

Kensington Fire Protection District
Revenue & Expense Annual Budget vs. Actual YTD
 July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	4,104,607.68	4,348,427.00	-243,819.32	94.39%
Special Taxes	0.00	200,450.00	-200,450.00	0.0%
Other Tax Income	0.00	25,250.00	-25,250.00	0.0%
Lease Agreement	12,201.00	36,603.00	-24,402.00	33.33%
Interest Income	0.00	121,800.00	-121,800.00	0.0%
Salary Reimbursement Agreement	0.00	0.00	0.00	0.0%
Salary Reimb Agreement Recon(s)	0.00	0.00	0.00	0.0%
Grant Revenue	0.00	0.00	0.00	0.0%
Miscellaneous Income	0.00	0.00	0.00	0.0%
Total Income	4,116,808.68	4,732,530.00	-615,721.32	86.99%
Expense				
Staff				
Wages	23,805.00	144,164.00	-120,359.00	16.51%
Longevity Pay	0.00	0.00	0.00	0.0%
Overtime Wages	0.00	0.00	0.00	0.0%
Vacation Wages	0.00	0.00	0.00	0.0%
Medical/dental ins compensation	0.00	0.00	0.00	0.0%
Retirement Contribution	0.00	0.00	0.00	0.0%
Payroll Taxes	1,821.09	14,416.00	-12,594.91	12.63%
Workers Compensation/Life Ins	0.00	0.00	0.00	0.0%
Payroll Processing	139.14	0.00	139.14	100.0%
Total Staff	25,765.23	158,580.00	-132,814.77	16.25%
RETIREE MEDICAL BENEFITS				
PERS Medical	0.00	0.00	0.00	0.0%
Delta Dental	0.00	0.00	0.00	0.0%
Vision Care	0.00	0.00	0.00	0.0%
CalPERS Settlement	1,904.16	11,425.00	-9,520.84	16.67%
Total RETIREE MEDICAL BENEFITS	1,904.16	11,425.00	-9,520.84	16.67%
OUTSIDE PROFESSIONAL SERVICES				
Accounting	9,950.00	15,000.00	-5,050.00	66.33%
Actuarial Valuation	0.00	5,600.00	-5,600.00	0.0%
Audit	0.00	17,500.00	-17,500.00	0.0%
Contra Costa County Expenses	0.00	38,759.00	-38,759.00	0.0%
EI Cerrito Contract Fee	1,100,591.89	3,229,643.00	-2,129,051.11	34.08%
EI Cerrito Reconciliation(s)	82,338.67	288,532.00	-206,193.33	28.54%
IT Services and Equipment	714.20	17,480.00	-16,765.80	4.09%
Fire Abatement Contract	0.00	10,000.00	-10,000.00	0.0%
Fire Engineer Plan Review	0.00	2,060.00	-2,060.00	0.0%
Grant Writer/Coordinator	0.00	15,000.00	-15,000.00	0.0%
Risk Management Insurance	0.00	14,420.00	-14,420.00	0.0%
LAFCO Fees	2,293.70	2,601.00	-307.30	88.19%

