

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

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	138,072.61	Balance as of 8/31/2022
General Fund	2,264,855.32	Balance as of 8/31/2022, Pending Reconciliations
Special Tax Fund	7,674.95	Balance as of 8/31/2022, Pending Reconciliations
Capital Fund	1,337,169.63	Balance as of 8/31/2022, Pending Reconciliations
Total Cash Balance	3,747,972.51	
Investments		
Capital Replacement Funds	480.25	Balance as of 8/31/2022, Pending Reconciliations
Special Tax Fund	515.24	Balance as of 8/31/2022, Pending Reconciliations
Fire Protection Contract Reserves	3,021,642.67	Balance as of 8/31/2022, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 8/31/2022, Pending Reconciliations
Investments - Other	1,961,408.34	Balance as of 8/31/2022, Pending Reconciliations
Total Investments	5,393,089.84	
Total Current Cash and Investments	9,141,062.35	

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 1 through September 9, 2022

	Jul 1 - Sep 9, 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes	4,528,876.89	4,689,181.00	-160,304.11	96.58%
Special Taxes	0.00	206,462.00	-206,462.00	0.0%
Other Tax Income	0.00	24,000.00	-24,000.00	0.0%
Lease Agreement	9,150.75	0.00	9,150.75	100.0%
Interest Income	12,631.00	20,000.00	-7,369.00	63.16%
CERBT Reimbursement	0.00	80,000.00	-80,000.00	0.0%
Total Income	4,550,658.64	5,019,643.00	-468,984.36	90.66%
Expense				
Staff				
Wages	24,356.00	130,000.00	-105,644.00	18.74%
Vacation Wages	0.00	21,665.00	-21,665.00	0.0%
Medical/dental ins compensation	0.00	12,000.00	-12,000.00	0.0%
Payroll Taxes	1,863.23	12,500.00	-10,636.77	14.91%
Workers Compensation/Life Ins	1,640.00	650.00	990.00	252.31%
Payroll Processing	372.62	2,500.00	-2,127.38	14.91%
Total Staff	28,231.85	179,315.00	-151,083.15	15.74%
RETIREE MEDICAL BENEFITS				
PERS Medical	7,603.14	72,500.00	-64,896.86	10.49%
Delta Dental	2,846.37	14,000.00	-11,153.63	20.33%
Vision Care	646.20	4,100.00	-3,453.80	15.76%
CalPERS Settlement	0.00	7,616.00	-7,616.00	0.0%
Total RETIREE MEDICAL BENEFITS	11,095.71	98,216.00	-87,120.29	11.3%
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	17,533.32	105,200.00	-87,666.68	16.67%
Accounting	3,000.00	36,000.00	-33,000.00	8.33%
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	21,302.00	38,000.00	-16,698.00	56.06%
El Cerrito Contract Fee	960,870.77	3,843,483.00	-2,882,612.23	25.0%
El Cerrito Reconciliation(s)	30,791.27	123,165.00	-92,373.73	25.0%
IT Services and Equipment	500.00	15,000.00	-14,500.00	3.33%
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%
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%
Legal Fees	7,974.72	20,000.00	-12,025.28	39.87%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	780.00	4,500.00	-3,720.00	17.33%

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 1 through September 9, 2022

