

**Kensington Fire Protection District  
Cash and Investment Balance Sheet  
As of July 31, 2022**

**Current Cash and Investments**

<b>Cash Balance</b>		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	102,225.64	Balance as of 7/31/2022
General Fund	2,986,825.38	Balance as of 7/31/2022, Pending Reconciliations
Special Tax Fund	7,674.95	Balance as of 7/31/2022, Pending Reconciliations
Capital Fund	2,751.31	Balance as of 7/31/2022, Pending Reconciliations
<b>Total Cash Balance</b>	<b>3,099,677.28</b>	
<b>Investments</b>		
Capital Replacement Funds	1,362,290.56	Balance as of 7/31/2022, Pending Reconciliations
Special Tax Fund	515.80	Balance as of 7/31/2022, Pending Reconciliations
Fire Protection Contract Reserves	3,021,642.67	Balance as of 7/31/2022, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 7/31/2022, Pending Reconciliations
Investments - Other	1,962,597.47	Balance as of 7/31/2022, Pending Reconciliations
<b>Total Investments</b>	<b>6,756,089.84</b>	
<b>Total Current Cash and Investments</b>	<b>9,855,767.12</b>	

## Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,783,333.69	4,642,753.00	140,580.69	103.03%
Special Taxes	204,417.70	204,418.00	-0.30	100.0%
Other Tax Income	24,612.02	24,000.00	612.02	102.55%
Lease Agreement	36,603.00	27,450.00	9,153.00	133.34%
Interest Income	14,188.47	30,000.00	-15,811.53	47.3%
CERBT Reimbursement	40,282.11	80,000.00	-39,717.89	50.35%
Miscellaneous Income	388,159.01	388,159.00	0.01	100.0%
<b>Total Income</b>	<u>5,491,596.00</u>	<u>5,396,780.00</u>	<u>94,816.00</u>	<u>101.76%</u>
<b>Expense</b>				
Vehicle Maintenance	5,501.05			
<b>Staff</b>				
Wages	134,967.75	160,000.00	-25,032.25	84.36%
Vacation Wages	9,182.25	9,500.00	-317.75	96.66%
Medical/dental ins compensation	12,000.00	12,000.00	0.00	100.0%
Payroll Taxes	11,533.62	14,000.00	-2,466.38	82.38%
Workers Compensation/Life Ins	758.90	759.00	-0.10	99.99%
Payroll Processing	1,970.58	2,300.00	-329.42	85.68%
<b>Total Staff</b>	<u>170,413.10</u>	<u>198,559.00</u>	<u>-28,145.90</u>	<u>85.83%</u>
<b>RETIREE MEDICAL BENEFITS</b>				
PERS Medical	54,506.66	70,000.00	-15,493.34	77.87%
Delta Dental	11,385.48	13,500.00	-2,114.52	84.34%
Vision Care	3,877.20	3,900.00	-22.80	99.42%
CalPERS Settlement	18,089.68	12,377.00	5,712.68	146.16%
<b>Total RETIREE MEDICAL BENEFITS</b>	<u>87,859.02</u>	<u>99,777.00</u>	<u>-11,917.98</u>	<u>88.06%</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Crime Insurance Policy	2,757.00			
Nixle Fee	3,182.70	3,183.00	-0.30	99.99%
Long Term Financial Planner	26,031.25	30,000.00	-3,968.75	86.77%
Emergency Prep Coordinator	99,999.96	100,000.00	-0.04	100.0%
Accounting	37,045.00	36,000.00	1,045.00	102.9%
Actuarial Valuation	3,000.00	5,600.00	-2,600.00	53.57%
Audit	16,000.00	17,500.00	-1,500.00	91.43%
Bank Fee	37.00	0.00	37.00	100.0%
Contra Costa County Expenses	53,644.28	35,000.00	18,644.28	153.27%
El Cerrito Contract Fee	3,525,870.50	3,525,860.00	10.50	100.0%
El Cerrito Reconciliation(s)	191,049.61	191,060.00	-10.39	100.0%
IT Services and Equipment	722.73	12,000.00	-11,277.27	6.02%
Fire Abatement Contract	0.00	5,000.00	-5,000.00	0.0%
Fire Engineer Plan Review	688.00	3,000.00	-2,312.00	22.93%
Grant Writer/Coordinator	6,547.50	50,000.00	-43,452.50	13.1%
Risk Management Insurance	0.00	14,420.00	-14,420.00	0.0%
LAFCO Fees	0.00	4,254.00	-4,254.00	0.0%

## Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Legal Fees	6,914.00	24,000.00	-17,086.00	28.81%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	3,227.40	2,750.00	477.40	117.36%
Wildland Vegetation Mgmt	4,000.00	7,600.00	-3,600.00	52.63%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>3,980,716.93</b>	<b>4,077,227.00</b>	<b>-96,510.07</b>	<b>97.63%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	17,761.88	28,649.00	-10,887.12	62.0%
EP Coord Expense Account	0.00	1,000.00	-1,000.00	0.0%
Comm. Pharmaceutical Drop-Off	0.00	470.00	-470.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	3,532.00	-3,532.00	0.0%
Open Houses	0.00	1,800.00	-1,800.00	0.0%
Community Shredder	5,608.46	4,465.00	1,143.46	125.61%
Firesafe Planting Grants	1,360.00	3,000.00	-1,640.00	45.33%
Community Sandbags	1,728.57	1,729.00	-0.43	99.98%
Volunteer Appreciation	449.69	0.00	449.69	100.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>26,908.60</b>	<b>44,645.00</b>	<b>-17,736.40</b>	<b>60.27%</b>
<b>DISTRICT ACTIVITIES</b>				
Equipment	1,696.98			
Professional Development	3,323.58	10,000.00	-6,676.42	33.24%
<b>Office</b>				
Office Expense	3,846.45	5,000.00	-1,153.55	76.93%
Office Supplies	694.33	2,000.00	-1,305.67	34.72%
Telephone	8,720.10	7,800.00	920.10	111.8%
Office- Other	0.00	382.00	-382.00	0.0%
<b>Total Office</b>	<b>13,260.88</b>	<b>15,182.00</b>	<b>-1,921.12</b>	<b>87.35%</b>
Firefighter's Apparel & PPE	0.00	2,000.00	-2,000.00	0.0%
Firefighters' Expenses	9,140.68	13,300.00	-4,159.32	68.73%
Staff Appreciation	93.49	3,000.00	-2,906.51	3.12%
Memberships	7,615.00	8,720.00	-1,105.00	87.33%
<b>Building Maintenance</b>				
Gardening service	2,275.00	5,000.00	-2,725.00	45.5%
Building alarm	1,264.44	1,500.00	-235.56	84.3%
Medical Waste Disposal	2,140.61	7,500.00	-5,359.39	28.54%
Janitorial Service	2,208.17	1,400.00	808.17	157.73%
Miscellaneous Maint.	6,591.92	25,000.00	-18,408.08	26.37%
<b>Total Building Maintenance</b>	<b>14,480.14</b>	<b>40,400.00</b>	<b>-25,919.86</b>	<b>35.84%</b>
<b>Building Utilities/Service</b>				
Gas and Electric	11,852.14	12,500.00	-647.86	94.82%
Water/Sewer	4,118.34	3,000.00	1,118.34	137.28%
<b>Total Building Utilities/Service</b>	<b>15,970.48</b>	<b>15,500.00</b>	<b>470.48</b>	<b>103.04%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>65,581.23</b>	<b>108,102.00</b>	<b>-42,520.77</b>	<b>60.67%</b>
Contingency	0.00	25,000.00	-25,000.00	0.0%
<b>Total Expense</b>	<b>4,336,979.93</b>	<b>4,553,310.00</b>	<b>-216,330.07</b>	<b>95.25%</b>
<b>Net Ordinary Income</b>	<b>1,154,616.07</b>	<b>843,470.00</b>	<b>311,146.07</b>	<b>136.89%</b>

**Kensington Fire Protection District**  
**Profit & Loss Budget vs. Actual**  
July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>1,154,616.07</u>	<u>843,470.00</u>	<u>311,146.07</u>	<u>136.89%</u>

