

**Kensington Fire Protection District  
Cash and Investment Balance Sheet  
As of September 30, 2021**

**Current Cash and Investments**

<b>Cash Balance</b>		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	103,297.31	Bank Balance as of 09/30/2021
General Fund	847,476.32	Balance as of 09/30/2021, Pending Reconciliations
Special Tax Fund	201,282.55	Balance as of 09/30/2021, Pending Reconciliations
Capital Fund	17,336.95	Balance as of 09/30/2021, Pending Reconciliations
<b>Total Cash Balance</b>	<b>1,169,593.13</b>	
<b>Investments</b>		
Capital Replacement Funds	1,856,026.10	Balance as of 09/30/2021, Pending Reconciliations
Special Tax Fund	208,156.58	Balance as of 09/30/2021, Pending Reconciliations
Fire Protection Contract Reserves	3,229,642.67	Balance as of 09/30/2021, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 09/30/2021, Pending Reconciliations
Investments - Other	1,731,428.55	Balance as of 09/30/2021, Pending Reconciliations
<b>Total Investments</b>	<b>7,434,297.24</b>	
<b>Total Current Cash and Investments</b>	<b>8,603,890.37</b>	

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

10/05/21

Accrual Basis

July through September 2021

	Jul - Sep 21	Jul - Sep 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	0.00	4,096,585.28	-4,096,585.28	-100.0%
Lease Agreement	9,150.75	9,096.30	54.45	0.6%
Interest Income	0.00	-21,567.87	21,567.87	100.0%
<b>Total Income</b>	<b>9,150.75</b>	<b>4,084,113.71</b>	<b>-4,074,962.96</b>	<b>-99.8%</b>
<b>Expense</b>				
<b>Staff</b>				
Wages	25,909.56	26,369.55	-459.99	-1.7%
Payroll Taxes	8,502.98	3,228.81	5,274.17	163.4%
Workers Compensation/Life Ins	0.00	384.68	-384.68	-100.0%
Payroll Processing	416.67	347.85	68.82	19.8%
<b>Total Staff</b>	<b>34,829.21</b>	<b>30,330.89</b>	<b>4,498.32</b>	<b>14.8%</b>
<b>RETIREE MEDICAL BENEFITS</b>				
CalPERS Settlement	2,856.24	952.08	1,904.16	200.0%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>2,856.24</b>	<b>952.08</b>	<b>1,904.16</b>	<b>200.0%</b>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	6,000.00	9,950.00	-3,950.00	-39.7%
Contra Costa County Expenses	42.00	7.93	34.07	429.6%
El Cerrito Contract Fee	881,467.64	807,410.67	74,056.97	9.2%
El Cerrito Reconciliation(s)	47,762.41	82,338.67	-34,576.26	-42.2%
IT Services and Equipment	0.00	6,714.20	-6,714.20	-100.0%
Fire Abatement Contract	0.00	2,450.00	-2,450.00	-100.0%
RGS Contract	0.00	0.00	0.00	0.0%
LAFCO Fees	0.00	2,293.70	-2,293.70	-100.0%
Legal Fees	2,415.42	11,499.84	-9,084.42	-79.0%
BHI/GM Recruitment	0.00	3,500.00	-3,500.00	-100.0%
Temporary Services	0.00	5,952.01	-5,952.01	-100.0%
Traffic Study	0.00	0.00	0.00	0.0%
Website Development/Maintenance	520.00	200.00	320.00	160.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>938,207.47</b>	<b>932,317.02</b>	<b>5,890.45</b>	<b>0.6%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	8,406.84	3,090.00	5,316.84	172.1%
DFSC Matching Grants	0.00	24,000.00	-24,000.00	-100.0%
COMMUNITY SERVICE ACTIVITIES - Other	483.17	0.00	483.17	100.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>8,890.01</b>	<b>27,090.00</b>	<b>-18,199.99</b>	<b>-67.2%</b>
<b>DISTRICT ACTIVITIES</b>				
<b>Office</b>				
Office Expense	1,516.57	537.56	979.01	182.1%
Office Supplies	527.10	17.23	509.87	2,959.2%
Telephone	1,142.37	3,658.15	-2,515.78	-68.8%
Office- Other	0.00	187.92	-187.92	-100.0%
<b>Total Office</b>	<b>3,186.04</b>	<b>4,400.86</b>	<b>-1,214.82</b>	<b>-27.6%</b>
Staff Appreciation	93.49	0.00	93.49	100.0%
Memberships	0.00	500.00	-500.00	-100.0%
<b>Building Maintenance</b>				
Needs Assess/Feasibility Study	0.00	15,570.28	-15,570.28	-100.0%
Medical Waste Disposal	297.58	348.84	-51.26	-14.7%
Janitorial Service	251.27	315.00	-63.73	-20.2%
Miscellaneous Maint.	156.00	5,065.42	-4,909.42	-96.9%
<b>Total Building Maintenance</b>	<b>704.85</b>	<b>21,299.54</b>	<b>-20,594.69</b>	<b>-96.7%</b>
<b>Building Utilities/Service</b>				
Gas and Electric	1,897.36	3,502.94	-1,605.58	-45.8%
Water/Sewer	5.45	232.76	-227.31	-97.7%
<b>Total Building Utilities/Service</b>	<b>1,902.81</b>	<b>3,735.70</b>	<b>-1,832.89</b>	<b>-49.1%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>5,887.19</b>	<b>29,936.10</b>	<b>-24,048.91</b>	<b>-80.3%</b>
<b>Total Expense</b>	<b>990,670.12</b>	<b>1,020,626.09</b>	<b>-29,955.97</b>	<b>-2.9%</b>
<b>Net Ordinary Income</b>	<b>-981,519.37</b>	<b>3,063,487.62</b>	<b>-4,045,006.99</b>	<b>-132.0%</b>
<b>Net Income</b>	<b>-981,519.37</b>	<b>3,063,487.62</b>	<b>-4,045,006.99</b>	<b>-132.0%</b>

