 - Malicious, mischievous false call, other	Yes	Yes
1102813 - 000	2/28/2011 08:34:1. 11450 SAN PABLO Ave	531 - Smoke or odor removal	Yes	Yes
1102814 - 000	2/28/2011 09:35:3. 6750 SNOWDON Ave	522 - Water or steam leak	Yes	Yes
1102815 - 000	2/28/2011 12:49:0 6510 GLADYS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102816 - 000	2/28/2011 13:31:0 1320 DEVONSHIRE Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102817 - 000	2/28/2011 15:02:3, 11450 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102818 - 000	2/28/2011 17:41:3 5920 CUTTING Blvd	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102819 - 000	2/28/2011 19:09:0. 7430 SEAVIEW PI	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102820 - 000	2/28/2011 19:53:4 6510 GLADYS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102821 - 000	2/28/2011 20:26:5: 1337 RICHMOND St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102822 - 000	2/28/2011 23:19.3' 6400 CUTTING Blvd	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102823 - 000	2/28/2011 23:23:1: 7454 ROCKWAY Ave	381 - Rescue or EMS standby	Yes	Yes
1102824 - 000	2/29/2011 05:40:1 936 LIBERTY St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102825 - 000	2/29/2011 16:20:1: 2728 DEL MONTE St	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102826 - 000	2/29/2011 17:09:2. 228 SAN CARLOS Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102827 - 000	2/29/2011 20:14:2 600 EVERETT St	522 - Water or steam leak	Yes	Yes
1102828 - 000	2/29/2011 21:48:4: 10900 SAN PABLO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102829 - 000	2/29/2011 22:09:0 935 AVIS Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102830 - 000	2/29/2011 23:14:5 7100 MANILA Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102831 - 000	2/30/2011 02:51:5' 6707 PORTOLA Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102832 - 000	2/30/2011 12:15:4: 7760 EARL Ct	311 - Medical assist, assist EMS crew	Yes	Yes
1102833 - 000	2/30/2011 16:33:3. 6009 POTRERO Ave	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102834 - 000	2/30/2011 17:00:1: 1701 HILLCREST Dr	611 - Dispatched & cancelled en route	Yes	Yes
1102835 - 000	2/31/2011 09:47:1. 6564 ARLINGTON Blvd	550 - Public service assistance, other	Yes	Yes
1102836 - 000	14:56:4	611 - Dispatched & cancelled en route	Yes	Yes
1102837 - 000	2/31/2011 19:34:2. 62 RICHARDSON Dr	321 - EMS call, excluding vehicle accident with injury	Yes	Yes
1102838 - 000	21:50:4' 7	- 1	Yes	Yes
1102839 - 000	2/31/2011 23:38:4. 51ST/ EB 580	611 - Dispatched & cancelled en route	Yes	Yes

	255	255	1	255		Printed 01/03/2012 at 08:43:06
Totals	Number of Incidents	Completed	Not Completed	Reviewed	Not Reviewed	
						Page 8 of 8
						INC025 (3.00)

Completed Reviewed

Incident Type

Address

Date/Time

Incident Number

I RAIVOIVII I AL - AFFRUVAL

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:

BATCH #.:	DATE:	LOCATION #:	FILENAME: KENSINGTON							10,666.95		184,581.65	12,000.00	1,592.50	4,305.00		216,749.27	
L - APPROVAL	oices							7840 2490	7840 1061	7840 2490	7840 1061	7840 2328	7840 2490	7840 2490	7840 2490			
TRANSMITTA	yul							1579 November	BE000242848 Jan dental	Reimburse revolving fund	001027770001 Jan vision	lan fire protection	2040 FY10-11 audit	6722 wildland interface	irrigation/landscape			
								12/01/11	01/01/12	01/06/12	12/20/11	01/01/12	01/04/12	01/02/12	12/04/11			
								Barton Architect	Defa Dental	KEDO	Vision Septice Plan	Other of El Country	City of El Collins	Dichinocker	Robert Cruikshank		TOTAL	100
		PROVAL	07)	Y	T	Γ	T(TRANSMITTAL - APPROVAL Invoices LC 12/01/11 1579 November 7840 2490	TRANSMITTAL - APPROVAL Invoices LC	TRANSMITTAL - APPROVAL Invoices Invoices LC Invoices LC Invoices Invoice	TRANSMITTAL - APPROVAL Invoices Invoic	TRANSMITTAL - APPROVAL Invoices Invoices LC Invoices LC Invoices LC Invoices LC Invoices LC Invoices Inv	TRANSMITTAL - APPROVAL Invoices Invoic	TRANSMITTAL - APPROVAL Invoices Invoic	TRANSMITTAL - APPROVAL Invoices Invoic	TRANSMITTAL - APPROVAL Invoices Invoic	12/01/11 1579 November TRANSMITTAL - APPROVAL Invoices L/O 12/01/11 1579 November 7840 2490 C490 C4

Kensington FPD Approval
Date: //L

January 6, 2012

Attachment to Transmittal 0112

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
12/5/2011	PG&E - gas	153.21
12/9/2011	Sprint/Nextel -telephone	64.95
12/5/2011	Office Depot - office supplies	324.81
12/5/2011	AT&T - telephone	266.92
12/1/2011	Reimburse B/C - pasta feed	77.77
12/16/2011	Payroll processing	47.99
12/16/2011	Payroll - 12/1-12/15/11	2,380.43
12/16/2011	Withholding payroll taxes 12/1-12/15/11	909.11
12/13/2011	Mechanics Bank - halloween, open house, exp.	548.84
12/20/2011	Kel-Aire - mech. Maint.	302.62
12/30/2011	Payroll processing	47.99
12/30/2011	Payroll - 12/16-12/31/11	2,250.04
12/30/2011	Withholding payroll taxes 12/16 12/31/11	843.34
12/22/2011	Comcast	77.48
1/1/2012	Bay View Refuse - Jan-Apr 2012	275.56
1/1/2012	Stericycle - medical waste	631.41
12/20/2011	UBS - janitorial floors	264.00
12/21/2011	UBS - janitorial	99.66
1/5/2011	ICMA/RC - deferred comp	1,100.82
	Total	10,666.95