08/04/22

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

Accrual Basis

July 2022

	Jul 22	Jul 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,528,876.89	4,316,420.77	212,456.12	4.9%
Lease Agreement	3,050.25	3,050.25	0.00	0.0%
Interest Income	12,631.00	0.00	12,631.00	100.0%
<b>Total Income</b>	<b>4,544,558.14</b>	<b>4,319,471.02</b>	<b>225,087.12</b>	<b>5.2%</b>
<b>Expense</b>				
<b>Staff</b>				
Wages	13,906.00	5,388.00	8,518.00	158.1%
Payroll Taxes	1,063.80	412.17	651.63	158.1%
Payroll Processing	157.08	72.01	85.07	118.1%
<b>Total Staff</b>	<b>15,126.88</b>	<b>5,872.18</b>	<b>9,254.70</b>	<b>157.6%</b>
<b>RETIREE MEDICAL BENEFITS</b>				
CalPERS Settlement	0.00	952.08	-952.08	-100.0%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>0.00</b>	<b>952.08</b>	<b>-952.08</b>	<b>-100.0%</b>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	0.00	3,000.00	-3,000.00	-100.0%
Contra Costa County Expenses	44.00	42.00	2.00	4.8%
EI Cerrito Contract Fee	320,290.25	293,822.48	26,467.77	9.0%
EI Cerrito Reconciliation(s)	10,263.75	15,920.80	-5,657.05	-35.5%
IT Services and Equipment	250.00	0.00	250.00	100.0%
Legal Fees	3,680.64	0.00	3,680.64	100.0%
Website Development/Maintenance	260.00	260.00	0.00	0.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>334,788.64</b>	<b>313,045.28</b>	<b>21,743.36</b>	<b>7.0%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	1,545.21	2,253.41	-708.20	-31.4%
Community Shredder	308.10	0.00	308.10	100.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>1,853.31</b>	<b>2,253.41</b>	<b>-400.10</b>	<b>-17.8%</b>
<b>DISTRICT ACTIVITIES</b>				
<b>Office</b>				
Office Expense	257.96	319.76	-61.80	-19.3%
Telephone	1,420.30	571.77	848.53	148.4%
<b>Total Office</b>	<b>1,678.26</b>	<b>891.53</b>	<b>786.73</b>	<b>88.2%</b>
Firefighters' Expenses	28,581.68	0.00	28,581.68	100.0%
Staff Appreciation	0.00	93.49	-93.49	-100.0%
Memberships	325.00	0.00	325.00	100.0%
<b>Building Maintenance</b>				
Janitorial Service	201.56	0.00	201.56	100.0%
Miscellaneous Maint.	267.00	4,053.23	-3,786.23	-93.4%
<b>Total Building Maintenance</b>	<b>468.56</b>	<b>4,053.23</b>	<b>-3,584.67</b>	<b>-88.4%</b>
<b>Building Utilities/Service</b>				
Gas and Electric	1,190.52	1,718.37	-527.85	-30.7%
Water/Sewer	-214.81	217.44	-432.25	-198.8%
<b>Total Building Utilities/Service</b>	<b>975.71</b>	<b>1,935.81</b>	<b>-960.10</b>	<b>-49.6%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>32,029.21</b>	<b>6,974.06</b>	<b>25,055.15</b>	<b>359.3%</b>
<b>Total Expense</b>	<b>383,798.04</b>	<b>329,097.01</b>	<b>54,701.03</b>	<b>16.6%</b>
<b>Net Ordinary Income</b>	<b>4,160,760.10</b>	<b>3,990,374.01</b>	<b>170,386.09</b>	<b>4.3%</b>
<b>Net Income</b>	<b>4,160,760.10</b>	<b>3,990,374.01</b>	<b>170,386.09</b>	<b>4.3%</b>

**Kensington Fire Protection District**  
**Trial Balance**  
**As of July 31, 2022**

08/04/22  
 Accrual Basis

	Jul 31, 22	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	180,016.72	
General Fund	2,986,825.38	
Special Tax Fund	7,674.95	
Capital Fund	2,751.31	
Accounts Receivable	10,759.78	
Advance on Taxes	4,496,788.07	
Advance on Supplemental Taxes	95,090.40	
Deposits on Fixed Assets	20,000.00	
Prepaid Services - EC	0.07	
Prepaid Exp.	1,159.00	
Prepaid CERBT - Retiree Trust	461,679.48	
Investments	13,340.88	
Investments:Capital Replacement Funds	3,312,062.95	
Investments:Fire Protect. Contract Reserves	3,021,642.67	
Investments:E/C Contract Recon Reserves	409,043.34	
Land	5,800.00	
Equipment	2,073,780.43	
Accumulated Depreciation-Equip		1,011,602.78
Building and Improvements	2,391,581.26	
Accumulated Depreciation - Bldg		1,208,874.20
Current Capital Outlay:Temporary Facilities Project	93,033.84	
Current Capital Outlay:PSB Renovation Soft Costs	509,101.93	
Current Capital Outlay:Fire Engine Type I	104.40	
Current Capital Outlay:Firefighters Qtrs/Equip	210.00	
Due to Revolving Acct - Gen Fnd		365,296.50
Due to Other - Issued by CCC		14,194.76
Accounts Payable		2,282.57
Deferred Inflow of Resources		9,731.00
EI Cerrito Reconciliation Liab.		419,249.04
CalPERS Settlement Payable		28,562.56
Postretirement Health Ben Liab	20,094.86	
Fund Equity - General		3,889,496.00
Fund Equity - Capital Projects		3,213,698.00
Fund Equity - Special Revenue		109,075.00
Fund Equity - Gen Fixed Asset		2,212,997.01
Fund Equity		3,476,637.65
Property Taxes		4,528,876.89
Lease Agreement		3,050.25
Interest Income		12,631.00
Staff:Wages	13,906.00	
Staff:Payroll Taxes	1,063.80	
Staff:Payroll Processing	157.08	
RETIREE MEDICAL BENEFITS:Delta Dental	948.79	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	8,766.66	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	44.00	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	320,290.25	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	10,263.75	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	250.00	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	3,680.64	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	260.00	
COMMUNITY SERVICE ACTIVITIES:Public Education	1,545.21	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	308.10	
DISTRICT ACTIVITIES:Office:Office Expense	257.96	
DISTRICT ACTIVITIES:Office:Telephone	1,420.30	
DISTRICT ACTIVITIES:Firefighters' Expenses	28,581.68	
DISTRICT ACTIVITIES:Memberships	325.00	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	201.56	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	267.00	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	1,190.52	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer		214.81
<b>TOTAL</b>	<b><u>20,506,470.02</u></b>	<b><u>20,506,470.02</u></b>