**Kensington Fire Protection District**  
**Revenue & Expense Budget vs. Actual**  
 July through September 2021

	<u>Jul - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Lease Agreement	9,150.75	0.00	9,150.75	100.0%
<b>Total Income</b>	<u>9,150.75</u>	<u>0.00</u>	<u>9,150.75</u>	<u>100.0%</u>
<b>Expense</b>				
<b>Staff</b>				
Wages	25,909.56	0.00	25,909.56	100.0%
Medical/dental ins compensation	1,000.00	0.00	1,000.00	100.0%
Payroll Taxes	8,502.98	0.00	8,502.98	100.0%
Payroll Processing	416.67	0.00	416.67	100.0%
<b>Total Staff</b>	<u>35,829.21</u>	<u>0.00</u>	<u>35,829.21</u>	<u>100.0%</u>
<b>RETIREE MEDICAL BENEFITS</b>				
CalPERS Settlement	2,856.24	0.00	2,856.24	100.0%
<b>Total RETIREE MEDICAL BENEFITS</b>	<u>2,856.24</u>	<u>0.00</u>	<u>2,856.24</u>	<u>100.0%</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Emergency Prep Coordinator	16,666.66	0.00	16,666.66	100.0%
Accounting	6,000.00	0.00	6,000.00	100.0%
Contra Costa County Expenses	42.00	0.00	42.00	100.0%
El Cerrito Contract Fee	881,467.64	0.00	881,467.64	100.0%
El Cerrito Reconciliation(s)	47,762.41	0.00	47,762.41	100.0%
Legal Fees	2,415.42	0.00	2,415.42	100.0%
Website Development/Maintenance	520.00	0.00	520.00	100.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<u>954,874.13</u>	<u>0.00</u>	<u>954,874.13</u>	<u>100.0%</u>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	8,406.84	0.00	8,406.84	100.0%
COMMUNITY SERVICE ACTIVITIES - Other	483.17	0.00	483.17	100.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<u>8,890.01</u>	<u>0.00</u>	<u>8,890.01</u>	<u>100.0%</u>
<b>DISTRICT ACTIVITIES</b>				
<b>Office</b>				
Office Expense	1,516.57	0.00	1,516.57	100.0%
Office Supplies	527.10	0.00	527.10	100.0%
Telephone	1,142.37	0.00	1,142.37	100.0%
<b>Total Office</b>	<u>3,186.04</u>	<u>0.00</u>	<u>3,186.04</u>	<u>100.0%</u>
Staff Appreciation	93.49	0.00	93.49	100.0%
<b>Building Maintenance</b>				
Medical Waste Disposal	297.58	0.00	297.58	100.0%
Janitorial Service	251.27	0.00	251.27	100.0%
Miscellaneous Maint.	156.00	0.00	156.00	100.0%
<b>Total Building Maintenance</b>	<u>704.85</u>	<u>0.00</u>	<u>704.85</u>	<u>100.0%</u>
<b>Building Utilities/Service</b>				
Gas and Electric	1,897.36	0.00	1,897.36	100.0%
Water/Sewer	5.45	0.00	5.45	100.0%
<b>Total Building Utilities/Service</b>	<u>1,902.81</u>	<u>0.00</u>	<u>1,902.81</u>	<u>100.0%</u>
<b>Total DISTRICT ACTIVITIES</b>	<u>5,887.19</u>	<u>0.00</u>	<u>5,887.19</u>	<u>100.0%</u>