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

Kensington Fire Protection District Balance Sheet As of December 12, 2011

	Dec 12, 11
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
KFPD Revolving Acct - Gen Fund	6,627.60
General Fund	241,502.21
	·-
Special Tax Fund	7,805.35
Capital Fund	5,064.77
Total Checking/Savings	261,199.93
Accounts Receivable	
Accounts Receivable	1,513.08
Advance on Taxes	2,888,699.24
Advance on Supplemental Taxes	28,687.84
Total Accounts Receivable	2,918,900.16
Other Current Assets	
Prepaid Services - EC	1,318,882.94
Prepaid CERBT - Retiree Trust	1,187,143.73
Investments	
Capital Replacement Funds	682,475.00
Fire Protect. Contract Reserves	2,132,128.37
Investments - Other	-756,226.06
Total Investments	2,058,377.31
Total Other Current Assets	4,564,403.98
Total Current Assets	7,744,504.07
Fixed Assets	
Equipment	879,596.31
Accumulated Depreciation-Equip	-490,385.00
Land	5,800.00
Building and Improvements	1,384,720.70
Accumulated Depreciation - Bldg	-583,685.00
Current Capital Outlay	
Public Education	135.00
P/S Building Repair/Replace	578,082.42
Computers/Computerized Equip.	6,155.80
Firefighters Qtrs/Equip	18,791.01
Computers/Furniture	1,704.05
Total Current Capital Outlay	604,868.28
	4 000 045 20
Total Fixed Assets	1,800,915.29
Other Assets Prop 1A Loan - State of CA	227,098.04
Trop 17 Louis - Guice of GA	
Total Other Assets	227,098.04
TOTAL ASSETS	9,772,517.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	,
Due to Other - Issued by CCC	108,606.56
Total Accounts Payable	108,606.56

Kensington Fire Protection District Balance Sheet

As of December 12, 2011

	Dec 12, 11
Other Current Liabilities El Cerrito Service Contract Pay Wages & PR Taxes Payable	1,318,882.94 2,654.34
Total Other Current Liabilities	1,321,537.28
Total Current Liabilities	1,430,143.84
Total Liabilities	1,430,143.84
Equity Fund Equity - General Fund Equity - Capital Projects Fund Equity - Special Revenue Fund Equity - Gen Fixed Asset Fund Equity Net Income Total Equity	3,325,448.26 548,373.00 17,789.00 1,321,009.00 1,322,877.58 1,806,876.72 8,342,373.56
TOTAL LIABILITIES & EQUITY	9,772,517.40

Kensington Fire Protection District Revenue & Expense Prev Year Comparison

July 1 through December 12, 2011

-	Jul 1 - Dec 12, 11	Jul 1 - Dec 12, 10	\$ Change	% Change	
rdinary Income/Expense Income					
Property Taxes Special Taxes Lease Agreement Interest income	2,786,121.01 200,196.00 14,852.50 2,983.46	2,753,310.14 200,220.90 14,420.00 3,475.85	32,810.87 -24.90 432.50 -492.39		1.2% 0.0% 3.0% -14.2%
Salary Reimbursement Agreement	19,150.60	18,627.10	523.50		2.8%
Total Income Expense	3,023,303.57	2,990,053.99	33,249.58		1,1%
OUTSIDE PROFESSIONAL SERVICES					
LAFCO Fees Contra Costa County Expenses	1,176.70 2,469.04	1,445.41 2,774.40	-268.71	-18.6%	
El Cerrito Contract Fee	942,058.90	888,386.85	-305.36 53,672.05	-11.0% 6.0%	
Water System improvements Risk Management Insurance	140,000.00 11,476.00	0.00 12.378.00	140,000.00 -902.00	100.0%	
Professional Fees	11,470.00	12,370.00	-902.00	-7.3%	
Accounting Actuarial Valuation	1,527.50 2,500.00	1,836.25 3,200.00	-308.75 -700.00	-16.8% -21.9%	
Audit	0.00	12,000.00	-12,000.00	-100.0%	
Legal Fees	909.90	5,317.38	-4,407.48	-82.9%	
Total Professional Fees	4,937.40	22,353.63	-17,416.23	-77.9%	
Wildland Vegetation Mgmt	3,885.00	1,995.00	1,890.00	94.7%	
Total OUTSIDE PROFESSIONAL SERVI	1,106,003.04	929,333.29	176,669.75		19.09
RETIREE MEDICAL BENEFITS PERS Medical	34,562.50	32,077.50	2.485.00	7.8%	
Delta Dental	3,784.98	4,085.33	-300.35	-7.4%	
Vision Care	1,067,52	1,067.48	0.04	0.0%	
Total RETIREE MEDICAL BENEFITS	39,415.00	37,230.31	2,184.69		5.99
COMMUNITY SERVICE ACTIVITIES Public Education	3,759.62	4.142.49	-382.87	-9.2%	
Comm. Pharmaceutical Drop-Off	1,849.86	0.00	1,849.86	100.0%	
Community Shredder	0.00	1,012.50	-1,012.50	-100.0%	
Total COMMUNITY SERVICE ACTIVITIES	5,609.48	5,154.99	454.49		8.89
DISTRICT ACTIVITIES Firefighter's Apparel	415.85	548.75	-132.90	-24.2%	
Firefighters' Expenses	965.28	2,486.75	-1,521.47	-61.2%	
Engine Rescue Equipment Staff Appreciation	0.00 811.24	6,217.01 0.00	-6,217.01 811.24	-100.0% 100.0%	
Professional Development	3,369.40	147.00	3,222.40	2,192.1%	
Building Maintenance Janitorial Service	398.64	398.64	0.00	0.0%	
Medical Waste Disposal	2,245.90	1,707.35	538.55	31.5%	
Building alarm Gardening service	95.00 900.00	0.00 360.00	95.00	100.0%	
Miscellaneous Maint.	3,377.30	4,089.83	540.00 -712.53	150.0% -17.4%	
Total Building Maintenance	7,016.84	6,555.82	461.02	7.0%	
Building Utilities/Service			•		
Garbage Gas and Electric	266.80 4,079.34	266.80 3,565.21	0.00 514.13	0.0%	
Water/Sewer	857.88	629.28	228.60	14.4% 36.3%	
Total Building Utilities/Service	5,204.02	4,461.29	742.73	16.7%	
Election	0.00	369.80	-369.80	-100.0%	
Memberships Office	4,307.00	4,741.00	-434.00	-9.2%	
Office Expense	1,741.02	483.89	1,257.13	259.8%	
Office Supplies Telephone	492.18 1,923.31	250.68 1,638.27	241.50 285.04	96.3% 17.4%	
Total Office	4,156.51	2,372.84	1,783.67	75.2%	
***	<u> </u>		_	10.230	
Total DISTRICT ACTIVITIES	26,246.14	27,900.26	-1,654.12		-5.9%
Staff Wages	30,082.50	29,490.20	592.30	2.0%	
Overtime Wages	1,067.31	1,071.82	-4.51	-0,4%	
Medical/dental ins compensation Retirement Contribution	2,550.00 1,504.10	2,450.00 1,474.50	100,00 29,60	4.1% 2.0%	
Payroll Taxes	2,382.95	2,337.98	44.97	1.9%	
Workers Compensation/Life Ins Payroll Processing	1,086.43 479.90	779.93	306.50	39.3%	
Total Staff	39,153.19	457.00	22.90	5.0%	2 00
		38,061.43	1,091.76		2.99
Total Expense	1,216,426.85	1,037,680.28	178,746.57		17.29
t Ordinary Income	1,806,876,72	1,952,373.71	-145,496.99		-7.5%
her income/Expense Other income					
Transfers in - General	208,831.47	2,139.00	206,692.47	9,	663.0%
Total Other Income	208,831.47	2,139.00	206,692.47		663.0%