	Jul 1 - Sep 9, 22	Budget	\$ Over Budget	% of Budget
Wildland Vegetation Mgmt	2,500.00	7,600.00	-5,100.00	32.9%
Total OUTSIDE PROFESSIONAL SERVICES	1,052,237.28	4,315,573.00	-3,263,335.72	24.38%
COMMUNITY SERVICE ACTIVITIES				
Public Education	2,344.79	30,000.00	-27,655.21	7.82%
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	0.00	1,800.00	-1,800.00	0.0%
Community Shredder	924.61	5,000.00	-4,075.39	18.49%
Firesafe Planting Grants	0.00	25,000.00	-25,000.00	0.0%
Community Sandbags	0.00	1,900.00	-1,900.00	0.0%
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	3,269.40	72,200.00	-68,930.60	4.53%
DISTRICT ACTIVITIES				
Professional Development	595.00	10,000.00	-9,405.00	5.95%
Office				
Office Expense	1,047.60	5,000.00	-3,952.40	20.95%
Office Supplies	0.00	2,000.00	-2,000.00	0.0%
Telephone	3,003.60	8,000.00	-4,996.40	37.55%
Office- Other	0.00	500.00	-500.00	0.0%
Total Office	4,051.20	15,500.00	-11,448.80	26.14%
Election	0.00	7,500.00	-7,500.00	0.0%
Firefighter's Apparel & PPE	0.00	2,000.00	-2,000.00	0.0%
Firefighters' Expenses	28,581.68	30,000.00	-1,418.32	95.27%
Staff Appreciation	0.00	3,000.00	-3,000.00	0.0%
Memberships	575.00	9,000.00	-8,425.00	6.39%
Building Maintenance				
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	0.00	7,500.00	-7,500.00	0.0%
Janitorial Service	604.68	2,000.00	-1,395.32	30.23%
Miscellaneous Maint.	8,869.70	5,000.00	3,869.70	177.39%
Total Building Maintenance	9,474.38	20,000.00	-10,525.62	47.37%
Building Utilities/Service				
Gas and Electric	1,260.64	13,000.00	-11,739.36	9.7%
Water/Sewer	35.42	4,000.00	-3,964.58	0.89%
Total Building Utilities/Service	1,296.06	17,000.00	-15,703.94	7.62%
Total DISTRICT ACTIVITIES	44,573.32	114,000.00	-69,426.68	39.1%
Contingency				
General	0.00	25,000.00	-25,000.00	0.0%
Total Contingency	0.00	25,000.00	-25,000.00	0.0%
Total Expense	1,139,407.56	4,804,304.00	-3,664,896.44	23.72%
Net Ordinary Income	3,411,251.08	215,339.00	3,195,912.08	1,584.13%

Kensington Fire Protection District
Profit & Loss Budget vs. Actual
July 1 through September 9, 2022

	<u>Jul 1 - Sep 9, 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>3,411,251.08</u>	<u>215,339.00</u>	<u>3,195,912.08</u>	<u>1,584.13%</u>

09/07/22

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

Accrual Basis

	Jul - Aug 22	Jul - Aug 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,528,876.89	4,341,286.70	187,590.19	4.3%
Lease Agreement	6,100.50	6,100.50	0.00	0.0%
Interest Income	12,631.00	0.00	12,631.00	100.0%
Total Income	4,547,608.39	4,347,387.20	200,221.19	4.6%
Expense				
Staff				
Wages	24,356.00	16,118.25	8,237.75	51.1%
Payroll Taxes	1,863.23	1,309.54	553.69	42.3%
Payroll Processing	372.62	231.84	140.78	60.7%
Total Staff	26,591.85	17,659.63	8,932.22	50.6%
RETIREE MEDICAL BENEFITS				
CalPERS Settlement	0.00	1,904.16	-1,904.16	-100.0%
Total RETIREE MEDICAL BENEFITS	0.00	1,904.16	-1,904.16	-100.0%
OUTSIDE PROFESSIONAL SERVICES				
Accounting	3,000.00	6,000.00	-3,000.00	-50.0%
Contra Costa County Expenses	21,302.00	17,282.00	4,020.00	23.3%
El Cerrito Contract Fee	640,580.51	587,645.01	52,935.50	9.0%
El Cerrito Reconciliation(s)	20,527.51	31,841.61	-11,314.10	-35.5%
IT Services and Equipment	500.00	3.13	496.87	15,874.4%
Fire Engineer Plan Review	640.00	0.00	640.00	100.0%
Legal Fees	7,974.72	2,415.42	5,559.30	230.2%
Website Development/Maintenance	520.00	520.00	0.00	0.0%
Wildland Vegetation Mgmt	2,500.00	0.00	2,500.00	100.0%
Total OUTSIDE PROFESSIONAL SERVICES	697,544.74	645,707.17	51,837.57	8.0%
COMMUNITY SERVICE ACTIVITIES				
Public Education	2,344.79	3,009.51	-664.72	-22.1%
Community Shredder	616.51	0.00	616.51	100.0%
Total COMMUNITY SERVICE ACTIVITIES	2,961.30	3,009.51	-48.21	-1.6%
DISTRICT ACTIVITIES				
Professional Development	595.00	0.00	595.00	100.0%
Office				
Office Expense	907.60	610.48	297.12	48.7%
Office Supplies	0.00	459.96	-459.96	-100.0%
Telephone	3,003.60	1,142.37	1,861.23	162.9%
Total Office	3,911.20	2,212.81	1,698.39	76.8%
Firefighters' Expenses	28,581.68	0.00	28,581.68	100.0%
Staff Appreciation	0.00	93.49	-93.49	-100.0%
Memberships	575.00	0.00	575.00	100.0%
Building Maintenance				
Medical Waste Disposal	0.00	297.58	-297.58	-100.0%
Janitorial Service	403.12	251.27	151.85	60.4%
Miscellaneous Maint.	8,869.70	4,053.23	4,816.47	118.8%
Total Building Maintenance	9,272.82	4,602.08	4,670.74	101.5%

