

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

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	143,528.43	Balance as of 10/31/2022, Pending Reconciliations
General Fund	659,704.08	Balance as of 10/31/2022, Pending Reconciliations
Special Tax Fund	0.02	Balance as of 10/31/2022, Pending Reconciliations
Capital Fund	1,089,894.65	Balance as of 10/31/2022, Pending Reconciliations
Total Cash Balance	1,893,327.18	
Investments		
US T-Bills - 4/20/23	3,000,000.00	Balance as of 10/31/2022, Pending Reconciliations
Fed Home Lon Bk Fixed Securities - 9/27/23	3,500,000.00	Balance as of 10/31/2022, Pending Reconciliations
Other	17,719.01	Balance as of 10/31/2022, Pending Reconciliations
Total Investments	6,517,719.01	
Total Current Cash and Investments	8,411,046.19	

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

	<u>Jul - Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	4,651,576.24	4,689,181.00	-37,604.76	99.2%
Special Taxes	200,436.70	206,462.00	-6,025.30	97.08%
Other Tax Income	0.00	24,000.00	-24,000.00	0.0%
Lease Agreement	3,050.25	0.00	3,050.25	100.0%
Interest Income	33,260.17	20,000.00	13,260.17	166.3%
CERBT Reimbursement	18,088.02	80,000.00	-61,911.98	22.61%
Miscellaneous Income	163.18	0.00	163.18	100.0%
Total Income	<u>4,906,574.56</u>	<u>5,019,643.00</u>	<u>-113,068.44</u>	<u>97.75%</u>
Expense				
Rent	3,250.00			
Staff				
Wages	50,105.44	130,000.00	-79,894.56	38.54%
Vacation Wages	2,700.00	21,665.00	-18,965.00	12.46%
Medical/dental ins compensation	3,000.00	12,000.00	-9,000.00	25.0%
Payroll Taxes	4,269.12	12,500.00	-8,230.88	34.15%
Workers Compensation/Life Ins	1,760.33	650.00	1,110.33	270.82%
Payroll Processing	753.70	2,500.00	-1,746.30	30.15%
Total Staff	<u>62,588.59</u>	<u>179,315.00</u>	<u>-116,726.41</u>	<u>34.9%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	11,404.71	72,500.00	-61,095.29	15.73%
Delta Dental	3,795.16	14,000.00	-10,204.84	27.11%
Vision Care	969.30	4,100.00	-3,130.70	23.64%
CalPERS Settlement	0.00	7,616.00	-7,616.00	0.0%
Total RETIREE MEDICAL BENEFITS	<u>16,169.17</u>	<u>98,216.00</u>	<u>-82,046.83</u>	<u>16.46%</u>
OUTSIDE PROFESSIONAL SERVICES				
Nixle Fee	3,182.70	4,000.00	-817.30	79.57%
Long Term Financial Planner	3,162.50	5,000.00	-1,837.50	63.25%
Emergency Prep Coordinator	26,299.98	105,200.00	-78,900.02	25.0%
Accounting	9,000.00	36,000.00	-27,000.00	25.0%
Actuarial Valuation	0.00	5,600.00	-5,600.00	0.0%
Audit	0.00	16,000.00	-16,000.00	0.0%
Bank Fee	0.00	25.00	-25.00	0.0%
Contra Costa County Expenses	23,735.48	38,000.00	-14,264.52	62.46%
El Cerrito Contract Fee	1,281,161.03	3,843,483.00	-2,562,321.97	33.33%
El Cerrito Reconciliation(s)	41,055.03	123,165.00	-82,109.97	33.33%
IT Services and Equipment	1,000.00	15,000.00	-14,000.00	6.67%
Fire Abatement Contract	0.00	5,000.00	-5,000.00	0.0%
Fire Engineer Plan Review	640.00	3,000.00	-2,360.00	21.33%
RGS Contract	0.00	0.00	0.00	0.0%
Grant Writer/Coordinator	0.00	50,000.00	-50,000.00	0.0%
Risk Management Insurance	0.00	19,000.00	-19,000.00	0.0%
LAFCO Fees	0.00	5,000.00	-5,000.00	0.0%