Kensington Fire Protection District Revenue & Expense Prev Year Comparison

July 1 through December 12, 2011

	Jul 1 - Dec 12, 11	Jul 1 - Dec 12, 10	\$ Change	% Change
Other Expense	208.831.47	2,139.00	206,692.47	9,663.0%
Transfers Out - Capital	208.831.47	2,139.00	206,692.47	9,663.0%
Total Other Expense			0.00	0.0%
Net Other Income	0.00	0.00	0.50	
Net Income	1,806,876.72	1,952,373.71	-145,496.99	-7.5%

Kensington Fire Protection District Revenue & Expense Loss Budget vs. Actual

July through November 2011

_	Jul - Nov 11	Budget	\$ Over Budget	% of Budget	
Ordinary Income/Expense Income					
Property Taxes	2,781,185.03	2,760,000.00 200,196.00	21,185.03 0.00		100.8%
Special Taxes Other Tax Income	200,196.00 0,00	200,198.00	0.00		0.0%
Lease Agreement	14,852.50	14,852.50	0.00		100.0% 132.6%
Interest Income	2,983.46	2,250.00 19,142.94	733.46 7.66		100.0%
Salary Reimbursement Agreement	19,150.60 3,018,367.59	2,996,441.44	21,926.15		100.7%
Total Income	3,010,307.30	2,000,441111	-,-		
Expense OUTSIDE PROFESSIONAL SERVICES		4 400 00	-313.30	79.0%	
LAFCO Fees	1,176.70 2.469.04	1,490.00 2,504.00	-34.96	98.6%	
Contra Costa County Expenses El Cerrito Contract Fee	942,058.90	942,059.10	-0.20	100.0%	
Water System Improvements	140,000.00	200,000.00	-60,000.00	70.0% 0.0%	
Fire Abatement Contract	0.00	8,000.00 11,000.00	-8,000.00 476.00	104.3%	
Risk Management Insurance Professional Fees	11,476.00	11,000.00	110.00		
Accounting	1,527.50	1,900.00	-372.50	80.4%	
Actuarial Valuation	2,500.00	3,000.00	-500.00 -6,000.00	83.3% 0.0%	
Audit	0.00 801.90	6,000.00 9,000.00	-8,198,10	8.9%	
Legal Fees	4,829.40	19,900.00	-15,070.60	24.3%	
Total Professional Fees Wildland Vegetation Mgmt	3,885.00	5,000.00	-1,115.00	77.7%	
Total OUTSIDE PROFESSIONAL SERVIC	1,105,895.04	1,189,953.10	-84,058.06	· · 	92.9%
RETIRES MEDICAL BENEFITS				116.7%	
PERS Medical	34,562.50	29,625.00	4,937.50 -777.09	116.7% 80.2%	
Delta Dental	3,154,15 1,067.52	3,931.24 1,067.52	0.00	100.0%	
Vision Care	38.784.17	34,623.76	4,160.41		112.0%
TOTAL RETIREE MEDICAL BENEFITS COMMUNITY SERVICE ACTIVITIES	VO[101KII	2.,			
Public Education	3,445,29	4,110.00	-664,71	83.8% 44.5%	
Comm. Pharmaceutical Drop-Off	801.95	1,802.00 0.00	-1,000.05 0.00	0.0%	
Vial of Life Program	0.00 0.00	0.00	0.00	0.0%	
CERT Emergency Kits Open Houses	0.00	1,500.00	-1,500.00	0.0%	
Total COMMUNITY SERVICE ACTIVITIES	4,247.24	7,412.00	-3,164.76		57.3%
DISTRICT ACTIVITIES		600.00	-184.15	69.3%	
Firefighter's Apparel	415.85 965.28	1,500.00	-534.72	64.4%	
Firefighters' Expenses Staff Appreciation	811.24	750.00	61.24	108.2%	
Professional Development	2,525.76	3,115.63	-589.87	81.1%	
Building Maintenance	398.64	575,00	-176.36	69.3%	
Janitorial Service Medical Waste Disposal	1,764.20	1,889.60	-125.40	93.4%	
Building alarm	95.00	0.00	95.00	100.0% 0.0%	
Gardening service	0.00	583.31 4,166.65	-583.31 -1,343.12	67.8%	
Miscellaneous Maint.	2,823,53	7,214.56	-2,133.19	70.4%	,
Total Building Maintenance	5,081.37	7,214.00	-2, 100.13		
Bullding Utilities/Service Garbage	266.80	280.00	-13.20	95.3%	
Gas and Electric	4,079.34	3,300.00	779.34	123.6% 169.3%	
Water/Sewer	857.88	506.68	351.20	127.3%	
Total Building Utilities/Service	5,204.02	4,086.68	1,117.34 3,707.00	717.8%	
Memberships	4,307.00	600.00	3,707.00		
Office Office Expense	994.33	1,458.35	-464.02	68.2% 41.2%	
Office Supplies	429.27	1,041.65 2,000.00	-612.38 -146.59	92.7%	
Telephone	1,853.41 3,277.01	4,500.00	-1,222.99	72.8%	5
Total Office			220.66		- 101,0%
Total DISTRICT ACTIVITIES	22,587.53	22,366.87	220.00		101.07
Staff	30,082,50	30,083.35	-0.85	100.0%	
Wages Overtime Wages	1,067.31	1,562.50	-495.19	68.3%	
Vacation Wages	0.00	0.00	0.00 0.00	0.0% 100.0%	
Medical/dental ins compensation	2,550.00	2,550.00 1,504.15	-0.05	100.0%	
Retirement Contribution	1,504.10 2,382.95	2,583.35	-200.40	92.2%	6
Payroll Taxes Workers Compensation/Life Ins	1,086.43	1,000.00	86.43	108.6%	
Payroll Processing	431.91	475.00	-43.09	90.9%	_
Total Staff	39,105.20	39,758.35	-653.15		98.49