**Kensington Fire Protection District**  
**Revenue & Expense Budget vs. Actual**  
 July through September 2021

	<b>Jul - Sep 21</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Total Expense</b>	1,008,336.78	0.00	1,008,336.78	100.0%
<b>Net Ordinary Income</b>	-999,186.03	0.00	-999,186.03	100.0%
<b>Net Income</b>	<b>-999,186.03</b>	<b>0.00</b>	<b>-999,186.03</b>	<b>100.0%</b>

## Kensington Fire Protection District

## Trial Balance

10/05/21

As of September 30, 2021

Accrual Basis

	Sep 30, 21	
	Debit	Credit
Petty Cash	200.00	
MCI Fund - Mechanics	0.00	
KFPD Revolving Acct - Gen Fund	162,416.65	
General Fund	847,476.32	
Special Tax Fund	201,282.55	
Capital Fund Cash Total	0.00	
Capital Fund	17,336.95	
Capital Fund:Replacement Funds	0.00	
Grants Receivable	0.00	
Accounts Receivable - Year End	0.00	
Due from County for Reimb.	0.00	
Due From Other Funds	0.00	
Accounts Receivable	7,076.74	
Interest Receivable	0.00	
Advance on Taxes		744.60
Advance on Supplemental Taxes	46,913.78	
KPPCSD Note Receivable	0.00	
E/C Salary Reimbursement Receiv	0.00	
Undeposited Funds	0.00	
Deposits on Fixed Assets	20,000.00	
Prepaid Services - EC		929,229.98
Prepaid Exp.	8,913.69	
Prepaid CERBT - Retiree Trust	480,291.69	
Investments		12,130.28
Investments:Capital Replacement Funds	3,804,608.80	
Investments:Fire Protect. Contract Reserves	3,229,642.67	
Investments:E/C Contract Recon Reserves	409,043.34	
Land	5,800.00	
Equipment	2,104,730.43	
Accumulated Depreciation-Equip		1,015,655.78
Building and Improvements	2,391,581.26	
Accumulated Depreciation - Bldg		1,208,874.20
Water System Improvements	0.00	
Current Capital Outlay	0.00	
Current Capital Outlay:PSB Renovation Soft Costs	37,475.80	
Current Capital Outlay:Ladder Truck	0.00	
Current Capital Outlay:Airpacks	0.00	
Current Capital Outlay:Engine Defibrillators	0.00	
Current Capital Outlay:Public Education	0.00	
Current Capital Outlay:Water System Cistern	0.00	
Current Capital Outlay:Engine	0.00	
Current Capital Outlay:P/S Building Repair/Replace	0.00	
Current Capital Outlay:P/S Bldg Bay Doors	0.00	
Current Capital Outlay:Bay Lighting	0.00	
Current Capital Outlay:Computers/Computerized Equip.	0.00	
Current Capital Outlay:Office Equipment-Copier	0.00	
Current Capital Outlay:P/S Building - MCI Fund	0.00	
Current Capital Outlay:EBRICS Radios	0.00	
Current Capital Outlay:FF High Band Radios	0.00	
Current Capital Outlay:B/C Command Vehicle	0.00	
Current Capital Outlay:Thermal Imager	0.00	
Current Capital Outlay:800 MHz System	0.00	
Current Capital Outlay:Water System Improvements	0.00	
Current Capital Outlay:Fire Engine Type I	104.40	
Current Capital Outlay:Firefighters Qtrs/Equip	210.00	
Current Capital Outlay:Apparatus Bay Construction	0.00	
Current Capital Outlay:Holmatro Tool	0.00	
Current Capital Outlay:Computers/Furniture	0.00	
Current Capital Outlay:Type III Engine	0.00	
Current Capital Outlay:Public Safety Building PreConst	0.00	
Prop 1A Loan - State of CA	0.00	
Suspense	0.00	
Due to Revolving Acct - Gen Fnd		311,901.29
Due to Other - Issued by CCC		15,406.93