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

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
Legal Fees	8,281.44	20,000.00	-11,718.56	41.41%
BHI/GM Recruitment	0.00	0.00	0.00	0.0%
Temporary Services	0.00	0.00	0.00	0.0%
Traffic Study	0.00	0.00	0.00	0.0%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	1,040.00	4,500.00	-3,460.00	23.11%
Wildland Vegetation Mgmt	2,500.00	7,600.00	-5,100.00	32.9%
Total OUTSIDE PROFESSIONAL SERVICES	1,401,058.16	4,315,573.00	-2,914,514.84	32.47%
COMMUNITY SERVICE ACTIVITIES				
Groundbreaking Ceremony	420.38			
Public Education	3,998.93	30,000.00	-26,001.07	13.33%
EP Coord Expense Account	0.00	1,000.00	-1,000.00	0.0%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	4,000.00	-4,000.00	0.0%
Open Houses	607.35	1,800.00	-1,192.65	33.74%
Community Shredder	2,963.51	5,000.00	-2,036.49	59.27%
DFSC Matching Grants	0.00	0.00	0.00	0.0%
Firesafe Planting Grants	0.00	25,000.00	-25,000.00	0.0%
Community Sandbags	713.38	1,900.00	-1,186.62	37.55%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
Community Center Contribution	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	8,703.55	72,200.00	-63,496.45	12.06%
DISTRICT ACTIVITIES				
Professional Development	595.00	10,000.00	-9,405.00	5.95%
Office				
Office Equipment	899.23			
Office Expense	1,372.95	5,000.00	-3,627.05	27.46%
Office Supplies	0.00	2,000.00	-2,000.00	0.0%
Telephone	6,329.31	8,000.00	-1,670.69	79.12%
Office- Other	0.00	500.00	-500.00	0.0%
Office - Other	0.00	0.00	0.00	0.0%
Total Office	8,601.49	15,500.00	-6,898.51	55.49%
Election	0.00	7,500.00	-7,500.00	0.0%
Firefighter's Apparel & PPE	1,264.02	2,000.00	-735.98	63.2%
Firefighters' Expenses	28,581.68	30,000.00	-1,418.32	95.27%
Staff Appreciation	137.27	3,000.00	-2,862.73	4.58%
Memberships	695.00	9,000.00	-8,305.00	7.72%
Building Maintenance				
Needs Assess/Feasibility Study	0.00	0.00	0.00	0.0%
Gardening service	0.00	4,000.00	-4,000.00	0.0%
Building alarm	0.00	1,500.00	-1,500.00	0.0%
Medical Waste Disposal	124.60	7,500.00	-7,375.40	1.66%
Janitorial Service	806.24	2,000.00	-1,193.76	40.31%
Miscellaneous Maint.	9,199.70	5,000.00	4,199.70	183.99%

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

	<u>Jul - Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Building Maintenance	10,130.54	20,000.00	-9,869.46	50.65%
Building Utilities/Service				
Gas and Electric	5,042.20	13,000.00	-7,957.80	38.79%
Water/Sewer	1,472.32	4,000.00	-2,527.68	36.81%
Total Building Utilities/Service	<u>6,514.52</u>	<u>17,000.00</u>	<u>-10,485.48</u>	<u>38.32%</u>
Total DISTRICT ACTIVITIES	56,519.52	114,000.00	-57,480.48	49.58%
Contingency				
General	0.00	25,000.00	-25,000.00	0.0%
Contingency - Other	0.00	0.00	0.00	0.0%
Total Contingency	<u>0.00</u>	<u>25,000.00</u>	<u>-25,000.00</u>	<u>0.0%</u>
Total Expense	<u>1,548,288.99</u>	<u>4,804,304.00</u>	<u>-3,256,015.01</u>	<u>32.23%</u>
Net Ordinary Income	3,358,285.57	215,339.00	3,142,946.57	1,559.53%
Other Income/Expense				
Other Income				
Discount on US TBills	61,625.00			
Discount on Fixed Security	143,060.07			
Total Other Income	<u>204,685.07</u>			
Net Other Income	204,685.07			
Net Income	<u><u>3,562,970.64</u></u>	<u><u>215,339.00</u></u>	<u><u>3,347,631.64</u></u>	<u><u>1,654.59%</u></u>

11/02/22

Kensington Fire Protection District
Profit & Loss Prev Year Comparison
July through October 2022