Kensington Fire Protection District Revenue & Expense Loss Budget vs. Actual

July through November 2011

	Jul - Nov 11	Budget	\$ Over Budget	% of Budget
Contingency General	0.00	8,333.31	-8,333.31	0.0%
Total Contingency	0.00	8,333.31	-8,333.31	0.0%
Total Expense	1,210,619.18	1,302,447.39	-91,828.21	92.9%
Net Ordinary Income	1,807,748.41	1,693,994.05	113,754.36	106.7%
Other Income/Expense Other Income Transfers In - General	208,831.47			
Total Other Income	208,831.47			
Other Expense Transfers Out - Capital	208,831.47			
Total Other Expense	208,831.47			
Net Other Income	0.00			
Net Income	1,807,748.41	1,693,994.05	113,754.36	106.7%

CHIEF/PRESIDENT REPORTS

El Cerrito Fire Department Memorandum

January 3, 2012

TO:

Kensington Fire Protection District Board

FROM:

John Dougery, Battalion Chief

SUBJECT:

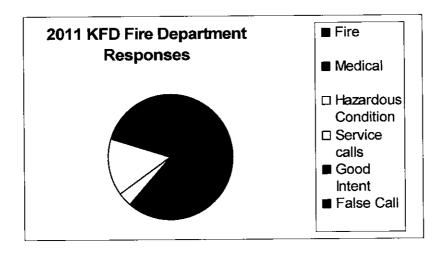
Year End Incident Activity Reports for 2011

• The El Cerrito\Kensington Fire Department responded to 281 incidents this year in the community of Kensington.

Please see the attached pie chart for a break down of responses into Incident Types.

The chart 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 each type.

	Type	Incident Count	<u>Percentage</u>
•	Fires	5	1.78%
	(Structure, Trash, Vehicle, Vegetation Fire)		
•	Medicals	167	59.43%
	(Vehicles Accidents, Extrication, Rescue)		
•	Hazardous Conditions	10	3.56%
	(Spills, Leaks, Chemical Releases, Down power Lines)		
•	Service Calls	42	14.95%
	(Distress, Water Problems, Smoke/Odor Problems)		
•	Good Intent	35	12.46%
	(Cancelled En Route, Wrong Location)		
•	False Calls	22	7.83%





October 23rd

October 27th

Terrorism Awareness



EL CERRITO/KENSINGTON NEAT

10900 San Pablo Avenue El Cerrito, CA 94530 (510) 215-4450 FAX (510) 232-4919



Web: www.el-cerrito.org/index.aspx?NID=176

Community Emergency Response Team Training - 2012 Training Calendar

Utilizing the Community Emergency Response Team (CERT) curriculum, this 20-hour program is designed to assist residents of El Cerrito and Kensington to be self-sufficient in the event of a disaster. Classes are offered free of charge. For reservations, please call 215-4450, visit our website or E-mail: fire@ci.el-cerrito.ca.us.

Session 1	El Cerrito Community Center – 7007 Moeser Lane	6:30 – 9:00 PM
January 11 th	Introduction to CERT	
January 18 th	Disaster Psychology / DSW	
January 25 th	Fire Suppression and Utility Control	
February 1 st	Search and Rescue	
February 8 th	CERT Organization	
February 15 th	Terrorism Awareness	
February 22 nd	Disaster Medical Part 1	
February 29 th	Disaster Medical Part 2	
April 28 th	Simulation/Drill (All-Day at Fire Training Center)	
Session 2	Arlington Park Clubhouse – 1120 Arlington Blvd.	6:30 – 9:00 PM
March 8th	Introduction to CERT	
March 15th	Disaster Psychology / DSW	
March 22 nd	CERT Organization	
March 29 th	Disaster Medical Part 1	
April 5 th	Disaster Medical Part 2	
April 12 th	Fire Suppression and Utility Control	
April 19 th	Search and Rescue	
April 26 th	Terrorism Awareness	
April 28 th	Simulation/Drill (All-Day at Fire Training Center)	
Session 3	Arlington Community Church – 52 Arlington Aven	ue 6:30 – 9:00 PM
September 4 th	Introduction to CERT	
September 11 th	Disaster Psychology / DSW	
September 18 th	CERT Organization	
September 25 th	Disaster Medical Part 1	
October 2 nd	Disaster Medical Part 2	
October 9th	Fire Suppression and Utility Control	
October 16 th	Search and Rescue	

Alternative Training Classes on Reverse Side

Simulation/Drill (All-Day at Fire Training Center)



EL CERRITO/KENSINGTON NEAT

10900 San Pablo Avenue El Cerrito, CA 94530 (510) 215-4450 FAX (510) 232-4919

Web: www.el-cerrito.org/index.aspx?NID=176

Community Emergency Response Team Training - 2012 Training Calendar

For those citizens who cannot attend the 20-hour Community Emergency Response Team (CERT) curriculum, the Fire Department offers alternative training opportunities through the CERT Boot Camp. In addition, the CERT Program offers refresher training for previous students to keep their skills current. Both of these alternative training classes are also offered to assist residents of El Cerrito and Kensington to be self-sufficient in the event of a disaster. Classes are offered free of charge. For reservations, please call 215-4450, visit our website or E-mail: fire@ci.el-cerrito.ca.us.

CERT Boot Camp

The CERT Boot Camp is designed to provide those participants who cannot commit the required 20 hours for training. This <u>non-certified</u> one-day training will introduce participants to CERT in all program areas in a condensed format.

May 26th

Kensington Community Center - 59 Arlington Ave

8:00 AM - 5:00 PM

November 17th

Arlington Park Clubhouse - 1120 Arlington Blvd.

8:00 AM - 5:00 PM

CERT Refresher Drills

The West Contra Costa CERT Training Consortium will conduct CERT Refresher Drills for those who have graduated from the CERT Program. Participants will exercise the skills learned during their CERT training during this refresher drill. This non-certified training will be offered in both in a morning session (8:00 AM to 12:00 PM) and an afternoon session from 1:00 to 5:00 PM. Space will be limited so early registration will be a must.