## Kensington Fire Protection District

## Trial Balance

10/05/21

As of September 30, 2021

Accrual Basis

	Sep 30, 21	
	Debit	Credit
Due To Other Funds	0.00	
Accounts Payable		1,605.65
Accrued Salary Reimb Income-EC	0.00	
Surety Bond Claim Held	0.00	
EI Cerrito Service Contract Pay	929,230.05	
Wages & PR Taxes Payable	0.00	
Deferred Comp Payable	0.00	
KPPCSD MCI Deposit Payable	0.00	
Deferred Inflow of Resources		9,731.00
EI Cerrito Reconciliation Liab.		419,249.04
CalPERS Settlement Payable		28,562.56
GASB 45 Accrual	0.00	
Postretirement Health Ben Liab	21,064.16	
Postretirement Health Ben-Prior	0.00	
Fund Equity - General		3,889,496.00
Fund Equity - Capital Projects		3,213,698.00
Fund Equity - Special Revenue		109,075.00
Fund Equity - Gen Fixed Asset		2,212,997.01
Fund Equity		2,346,227.99
Opening Bal Equity	0.00	
MCI Income - DON'T USE	0.00	
Property Taxes	0.00	
Special Taxes	0.00	
Other Tax Income	0.00	
Lease Agreement		9,150.75
Interest Income	0.00	
Salary Reimbursement Agreement	0.00	
Salary Reimb Agreement Recon(s)	0.00	
Grant Revenue	0.00	
Surety Bond Claim	0.00	
Miscellaneous Income	0.00	
Staff	0.00	
Staff:Wages	25,909.56	
Staff:Longevity Pay	0.00	
Staff:Overtime Wages	0.00	
Staff:Vacation Wages	0.00	
Staff:Medical/dental ins compensation	1,000.00	
Staff:Retirement Contribution	0.00	
Staff:Payroll Taxes	8,502.98	
Staff:Workers Compensation/Life Ins	0.00	
Staff:Payroll Processing	416.67	
RETIREE MEDICAL BENEFITS	0.00	
RETIREE MEDICAL BENEFITS:PERS Medical	0.00	
RETIREE MEDICAL BENEFITS:Delta Dental	0.00	
RETIREE MEDICAL BENEFITS:Vision Care	0.00	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	2,856.24	
RETIREE MEDICAL BENEFITS:CCCERA Settlement Agreement	0.00	
OUTSIDE PROFESSIONAL SERVICES	0.00	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	16,666.66	
OUTSIDE PROFESSIONAL SERVICES:Accounting	6,000.00	
OUTSIDE PROFESSIONAL SERVICES:Actuarial Valuation	0.00	
OUTSIDE PROFESSIONAL SERVICES:Actuarial Study	0.00	
OUTSIDE PROFESSIONAL SERVICES:Audit	0.00	
OUTSIDE PROFESSIONAL SERVICES:Bank Fee	0.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	42.00	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	881,467.64	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	47,762.41	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	0.00	
OUTSIDE PROFESSIONAL SERVICES:Emergency Planning	0.00	
OUTSIDE PROFESSIONAL SERVICES:Fire Abatement Contract	0.00	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	0.00	
OUTSIDE PROFESSIONAL SERVICES:RGS Contract	0.00	
OUTSIDE PROFESSIONAL SERVICES:Grant Writer/Coordinator	0.00	
OUTSIDE PROFESSIONAL SERVICES:Risk Management Insurance	0.00	