Accrual Basis

	Jul - Oct 22	Jul - Oct 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,651,576.24	4,441,921.68	209,654.56	4.7%
Special Taxes	200,436.70	204,417.70	-3,981.00	-2.0%
Lease Agreement	3,050.25	12,201.00	-9,150.75	-75.0%
Interest Income	33,260.17	4,530.66	28,729.51	634.1%
CERBT Reimbursement	18,088.02	0.00	18,088.02	100.0%
Miscellaneous Income	163.18	0.00	163.18	100.0%
Total Income	4,906,574.56	4,663,071.04	243,503.52	5.2%
Expense				
Rent	3,250.00	0.00	3,250.00	100.0%
Staff				
Wages	50,105.44	47,038.00	3,067.44	6.5%
Vacation Wages	2,700.00	0.00	2,700.00	100.0%
Medical/dental ins compensation	3,000.00	1,000.00	2,000.00	200.0%
Payroll Taxes	4,269.12	3,674.90	594.22	16.2%
Workers Compensation/Life Ins	1,760.33	-540.74	2,301.07	425.5%
Payroll Processing	753.70	576.50	177.20	30.7%
Total Staff	62,588.59	51,748.66	10,839.93	21.0%
RETIREE MEDICAL BENEFITS				
PERS Medical	11,404.71	0.00	11,404.71	100.0%
Delta Dental	3,795.16	0.00	3,795.16	100.0%
Vision Care	969.30	0.00	969.30	100.0%
CalPERS Settlement	0.00	3,808.32	-3,808.32	-100.0%
Total RETIREE MEDICAL BENEFITS	16,169.17	3,808.32	12,360.85	324.6%
OUTSIDE PROFESSIONAL SERVICES				
Nixle Fee	3,182.70	3,182.70	0.00	0.0%
Long Term Financial Planner	3,162.50	0.00	3,162.50	100.0%
Emergency Prep Coordinator	26,299.98	33,333.32	-7,033.34	-21.1%
Accounting	9,000.00	12,000.00	-3,000.00	-25.0%
Bank Fee	0.00	25.00	-25.00	-100.0%
Contra Costa County Expenses	23,735.48	19,565.05	4,170.43	21.3%
El Cerrito Contract Fee	1,281,161.03	1,175,290.18	105,870.85	9.0%
El Cerrito Reconciliation(s)	41,055.03	63,683.21	-22,628.18	-35.5%
IT Services and Equipment	1,000.00	22.78	977.22	4,289.8%
Fire Engineer Plan Review	640.00	0.00	640.00	100.0%
Legal Fees	8,281.44	3,743.12	4,538.32	121.2%
Website Development/Maintenance	1,040.00	1,040.00	0.00	0.0%
Wildland Vegetation Mgmt	2,500.00	0.00	2,500.00	100.0%
Total OUTSIDE PROFESSIONAL SERVICES	1,401,058.16	1,311,885.36	89,172.80	6.8%
COMMUNITY SERVICE ACTIVITIES				
Groundbreaking Ceremony	420.38	0.00	420.38	100.0%
Public Education	3,998.93	10,223.20	-6,224.27	-60.9%
Open Houses	607.35	0.00	607.35	100.0%
Community Shredder	2,963.51	0.00	2,963.51	100.0%
Community Sandbags	713.38	0.00	713.38	100.0%
Total COMMUNITY SERVICE ACTIVITIES	8,703.55	10,223.20	-1,519.65	-14.9%
DISTRICT ACTIVITIES				
Equipment	0.00	1,696.98	-1,696.98	-100.0%
Professional Development	595.00	3,323.58	-2,728.58	-82.1%
Office				
Office Equipment	899.23	0.00	899.23	100.0%
Office Expense	1,372.95	1,120.47	252.48	22.5%
Office Supplies	0.00	527.10	-527.10	-100.0%
Telephone	6,329.31	2,427.28	3,902.03	160.8%
Total Office	8,601.49	4,074.85	4,526.64	111.1%
Firefighter's Apparel & PPE	1,264.02	0.00	1,264.02	100.0%
Firefighters' Expenses	28,581.68	0.00	28,581.68	100.0%
Staff Appreciation	137.27	93.49	43.78	46.8%
Memberships	695.00	7,615.00	-6,920.00	-90.9%
Building Maintenance				
Medical Waste Disposal	124.60	903.58	-778.98	-86.2%
Janitorial Service	806.24	642.65	163.59	25.5%
Miscellaneous Maint.	9,199.70	5,021.72	4,177.98	83.2%
Total Building Maintenance	10,130.54	6,567.95	3,562.59	54.2%

11/02/22

Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July through October 2022

	Jul - Oct 22	Jul - Oct 21	\$ Change	% Change
Building Utilities/Service				
Gas and Electric	5,042.20	4,385.54	656.66	15.0%
Water/Sewer	1,472.32	2,840.37	-1,368.05	-48.2%
Total Building Utilities/Service	<u>6,514.52</u>	<u>7,225.91</u>	<u>-711.39</u>	<u>-9.8%</u>
Total DISTRICT ACTIVITIES	<u>56,519.52</u>	<u>30,597.76</u>	<u>25,921.76</u>	<u>84.7%</u>
Total Expense	<u>1,548,288.99</u>	<u>1,408,263.30</u>	<u>140,025.69</u>	<u>9.9%</u>
Net Ordinary Income	3,358,285.57	3,254,807.74	103,477.83	3.2%
Other Income/Expense				
Other Income				
Discount on US TBills	61,625.00	0.00	61,625.00	100.0%
Discount on Fixed Security	143,060.07	0.00	143,060.07	100.0%
Total Other Income	<u>204,685.07</u>	<u>0.00</u>	<u>204,685.07</u>	<u>100.0%</u>
Net Other Income	<u>204,685.07</u>	<u>0.00</u>	<u>204,685.07</u>	<u>100.0%</u>
Net Income	<u><u>3,562,970.64</u></u>	<u><u>3,254,807.74</u></u>	<u><u>308,162.90</u></u>	<u><u>9.5%</u></u>