May 12th

Fire Training Facility – 3506 Cutting Blvd., Richmond

October 13th

Fire Training Facility - 3506 Cutting Blvd., Richmond

- Adult CPR with AED
- Child CPR
- Infant CPR
- Basic First Aid



WANT TO GET CERTIFIED IN ANY OF THESE CLASSES, OR NEED TO RENEW YOUR CERTIFICATION? THE KENSINGTON/EL CERRITO FIRE DEPARTMENT IS OFFERING THESE CLASSES ON DESIGNATED SATURDAYS.

CPR will begin at 9:00 a.m. There will be a break from 12:00 to 1:00 p.m. for lunch on your own. First Aid will resume from 1:00 until 4:00 p.m.

Registration has already begun for these classes and space is limited! Priority registration is available for Kensington and El Cerrito residents.

Processing Fee: \$26 for CPR & \$52 for CPR/First Aid

2012 CPR/First Aid Class Schedule

January 21 st	Arlington Park Clubhouse, 1120 Arlington Blvd., El Cerrito
February 11 th	Arlington Community Church, 52 Arlington Ave, Kensington
March 17 th	Arlington Community Church, 52 Arlington Ave, Kensington
April 14 th	Arlington Community Church, 52 Arlington Ave, Kensington
May 19 th	El Cerrito, to be determined
June 16 th	Arlington Community Church, 52 Arlington Ave, Kensington

For more information, please call the El Cerrito-Kensington Fire Department at 215-4450 or email fire@ci.el-cerrito.ca.us

NEW BUSINESS

KENSINGTON FIRE PROTECTION DISTRICT

Financial Statements and Independent Auditor's Report for the Year ended June 30, 2011

KENSINGTION FIRE PROTECTION DISTRICT

For the Fiscal Year Ended June 30, 2011

Table of Contents

Page(s)
Management's Discussion and Analysis (Required Supplementary Information)1-4
Independent Auditor's Report
Basic Financial Statements
Statement of Net Assets and Governmental Funds Balance Sheet
Statement of Activities and Governmental Funds Statement of Revenues and Expenditures and Changes in Fund Balance
Statement of Revenues, Expenditures and Changes in Fund Balances — Budget and Actual
Notes to the Basic Financial Statements
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
Government Auditing Statuta to
Status of Prior Year Findings24
Status of Current Year Findings

KENSINGTON FIRE PROTECTION DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2011

(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, 2011. 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, 2011, assets of the District exceeded its liabilities by \$6.35 million (net assets). Of this amount, \$3.05 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 \$573,203.
- At the close of the year, June 30, 2011, the District's general fund reported an ending fund balance of \$4,192,083, an increase of \$510,481 when compared with the prior year.
- At the close of the year, June 30, 2011, the District's special revenue fund reported an ending fund balance of \$9,992, an increase of \$4,240 when compared with the prior year.
- At the close of the year, June 30, 2011, the District's capital project fund reported an ending fund balance of \$895,621, an increase of \$93,370 when compared with the prior year.
- At the end of the current year, June 30, 2011, unrestricted fund balance for the governmental funds was \$3,052,236 or 119% of total governmental funds' expenditures. This is the fourth 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, 2011

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

This year is the seventh year the District applied Governmental Accounting Standards Board (GASB) Statement No. 34. This year is the fourth year the District adopts GASB 45,

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, 2011 and 2010 by \$6,359,497 and \$5,786,294, respectively. The largest portion of the District's net assets, 48%, reflects its investment in unrestricted net assets. The next largest portion of the District's net assets, 32.16%, reflects its investment in restricted net assets. The final component of the District's net assets represents its investment in capital assets (e.g., land, buildings and equipment), which makes up the remaining 19.84% 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:

- •	June 30, 2011	June 30, 2010
General revenues		
Property taxes	\$ 2,784,872	\$ 2,725,229
Other revenues	351,757	111,330
Total general revenues	3,136,629	2,836,559
Total program expenses – public		
safety - fire protection operation	(2,563,426)	(2,720,567)
Change in net assets	573,203	115,992
Net assets, beginning of year	5,786,294	5,670,302
Net assets, end of year	\$ 6,359,497	\$ 5,786,294

KENSINGTON FIRE PROTECTION DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2011

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 \$59,643 (about 2.19%) in the current year.

Program expenses decreased by \$157,141 (about 5.78%) 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

There was no budget revision adopted by the Board of Directors after the original budget was adopted at the September 2010 meeting.

Capital Assets

As shown in the table below, the District's investment in capital assets (net of accumulated depreciation) as of June 30, 2011 and 2010 was \$1,261,801 and \$1,296,689, respectively.

Capital Assets (Net of accumulated depreciation)

	Governmental Activities		
7	2011	2010	
Land	\$ 5,800	\$ 5,800	
Building and improvements	850,242	834,902	
Equipment and furniture	124,393	128,252	
Rolling stock	281,366	327,735	
Total	\$ 1,261,801	\$ 1,296,689	

KENSINGTON FIRE PROTECTION DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2011

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 \$328,521 as of June 30, 2011; and its annual required contribution (ARC) was \$34,448 for the fiscal year ended June 30, 2011. 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.

In October 2008, the Board pre-funded the OPEB liability in an initial amount of \$300,000. In March 2009, an additional contribution of \$265,000 was made to the PERS Trust. In 2010, an additional contribution of \$535,799 was made to the PERS Trust. The impact of the pre-funding will reduce the District's future annual required contribution.

Economic Factors and Next Year's Budgets and Rates

The primary factors affecting expenditures in the District's fiscal year 2011-12 budget are the City of El Cerrito service contract fee and the expected renovation costs to the Public Safety Building.

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, 2011, 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.