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	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Legal Fees	16,392.30	55,000.00	-38,607.70	29.8%
Website Development/Maintenance	200.00	2,520.00	-2,320.00	7.94%
Wildland Vegetation Mgmt	0.00	12,600.00	-12,600.00	0.0%
OUTSIDE PROFESSIONAL SERVICES - Other	<u>12,673.51</u>	<u>46,000.00</u>	<u>-33,326.49</u>	<u>27.55%</u>
Total OUTSIDE PROFESSIONAL SERVICES	<u>1,225,154.27</u>	<u>3,772,715.00</u>	<u>-2,547,560.73</u>	<u>32.47%</u>
COMMUNITY SERVICE ACTIVITIES				
Public Education	0.00	27,000.00	-27,000.00	0.0%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	3,500.00	-3,500.00	0.0%
Open Houses	0.00	1,800.00	-1,800.00	0.0%
Community Shredder	0.00	3,200.00	-3,200.00	0.0%
DFSC Matching Grants	0.00	24,000.00	-24,000.00	0.0%
Firesafe Planting Grants	0.00	3,000.00	-3,000.00	0.0%
Community Sandbags	0.00	1,500.00	-1,500.00	0.0%
Volunteer Appreciation	0.00	1,500.00	-1,500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	<u>0.00</u>	<u>68,000.00</u>	<u>-68,000.00</u>	<u>0.0%</u>
DISTRICT ACTIVITIES				
Professional Development	0.00	10,000.00	-10,000.00	0.0%
Office				
Office Expense	417.56	2,958.00	-2,540.44	14.12%
Office Supplies	17.23	2,856.00	-2,838.77	0.6%
Telephone	2,410.14	8,610.00	-6,199.86	27.99%
Office- Other	187.92	102.00	85.92	184.24%
Total Office	<u>3,032.85</u>	<u>14,526.00</u>	<u>-11,493.15</u>	<u>20.88%</u>
Election	0.00	4,000.00	-4,000.00	0.0%
Firefighter's Apparel & PPE	0.00	750.00	-750.00	0.0%
Firefighters' Expenses	0.00	5,250.00	-5,250.00	0.0%
Staff Appreciation	0.00	1,750.00	-1,750.00	0.0%
Memberships	500.00	11,220.00	-10,720.00	4.46%
Building Maintenance				
Needs Assess/Feasibility Study	11,129.65	50,000.00	-38,870.35	22.26%
Gardening service	0.00	2,000.00	-2,000.00	0.0%
Building alarm	0.00	840.00	-840.00	0.0%
Medical Waste Disposal	646.46	8,400.00	-7,753.54	7.7%
Janitorial Service	420.00	1,575.00	-1,155.00	26.67%
Miscellaneous Maint.	60.00	17,850.00	-17,790.00	0.34%
Total Building Maintenance	<u>12,256.11</u>	<u>80,665.00</u>	<u>-68,408.89</u>	<u>15.19%</u>
Building Utilities/Service				
Gas and Electric	1,378.93	11,130.00	-9,751.07	12.39%
Water/Sewer	1,143.49	2,520.00	-1,376.51	45.38%
Total Building Utilities/Service	<u>2,522.42</u>	<u>13,650.00</u>	<u>-11,127.58</u>	<u>18.48%</u>
Total DISTRICT ACTIVITIES	<u>18,311.38</u>	<u>141,811.00</u>	<u>-123,499.62</u>	<u>12.91%</u>
Contingency	0.00	25,000.00	-25,000.00	0.0%

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	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Expense	1,271,135.04	4,177,531.00	-2,906,395.96	30.43%
Net Ordinary Income	2,845,673.64	554,999.00	2,290,674.64	512.74%
Other Income/Expense				
Other Income				
Transfers In - Capital	0.00	0.00	0.00	0.0%
Transfers In - General	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Other Expense				
Depreciation Expense	0.00	0.00	0.00	0.0%
Transfers Out - Capital	0.00	0.00	0.00	0.0%
Transfers Out - Special	0.00	0.00	0.00	0.0%
Transfers Out - General	0.00	0.00	0.00	0.0%
<Gain>/Loss on Asset Disposal	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	<u>2,845,673.64</u>	<u>554,999.00</u>	<u>2,290,674.64</u>	<u>512.74%</u>