Kensington Fire Protection District Trial Balance

11/02/22

Accrual Basis

As of October 31, 2022

	Oct 31, 22	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	143,528.43	
General Fund	659,704.08	
Special Tax Fund	0.02	
Capital Fund	1,089,894.65	
Accounts Receivable	4,805.80	
Advance on Taxes	4,697,224.77	
Advance on Supplemental Taxes	95,090.40	
Deposits on Fixed Assets	20,000.00	
Prepaid Services - EC	0.07	
Prepaid Exp.	1,159.00	
Prepaid CERBT - Retiree Trust	461,679.48	
Investments:US TBills - 4/20/23	3,000,000.00	
Investments:Fed Home Loan Bk - 9/27/23	3,500,000.00	
Investments:Fire Protect. Contract Reserves	17,719.01	
Land	5,800.00	
Equipment	2,073,780.43	
Accumulated Depreciation-Equip		1,011,602.78
Building and Improvements	2,391,581.26	
Accumulated Depreciation - Bldg		1,208,874.20
Current Capital Outlay:Temporary Facilities Project	379,194.25	
Current Capital Outlay:PSB Renovation Soft Costs	571,907.18	
Current Capital Outlay:P/S Building Repair/Replace	22,803.83	
Current Capital Outlay:Fire Engine Type I	104.40	
Current Capital Outlay:Firefighters Qtrs/Equip	210.00	
Due to Revolving Acct - Gen Fnd		4,226.06
Due to Other - Issued by CCC		14,194.76
Accounts Payable		1,605.34
Deferred Inflow of Resources		9,731.00
EI Cerrito Reconciliation Liab.		419,249.04
CalPERS Settlement Payable		28,562.56
Postretirement Health Ben Liab	20,094.86	
Fund Equity - General		3,889,496.00
Fund Equity - Capital Projects		3,213,698.00
Fund Equity - Special Revenue		109,075.00
Fund Equity - Gen Fixed Asset		2,212,997.01
Fund Equity		3,470,199.53
Property Taxes		4,651,576.24
Special Taxes		200,436.70
Lease Agreement		3,050.25
Interest Income		33,260.17
CERBT Reimbursement		18,088.02
Miscellaneous Income		163.18
Rent	3,250.00	
Staff:Wages	50,105.44	
Staff:Vacation Wages	2,700.00	
Staff:Medical/dental ins compensation	3,000.00	
Staff:Payroll Taxes	4,269.12	
Staff:Workers Compensation/Life Ins	1,760.33	
Staff:Payroll Processing	753.70	
RETIREE MEDICAL BENEFITS:PERS Medical	11,404.71	
RETIREE MEDICAL BENEFITS:Delta Dental	3,795.16	
RETIREE MEDICAL BENEFITS:Vision Care	969.30	
OUTSIDE PROFESSIONAL SERVICES:Nixle Fee	3,182.70	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	3,162.50	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	26,299.98	
OUTSIDE PROFESSIONAL SERVICES:Accounting	9,000.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	23,735.48	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	1,281,161.03	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	41,055.03	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	1,000.00	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	640.00	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	8,281.44	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	1,040.00	
OUTSIDE PROFESSIONAL SERVICES:Wildland Vegetation Mgmt	2,500.00	
COMMUNITY SERVICE ACTIVITIES:Groundbreaking Ceremony	420.38	

**Kensington Fire Protection District
Trial Balance**

11/02/22

Accrual Basis

As of October 31, 2022

	Oct 31, 22	
	Debit	Credit
COMMUNITY SERVICE ACTIVITIES:Public Education	3,998.93	
COMMUNITY SERVICE ACTIVITIES:Open Houses	607.35	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	2,963.51	
COMMUNITY SERVICE ACTIVITIES:Community Sandbags	713.38	
DISTRICT ACTIVITIES:Professional Development	595.00	
DISTRICT ACTIVITIES:Office:Office Equipment	899.23	
DISTRICT ACTIVITIES:Office:Office Expense	1,372.95	
DISTRICT ACTIVITIES:Office:Telephone	6,329.31	
DISTRICT ACTIVITIES:Firefighter's Apparel & PPE	1,264.02	
DISTRICT ACTIVITIES:Firefighters' Expenses	28,581.68	
DISTRICT ACTIVITIES:Staff Appreciation	137.27	
DISTRICT ACTIVITIES:Memberships	695.00	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	124.60	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	806.24	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	9,199.70	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	5,042.20	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	1,472.32	
Discount on US TBills		61,625.00
Discount on Fixed Security		143,060.07
TOTAL	20,704,770.91	20,704,770.91