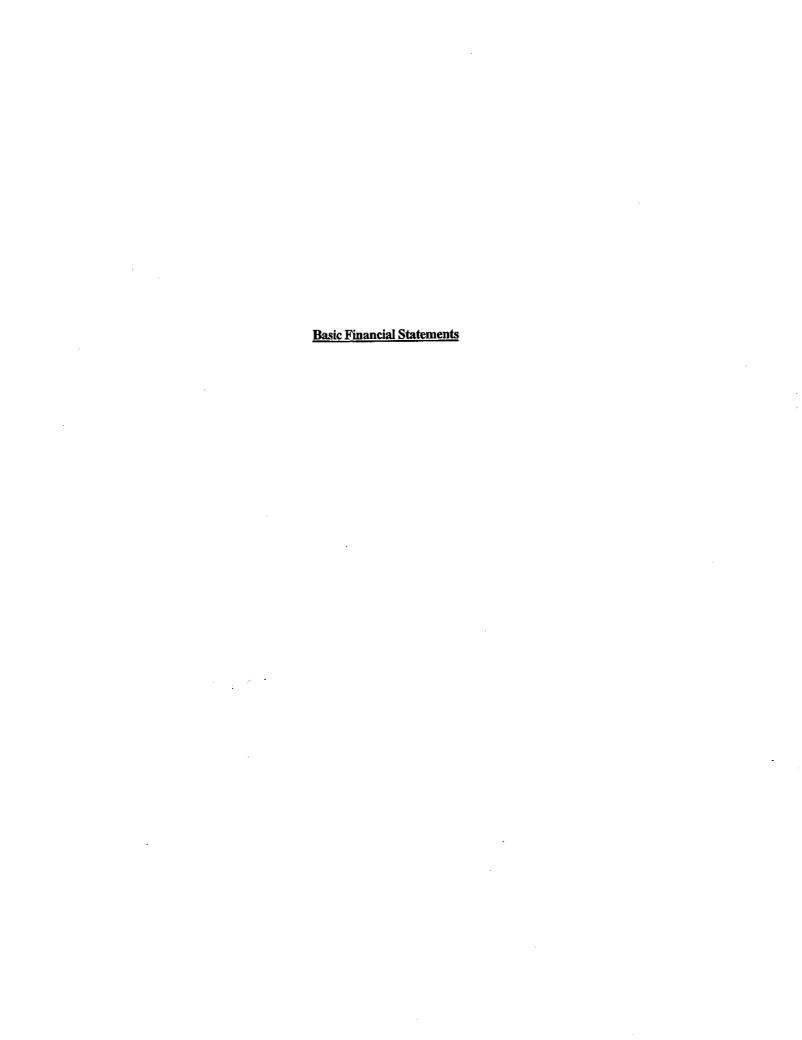
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2011, and the respective changes in its financial position thereof and the respective 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.

As discussed in Note 2 to the financial statements, the District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements — and Management's Discussion and Analysis — for State and Local Governments; GASB Statement No. 37, Basic Financial Statements — and Management's Discussion and Analysis — for State and Local Governments: Omnibus; GASB Statement No. 38, Certain Financial Statement Note Disclosures; GASB Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements and GASB Statement No. 45, Accounting and Financial Reporting by Employer for Post employment Benefit Other Then Pension; and GASB Statement No.54, Fund Balance Reporting and Governmental Fund Type Definitions.

In accordance with Government Auditing Standards, I have also issued my report dated September 22, 2011, 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.

September 22, 2011



KENSINGTON FIRE PROTECTION DISTRICT STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET FOR THE YEAR ENDED JUNE 30, 2011

	General Fund	Special Revenue Fund	Capital Project Fund	Total	GAAP Adjustment (Note 3)	Statement of Net Assets
ASSET	\$ 2,988,535	\$ 9.992	\$ 894,567	\$ 3,893,094	s .	S 3,893,094
Cash and investments	2 1,386,333	3 9,992	3 694,207	3 3,033,034	•	3 2,073,074
Receivables:	22,080	_		22,080	_	22,080
Supplemental taxes	689	-	_	689		689
Accounts receivable- KPPCSD	2,312	-	1,058	3,370	· · · · · · · · · · · · · · · · · · ·	3,370
Interest receivables	10,840	-	1,050	10,840		10,840
Prepaid Expenses	14,857	•		14,857	· · · · · · · · · · · · · · · · · · ·	14,857
Reimbursements and other		•	•	1,155.985		1,155,985
Net OPEB assets	1,155,985	•	•	1,133.983	-	1,103,963
Prop 1A Loan-State of California	218,628	-	•	218,628	-	218,628
Capital assets:				:		
Land	•	-	-	. •	5,800	5,800
Buildings and improvements, net	-	-	-	•	850,242	850,242
Equipment and furniture, net	•	•	-	-	124,393	124,393
Rolling stock, net				<u> </u>	281,366	281,366
Total assets	\$ 4,413,926	\$ 9,992	\$ 895,625	S 5,319.543	S 1,261.801	\$ 6,581,344
LIABILITIES			* **			
Accounts payable and other accruals	\$ 40,157	s -	\$ 4	\$ 40,161	s .	\$ 40,161
Wages payable	5,686		<u>.</u>	5,686	-	5,686
Surety Bond Liabilities	176,000			176,000	-	176,000
Total liabilities	221,843		4	221.847	<u> </u>	221,847
FUND BALANCES		A 2				
Nonspendable	1,155,985	s .	s -	\$ 1,155,985	\$.	S -
Restricted	-		•	•	-	•
Committed	-		889,475	889,475	1,261,801	•
Assigned	2.132,128	-	-	2,132,128	•	
Unassigned	903.970	9,992	6,146	920.108		-
Total fund balances	4,192.083	9,992	895,621	5.097,696	1,261,801	<u>.</u>
Total liabilities and fund balances	\$ 4,413,926	\$ 9,992	\$ 895,625	\$ 5,319,543		
Net assets:	•					
Invested in capital assets					1,261,801	1,261,801
Restricted					2,045,460	2,045,460
Unrestricted					3,052,236	3,052,236
Total net assets					\$ 6,359,497	\$ 6,359,497