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

10/15/20

Accrual Basis

July 1 through October 8, 2020

	Jul 1 - Oct 8, 20	Jul 1 - Oct 8, 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,104,607.68	4,015,128.11	89,479.57	2.2%
Special Taxes	0.00	200,652.50	-200,652.50	-100.0%
Other Tax Income	0.00	161.96	-161.96	-100.0%
Lease Agreement	12,201.00	9,150.75	3,050.25	33.3%
Salary Reimbursement Agreement	0.00	22,760.68	-22,760.68	-100.0%
Salary Reimb Agreement Recon(s)	0.00	133.32	-133.32	-100.0%
Miscellaneous Income	0.00	1,610.24	-1,610.24	-100.0%
Total Income	4,116,808.68	4,249,597.56	-132,788.88	-3.1%
Expense				
Staff				
Wages	23,805.00	24,958.50	-1,153.50	-4.6%
Longevity Pay	0.00	1,000.00	-1,000.00	-100.0%
Overtime Wages	0.00	2,087.79	-2,087.79	-100.0%
Vacation Wages	0.00	7,857.47	-7,857.47	-100.0%
Medical/dental ins compensation	0.00	2,940.00	-2,940.00	-100.0%
Retirement Contribution	0.00	1,896.84	-1,896.84	-100.0%
Payroll Taxes	1,821.09	2,370.45	-549.36	-23.2%
Workers Compensation/Life Ins	0.00	1,531.90	-1,531.90	-100.0%
Payroll Processing	139.14	470.39	-331.25	-70.4%
Total Staff	25,765.23	45,113.34	-19,348.11	-42.9%
RETIREE MEDICAL BENEFITS				
PERS Medical	0.00	0.00	0.00	0.0%
Delta Dental	0.00	0.00	0.00	0.0%
Vision Care	0.00	0.00	0.00	0.0%
CalPERS Settlement	1,904.16	0.00	1,904.16	100.0%
Total RETIREE MEDICAL BENEFITS	1,904.16	0.00	1,904.16	100.0%
OUTSIDE PROFESSIONAL SERVICES				
Accounting	9,950.00	200.00	9,750.00	4,875.0%
Actuarial Valuation	0.00	2,900.00	-2,900.00	-100.0%
Audit	0.00	12,000.00	-12,000.00	-100.0%
EI Cerrito Contract Fee	1,100,591.89	1,010,829.16	89,762.73	8.9%
EI Cerrito Reconciliation(s)	82,338.67	45,666.68	36,671.99	80.3%
IT Services and Equipment	714.20	0.00	714.20	100.0%
Fire Engineer Plan Review	0.00	373.58	-373.58	-100.0%
RGS Contract	16,728.00	0.00	16,728.00	100.0%
Risk Management Insurance	0.00	12,561.00	-12,561.00	-100.0%
LAFCO Fees	2,293.70	2,548.19	-254.49	-10.0%
Legal Fees	16,392.30	7,693.38	8,698.92	113.1%
Traffic Study	480.00	2,100.00	-1,620.00	-77.1%
Water System Improvements	458.87	0.00	458.87	100.0%
Website Development/Maintenance	200.00	600.00	-400.00	-66.7%
Wildland Vegetation Mgmt	0.00	3,850.00	-3,850.00	-100.0%
OUTSIDE PROFESSIONAL SERVICES - Other	12,193.51	0.00	12,193.51	100.0%
Total OUTSIDE PROFESSIONAL SERVICES	1,242,341.14	1,101,321.99	141,019.15	12.8%
COMMUNITY SERVICE ACTIVITIES				
Public Education	0.00	7,930.96	-7,930.96	-100.0%
Open Houses	0.00	406.75	-406.75	-100.0%
Total COMMUNITY SERVICE ACTIVITIES	0.00	8,337.71	-8,337.71	-100.0%
DISTRICT ACTIVITIES				
Professional Development	0.00	2,128.38	-2,128.38	-100.0%
Office				
Office Expense	417.56	478.12	-60.56	-12.7%
Office Supplies	17.23	443.73	-426.50	-96.1%
Telephone	2,410.14	1,446.94	963.20	66.6%
Office- Other	187.92	0.00	187.92	100.0%
Total Office	3,032.85	2,368.79	664.06	28.0%
Firefighters' Expenses	0.00	31.14	-31.14	-100.0%
Memberships	500.00	7,727.00	-7,227.00	-93.5%
Building Maintenance				
Needs Assess/Feasibility Study	11,129.65	24,685.16	-13,555.51	-54.9%
Gardening service	0.00	350.00	-350.00	-100.0%
Medical Waste Disposal	646.46	1,677.88	-1,031.42	-61.5%
Janitorial Service	420.00	420.00	0.00	0.0%
Miscellaneous Maint.	60.00	6,409.99	-6,349.99	-99.1%
Total Building Maintenance	12,256.11	33,543.03	-21,286.92	-63.5%
Building Utilities/Service				
Gas and Electric	1,378.93	2,551.70	-1,172.77	-46.0%
Water/Sewer	684.62	209.32	475.30	227.1%
Total Building Utilities/Service	2,063.55	2,761.02	-697.47	-25.3%
Total DISTRICT ACTIVITIES	17,852.51	48,559.36	-30,706.85	-63.2%
Total Expense	1,287,863.04	1,203,332.40	84,530.64	7.0%
Net Ordinary Income	2,828,945.64	3,046,265.16	-217,319.52	-7.1%
Other Income/Expense				
Other Income				
Transfers In - General	0.00	11,933.86	-11,933.86	-100.0%
Total Other Income	0.00	11,933.86	-11,933.86	-100.0%
Other Expense				
Transfers Out - Capital	0.00	11,933.86	-11,933.86	-100.0%
Total Other Expense	0.00	11,933.86	-11,933.86	-100.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	2,828,945.64	3,046,265.16	-217,319.52	-7.1%