## Trial Balance

As of September 30, 2021

	Sep 30, 21	
	Debit	Credit
OUTSIDE PROFESSIONAL SERVICES:LAFCO Fees	0.00	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	2,415.42	
OUTSIDE PROFESSIONAL SERVICES:PSB Consultant	0.00	
OUTSIDE PROFESSIONAL SERVICES:BHI/GM Recruitment	0.00	
OUTSIDE PROFESSIONAL SERVICES:Temporary Services	0.00	
OUTSIDE PROFESSIONAL SERVICES:Polygon Study	0.00	
OUTSIDE PROFESSIONAL SERVICES:RFP Consultant	0.00	
OUTSIDE PROFESSIONAL SERVICES:Traffic Study	0.00	
OUTSIDE PROFESSIONAL SERVICES:Professional Fees	0.00	
OUTSIDE PROFESSIONAL SERVICES:State Mandated Claims Consult	0.00	
OUTSIDE PROFESSIONAL SERVICES:Water System Improvements	0.00	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	520.00	
OUTSIDE PROFESSIONAL SERVICES:Wildland Vegetation Mgmt	0.00	
COMMUNITY SERVICE ACTIVITIES	483.17	
COMMUNITY SERVICE ACTIVITIES:Public Education	8,406.84	
COMMUNITY SERVICE ACTIVITIES:Comm. Pharmaceutical Drop-Off	0.00	
COMMUNITY SERVICE ACTIVITIES:Vial of Life Program	0.00	
COMMUNITY SERVICE ACTIVITIES:Vial of Life Program	0.00	
COMMUNITY SERVICE ACTIVITIES:CERT Emerg Kits/Sheds/Prepared	0.00	
COMMUNITY SERVICE ACTIVITIES:Open Houses	0.00	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	0.00	
COMMUNITY SERVICE ACTIVITIES:DFSC Matching Grants	0.00	
COMMUNITY SERVICE ACTIVITIES:Firesafe Planting Grants	0.00	
COMMUNITY SERVICE ACTIVITIES:Demonstration Garden	0.00	
COMMUNITY SERVICE ACTIVITIES:Community Sandbags	0.00	
COMMUNITY SERVICE ACTIVITIES:Volunteer Appreciation	0.00	
COMMUNITY SERVICE ACTIVITIES:Community Center Contribution	0.00	
DISTRICT ACTIVITIES	0.00	
DISTRICT ACTIVITIES:Professional Development	0.00	
DISTRICT ACTIVITIES:Office	0.00	
DISTRICT ACTIVITIES:Office:Office Expense	1,516.57	
DISTRICT ACTIVITIES:Office:Office Supplies	527.10	
DISTRICT ACTIVITIES:Office:Telephone	1,142.37	
DISTRICT ACTIVITIES:Office:Office- Other	0.00	
DISTRICT ACTIVITIES:Election	0.00	
DISTRICT ACTIVITIES:Firefighter's Apparel & PPE	0.00	
DISTRICT ACTIVITIES:Firefighters' Expenses	0.00	
DISTRICT ACTIVITIES:Engine Rescue Equipment	0.00	
DISTRICT ACTIVITIES:Airpacks Expense	0.00	
DISTRICT ACTIVITIES:Ladder Truck Expense	0.00	
DISTRICT ACTIVITIES:Staff Appreciation	93.49	
DISTRICT ACTIVITIES:Memberships	0.00	
DISTRICT ACTIVITIES:Memberships:CCCSDA	0.00	
DISTRICT ACTIVITIES:Memberships:CSDA	0.00	
DISTRICT ACTIVITIES:Memberships:Diablo Fire Safe	0.00	
DISTRICT ACTIVITIES:Firefighters' Memorial Contrib	0.00	
DISTRICT ACTIVITIES:Wildland Safety Gear	0.00	
DISTRICT ACTIVITIES:Building Maintenance	0.00	
DISTRICT ACTIVITIES:Building Maintenance:Needs Assess/Feasibility Study	0.00	
DISTRICT ACTIVITIES:Building Maintenance:Gardening service	0.00	
DISTRICT ACTIVITIES:Building Maintenance:Building alarm	0.00	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	297.58	
DISTRICT ACTIVITIES:Building Maintenance:Storage Room Emergency Repair	0.00	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	251.27	
DISTRICT ACTIVITIES:Building Maintenance:Mechanical service	0.00	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	156.00	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.:Scheduled Re...	0.00	
DISTRICT ACTIVITIES:Building Utilities/Service	0.00	
DISTRICT ACTIVITIES:Building Utilities/Service:Garbage	0.00	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	1,897.36	
DISTRICT ACTIVITIES:Building Utilities/Service:Sewer Charge	0.00	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	5.45	
DISTRICT ACTIVITIES:Emergency Preparedness Council	0.00	
DISTRICT ACTIVITIES:FireWise Workshop	0.00	

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10/05/21

Accrual Basis

**Kensington Fire Protection District**  
**Trial Balance**  
As of September 30, 2021

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	Sep 30, 21	
	Debit	Credit
DISTRICT ACTIVITIES:Hills Emergency Forum	0.00	
Contingency	0.00	
Contingency:CalPERS Settlement for Ret FF	0.00	
Contingency:IFSTA Manuals	0.00	
Contingency:Printer/Fax	0.00	
Contingency:Business Suite	0.00	
Contingency:Graphic Design	0.00	
Contingency:General	0.00	
Contingency:Annexation	0.00	
Contingency:Accounting	0.00	
Contingency:Firefighter T-Shirts	0.00	
Reconciliation Discrepancies	0.00	
Uncategorized Expenses	0.00	
Transfers In - Capital	0.00	
Transfers In - Special	0.00	
Transfers In - General	0.00	
Tranfers In	0.00	
Depreciation Expense	0.00	
Transfers Out - Capital	0.00	
Transfers Out - Special	0.00	
Transfers Out - General	0.00	
Transfers Out	0.00	
<Gain>/Loss on Asset Disposal	0.00	
No acct	0.00	
<b>TOTAL</b>	<b><u>15733736.06</u></b>	<b><u>15733736.06</u></b>