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, 2011

	General Fund	Special Revenue Fund_	Capital Project Fund	Total	Adjustment (Note 4)	Statement of Activities
EXPENDITURES/EXPENSES						
Current expenditures/expenses:						
Public safety.	C 2 122 128	r	s -	\$ 2,132,128	s -	\$ 2,132,128
City of El Cerrito service contract	\$ 2,132,128 64,995	\$ -	3 -	64,995	3	64,995
Retiree health insurance Firefighters' apparel/expenses	18,389		-	18,389		18,389
Insurance	12,378			12,378	-	12,378
Office wages and related expenses	91,929		-	91,929	-	91,929
County property tax administration/fees	31,074	1,981	36	33,091	-	33,091
Wildland vegetation management	5,985		-	5,985	-	5,985
Water system improvement	1,186	-	•	1,186	-	1,186
LAFCO	1,446	-	•	1,446	-	1,446 946
Professional development	946	-	•	946	-	44,555
Outside professional service fees	44,555	-	-	44,555	-	8,087
Public education	8,087	-	ē.	8,087 3,288	-	3,288
Office equipment and supplies	3,288 27,853	•		27,853	-	27,853
Building utilities/services	5,241			5,241		5,241
Memberships Community service activities	7,289	-		7,289	•	7,289
Staff appreciation	1,624			1,624	-	1,624
Donation	2,000	4. Jan 14.		2,000	-	2,000
Miscellaneous	374		•	374	-	374
(Gain)/Loss from disposition	-		-	•	-	•
Depreciation					100.642	100,642
Total current expenditures expenses	2,460,767	1,981	36	2,462,784	100,642	2,563,426
Capital outlay:	h	· 5., "				
Equipment and furniture	16,545			16,545	(16,545)	-
Buildings and improvements	49,209		-	49,209	(49,209)	
· · · · · · · · · · · · · · · · · · ·	***			65,754	(65,754)	
Total capital outlay	65,754			03,734		
Total expenditures/expenses	2,526.521	1.981	36	2,528,538	34,888	2,563,426
GENERAL REVENUES					*	
Property taxes	2,784,872	_	-	2,784,872	-	2,784,872
• •	_,,,,,,,,	200,221	_	200,221	•	200,221
Special taxes	32,657	200,227	_	32,657	-	32,657
Other taxes	•		_	32,808	_	32,808
Other revenue	32,808	-	•	28,840	_	28,840
Rental income	28,840	-,	-			44,705
Salary reimbursement income	44,705	-		44,705	•	12,526
Investment income	<u>8,467</u>		4,059	12,526		
Total revenues	2,932,349	200,221	4,059	3,136,629		3,136,629
Excess (deficiency) of revenues over						
(under) expenditures	405,828	198,240	4,023	608,091	(34,888)	573,203
Other financing sources (uses):						
Transfers in	109,108	•	93,455	202,563	, •	202,563
Transfers out	(4,455)	(194,000)	(4,108)	(202,563)	<u> </u>	(202,563)
Total other financing sources (uses)	104,653	(194,000)	89,347	-		
Total other ithatteing sources (uses)						
Change in net assets	510,481	4,240	93,370	608,091	(34,888)	573,203
Fund balances/net assets, beginning of year	3,681,602	5,752	802,251	4,489,605	1,296,689	5,786,294
Fund balances/net assets, end of year	\$ 4,192,083	\$ 9,992	\$ 895,621	\$ 5,097,696 ial statements.	\$ 1,261,801	\$ 6,359,497

KENSINGTON FIRE PROTECTION DISTRICT STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2011

	G 181			Special Revenue Fund			
	Final Budget	General Fund Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)	
Revenues:							
Property taxes	\$ 2,725,300	S 2,784,872	5 59,572		5	s -	
Special taxes	•	-	•	200,221	200,221	•	
Other taxes	31,900	32,657	757	-	-	-	
Other revenue	•	32,808	32,808	•	•	-	
Rental income	28.840	28,840		-	•	•	
Salary reimbursement income	45,025	44,705	(320)	•	-fa	-	
Interest income	7,000	8,467	1.467	200,221	200,221		
Total revenues	2,838,065	2,932,349	94,284	200.221	200,221		
Current expenditures:							
Public safety:	2 132 120	2 122 120	_	<u>.</u>		-	
City of El Cerrito service contract	2,132,128 64,695	2,132,128 64.995	(300)		· •	-	
Retiree health insurance	17,910	18,389	(479)	-	-	-	
Firefighters' apparel and expenses	12,380	12,378	2		-	•	
Insurance	95,165	91,929	3,236	-	-	-	
Office wages and related expenses	30,235	31,074	(839)	2,200	1,981	219	
County property tax administration/fees	10,000	5,985	4,015		•	-	
Wildland vegetation management	20,000	1,186	18.814		-	-	
Water system improvement	8,000	1,100	8,000	-	_	-	
Fire Abatement Contract	1,445	1,446	(1)	-	-	-	
LAFCO	5,500	946	4,554		_		
Professional development	56,200	44,555	11,645		-		
Outside professional service fees	13,000	8,087	4,913		-	-	
Public education	6,000	3.288	2,712				
Office equipment and supplies	268,340	27,853	240,487	-	_	-	
Building utilities/services	208,340 5,000	5,241	(241)	_	_	-	
Memberships	14,500	7,289	7,211		-	-	
Community service activities	2,500	1,624	876		-	-	
Staff appreciation	2,000	2,000				-	
Donation	1,000	374	626			-	
Miscellaneous	26,700	3.7	26,700			-	
Operating contingency	2,792,698	2,460.767	331,931	2,200	1,981	219	
Total current expenditures	*:2,772,070	2,400.707	-/				
Capital outlay:							
Equipment and Furniture	21,580	16,545	5,035	-	-	-	
Buildings and Improvements	150,000	49,209	100,791				
Total capital outlay	171,580	65,754	105,826	<u>·</u>		<u></u>	
Excess (deficiency) of revenues over			630 A 13	198.021	198.240	(219)	
(under) expenditures	(126,213)	405.828	532.041	198.021	170.240		
Other financing sources (uses):		. 100 100	(109,108)		_	_	
Transfers in	•	109,108	4,455	•	(194,000)	194,000	
Transfers out		(4,455)	(104,653)		(194,000)	194,000	
Total other financing sources (uses)		104,653	(104,633)		(194,000)	174,000	
Excess (deficiency) of revenues and other							
Financing sources over (under) expenditures	e (104.012)	510,481	\$ 427,388	\$ 198,021	4,240	\$ 193,781	
and other financing uses	\$ (126,213)	J 10,461	\$ 421,170	4 120,021	7,-,-	<u> </u>	
Fund balances/net assets, beginning of year, as restated		3,681,602	•		5,752		
Fund balances/net assets, end of year		\$ 4,192,083			\$ 9,992		

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, 2011 and 2010 were \$2,132,128 and \$2,120,231, 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.

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.

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:

- 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.

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
Rolling stock, equipment and furniture

15 to 40 years 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.

The Surety Bond Compensations, because of the default of the contractor, are recorded as deferred revenue when collected. New contractor will provide the costs to finish the project. Gain or loss will be calculated and recognized when the costs to complete the projects are known.

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.