Kensington Fire Protection District Trial Balance

10/15/20

Accrual Basis

As of September 30, 2020

	Sep 30, 20	
	Debit	Credit
Petty Cash	200.00	
MCI Fund - Mechanics	0.00	
KFPD Revolving Acct - Gen Fund	7,176.51	
General Fund	2,036,383.97	
Special Tax Fund	10,152.74	
Capital Fund	27,532.57	
Grants Receivable	0.00	
Accounts Receivable - Year End	112,644.40	
Due from County for Reimb.	0.00	
Due From Other Funds	0.00	
Accounts Receivable	7,801.48	
Interest Receivable	29,322.99	
Advance on Taxes	4,098,958.97	
Advance on Supplemental Taxes	54,517.41	
KPPCSD Note Receivable	0.00	
E/C Salary Reimbursement Receiv	0.00	
Undeposited Funds	0.00	
Deposits on Fixed Assets	220,000.00	
Prepaid Services - EC		807,410.60
Prepaid Exp.	7,754.69	
Prepaid CERBT - Retiree Trust	188,175.30	
Investments		845,140.37
Investments:Capital Replacement Funds	3,534,838.00	
Investments:Fire Protect. Contract Reserves	3,229,642.67	
Investments:E/C Contract Recon Reserves	409,043.34	
Land	5,800.00	
Equipment	1,487,223.95	
Accumulated Depreciation-Equip		920,240.15
Building and Improvements	2,391,581.26	
Accumulated Depreciation - Bldg		1,141,261.00
Water System Improvements	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	59,863.07	
Current Capital Outlay:Thermal Imager	0.00	
Current Capital Outlay:Water System Improvements	0.00	
Current Capital Outlay:Fire Engine Type I	0.00	
Current Capital Outlay:Firefighters Qtrs/Equip	105.00	
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	10,801.56	
Prop 1A Loan - State of CA	0.00	
Suspense	0.00	
Due to Revolving Acct - Gen Fnd		271.68
Due to Other - Issued by CCC		668,688.18
Due To Other Funds	0.00	
Accounts Payable	41,857.44	
Accrued Salary Reimb Income-EC	0.00	
Surety Bond Claim Held	0.00	
EI Cerrito Service Contract Pay	807,410.67	
Wages & PR Taxes Payable		6,585.09
Deferred Comp Payable	0.00	
KPPCSD MCI Deposit Payable	0.00	

Kensington Fire Protection District

Trial Balance

As of September 30, 2020

10/15/20

Accrual Basis

	Sep 30, 20	
	Debit	Credit
Deferred Inflow of Resources		6,911.00
EI Cerrito Reconciliation Liab.		419,249.04
CalPERS Settlement Payable		27,610.48
GASB 45 Accrual	0.00	
Postretirement Health Ben Liab	16,540.76	
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		2,212,892.01
Fund Equity		1,401,656.18
Opening Bal Equity	0.00	
Property Taxes		4,104,607.68
Lease Agreement		9,150.75
Staff:Wages	23,805.00	
Staff:Payroll Taxes	1,821.09	
Staff:Payroll Processing	139.14	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	1,904.16	
OUTSIDE PROFESSIONAL SERVICES	11,777.21	
OUTSIDE PROFESSIONAL SERVICES:Accounting	9,950.00	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	807,410.67	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	82,338.67	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	714.20	
OUTSIDE PROFESSIONAL SERVICES:RGS Contract	16,728.00	
OUTSIDE PROFESSIONAL SERVICES:LAFCO Fees	2,293.70	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	11,490.72	
OUTSIDE PROFESSIONAL SERVICES:Traffic Study	480.00	
OUTSIDE PROFESSIONAL SERVICES:Water System Improvements	458.87	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	200.00	
DISTRICT ACTIVITIES:Office:Office Expense	417.56	
DISTRICT ACTIVITIES:Office:Office Supplies	17.23	
DISTRICT ACTIVITIES:Office:Telephone	2,410.14	
DISTRICT ACTIVITIES:Office:Office- Other	187.92	
DISTRICT ACTIVITIES:Memberships	500.00	
DISTRICT ACTIVITIES:Building Maintenance:Needs Assess/Feasibility Study	11,129.65	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	348.84	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	420.00	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	60.00	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	1,378.93	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	232.76	
TOTAL	19,783,943.21	19,783,943.21