09/07/22

Accrual Basis

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

	<u>Jul - Aug 22</u>	<u>Jul - Aug 21</u>	<u>\$ Change</u>	<u>% Change</u>
Building Utilities/Service				
Gas and Electric	2,101.03	2,552.39	-451.36	-17.7%
Water/Sewer	285.66	217.44	68.22	31.4%
Total Building Utilities/Service	<u>2,386.69</u>	<u>2,769.83</u>	<u>-383.14</u>	<u>-13.8%</u>
Total DISTRICT ACTIVITIES	<u>45,322.39</u>	<u>9,678.21</u>	<u>35,644.18</u>	<u>368.3%</u>
Total Expense	<u>772,420.28</u>	<u>677,958.68</u>	<u>94,461.60</u>	<u>13.9%</u>
Net Ordinary Income	<u>3,775,188.11</u>	<u>3,669,428.52</u>	<u>105,759.59</u>	<u>2.9%</u>
Net Income	<u><u>3,775,188.11</u></u>	<u><u>3,669,428.52</u></u>	<u><u>105,759.59</u></u>	<u><u>2.9%</u></u>

Kensington Fire Protection District
Trial Balance
As of August 31, 2022

09/07/22

Accrual Basis

	Aug 31, 22	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	160,235.75	
General Fund	2,264,855.32	
Special Tax Fund	7,674.95	
Capital Fund	1,337,169.63	
Accounts Receivable	14,704.03	
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	1,949,062.95	
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	102,329.58	
Current Capital Outlay:PSB Renovation Soft Costs	565,577.18	
Current Capital Outlay:Fire Engine Type I	104.40	
Current Capital Outlay:Firefighters Qtrs/Equip	210.00	
Due to Revolving Acct - Gen Fnd		80,119.80
Due to Other - Issued by CCC		14,194.76
Accounts Payable		2,032.57
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		3,472,277.65
Property Taxes		4,528,876.89
Lease Agreement		6,100.50
Interest Income		12,631.00
Staff:Wages	24,356.00	
Staff:Payroll Taxes	1,863.23	
Staff:Payroll Processing	372.62	
RETIREE MEDICAL BENEFITS:PERS Medical	7,603.14	
RETIREE MEDICAL BENEFITS:Delta Dental	2,846.37	
RETIREE MEDICAL BENEFITS:Vision Care	646.20	
OUTSIDE PROFESSIONAL SERVICES:Nixle Fee	3,182.70	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	3,162.50	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	17,533.32	
OUTSIDE PROFESSIONAL SERVICES:Accounting	3,000.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	21,302.00	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	640,580.51	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	20,527.51	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	500.00	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	640.00	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	7,974.72	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	520.00	
OUTSIDE PROFESSIONAL SERVICES:Wildland Vegetation Mgmt	2,500.00	
COMMUNITY SERVICE ACTIVITIES:Public Education	2,344.79	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	616.51	
DISTRICT ACTIVITIES:Professional Development	595.00	
DISTRICT ACTIVITIES:Office:Office Expense	907.60	
DISTRICT ACTIVITIES:Office:Telephone	3,003.60	
DISTRICT ACTIVITIES:Firefighters' Expenses	28,581.68	
DISTRICT ACTIVITIES:Memberships	575.00	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	403.12	

Kensington Fire Protection District

Trial Balance

09/07/22

Accrual Basis

As of August 31, 2022

	Aug 31, 22	
	Debit	Credit
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	8,869.70	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	2,101.03	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	285.66	
TOTAL	<u>20,219,518.76</u>	<u>20,219,518.76</u>