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, 2011, the District's annual OPEB expense of \$64,693 and the current year requirements have been met as of June 30, 2011.

KENSINGTON FIRE PROTECTION DISTRICT

Notes to the Basic Financial Statements June 30, 2011

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' Retirce Benefits Trust (CERBT). CERBT is an irrevocable trust fund that allows public employers to prefund the future cost of their retirce health insurance benefits and other postemployment benefits (OPEB) for their covered retirces. The District elected to participate in CERBT and contributed 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 O 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, 2011, the District contributed \$64,693, 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, 2011, the District's annual other postemployment benefit (OPEB) expense of \$168,667 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.

		Percentage of		
	Annual	Annual OPEB	Net	
	OPEB	Cost	OPEB	
Fiscal year ended	Cost	Contributed	Obligation	
June 30, 2011	\$ 64,493	100%	\$ -	

The actuarial valuation was performed as of July 1, 2008 covering the fiscal year ended June 30, 2009. The next valuation will be performed biennially as of July 1, 2010, assuming that no other significant changes occur.

NOTE 3 - POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued)

Funded Status and Funding Progress

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

Actuarial accrued liability (AAL) Actuarial value of plan assets		1,696,619 ,368,098)
Unfunded actuarial accrued liability (UAAL)	. \$	328,521
Funded ratio (actuarial value of plan assets/AAL)		80.64%
Covered payroll (active plan members)	\$	-
UAAL as a percentage of covered payroll		0.00%
Paged upon 7 7594 discount rate		

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 seventeen years.

NOTE 3 - POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued)

As of June 30, 2011, KFPD paid \$131,463 directly to medical service provider vendors, increasing the CERBT balance by \$66,770, netting to the OPEB costs of \$64,693 In addition, the District contributed another \$602,659 to bring the Net OPEB Assets (before Actuarial Valuation) on KFPD's balance sheet to \$1,155,985.

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.

	June 30, 2011	June 30, 2010
Differences Cost of capital assets	\$ 2,335,871	\$ 2,270,915
Accumulated depreciation	(1,074,070)	(974,226)
Net capital assets	1,261,801	1,296,689
Net difference	\$ 1,261,801	\$ 1,296,689

KENSINGTON FIRE PROTECTION DISTRICT

Notes to the Basic Financial Statements June 30, 2011

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.

		Jui	ne 30 , 20 11	June	30, 2010
Differences Capital outlay		\$:	65,754	\$	94,244
Net gain (loss) on disposal of capital assets			**************************************		(1,430)
Depreciation expense	, · · · .		(100,642)		(98,986)
Net difference	× > ×	\$	(34,888)	\$	(6,172)

NOTE 6 - CASH AND INVESTMENTS

The District's cash and investments included the following:

• • •	June 30, 2011		June 30, 2010		
Deposits	\$	10,088	\$	9,333	
Cash held by the county		523,782		189,711	
Separately held investments - LAIF		3,359,024		2,957,227	
Undeposited funds		-		10,000	
Petty cash		200		200	
Total	\$	3,893,094	\$	3,166,471	

Deposits

At year-end, the carrying amount of the District's demand deposits was \$10,088 with a commercial bank which is covered by federal depository insurance.

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, 2011, the District's investment in LAIF is \$3,359,024. The total amount invested by all public agencies under the County Pool in LAIF at June 30, 2011 is \$18,174,000. 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 than the fair value of the District's position in the pool.

NOTE 7 - CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2011 follows:

Governmental Activities	Balance	Current Year		Balance
	June 30, 2010	Additions	Retirements	June 30, 2011
Capital assets not being depreciated				
Land	\$ 5,800	\$ -	\$ -	\$ 5,800
Construction in progress		49,208		49,208
Total capital assets not being depreciated	5,800	49,208		55,008
Capital assets being depreciated				
Building & improvements	1, 384,721	· -	-	1,384,721
Equipment & furniture	228,605	16,545	(800)	244,350
Rolling stock equipment	651,789	<u>-</u>		651,789
Total capital assets being depreciated	2,265,115	16,545	(800)	2,280,860
Less accumulated depreciation for:				
Building & improvements	(549,819)	(33,864)	-	(583,683)
Equipment & furniture	(100,353)	(20,408)	800	(119,961)
Rolling stock equipment	(324,054)	(46,369)	•	(370,423)
Total accumulated depreciation	(974,226)	(100,641)	800	(1,074,067)
Total capital assets being depreciated, net	1,290,889	(84,096)		1,206,793
Capital assets, net	\$ 1,296,689	\$ (34,888)		\$ 1,261,801

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:

NOTE 8-RISK MANAGEMENT (Continued)

Coverage Description	Deductibles	Insurance Coverage
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, 2011, fund balance for government funds are made up of the followings:

Sec. 25

- 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.

NOTE 9-FUND BALANCES (continued)

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.

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, 2011, were distributed as follows:

	Gener Fund		•	ecial ue Fund		Capital 🖟	 Total
Nonspendable:					•		
Inventory	\$	-	\$	-	\$	•	\$ •
Advances (OPEB)	1,15	55,985				-	 1,155,985
Subtotal	1,15	55,985				<u> </u>	 1,155,985
Restricted for:			· y				
General government		-		· · · -		-	-
Public protection		-		-		-	-
Public ways & facilities		د. د.		-		-	-
Capital projects		196	:	-		-	-
Debt service		**************************************					 -
Subtotal	23" - 46.	s, .,. •					
Committed to:						,	
Public protection	** •	-		•		682,967	682,967
Capital projects				-		206,508	 206,508
Subtotal		-		-		889,475	 889,475
Assigned to:							
General government		-		-		-	-
Public protection	2,13	32,128		-		-	2,132,128
Capital projects		-					 <u> </u>
Subtotal	2,13	32,128				-	 2,132,128
Unassigned	90	03,970		9,992		6,146	 920,108
Total	\$ 4,19	92,083	\$	9,992	\$	895,621	\$ 5,097,696

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.

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, 2011, and have issued my report thereon dated September 22, 2011. 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.

September 22, 2011

KENSINGTON FIRE PROTECTION DISTRICT STATUS OF PRIOR YEAR FINDINGS YEAR ENDED JUNE 30, 2011

Finding	Present Status	Explanation if not fully implemented
None		. •

KENSINGTON FIRE PROTECTION DISTRICT CURRENT YEAR FINDINGS YEAR ENDED JUNE 30, 2011

		Explanation if not fully
Finding	Present Status	implemented
None		