

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of August 31, 2021**

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	144,833.48	Bank Balance as of 08/31/2021
General Fund	1,215,506.28	Balance as of 08/31/2021, Pending Reconciliations
Special Tax Fund	201,282.55	Balance as of 08/31/2021
Capital Fund	17,336.95	Balance as of 08/31/2021
Total Cash Balance	1,579,159.26	
Investments		
Capital Replacement Funds	1,856,026.10	Balance as of 08/31/2021, Pending Reconciliations
Special Tax Fund	208,156.58	Balance as of 08/31/2021, Pending Reconciliations
Fire Protection Contract Reserves	3,229,642.67	Balance as of 08/31/2021, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 08/31/2021, Pending Reconciliations
Investments - Other	1,731,428.55	Balance as of 08/31/2021, Pending Reconciliations
Total Investments	7,434,297.24	
Total Current Cash and Investments	9,013,456.50	

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

09/07/21

Accrual Basis

July through August 2021

	Jul - Aug 21	Jul - Aug 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
MCI Income - DON'T USE	0.00	0.00	0.00	0.0%
Property Taxes	0.00	4,110,418.72	-4,110,418.72	-100.0%
Special Taxes	0.00	0.00	0.00	0.0%
Other Tax Income	0.00	0.00	0.00	0.0%
Lease Agreement	6,100.50	6,100.50	0.00	0.0%
Interest Income	0.00	29,322.99	-29,322.99	-100.0%
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%
Surety Bond Claim	0.00	0.00	0.00	0.0%
Miscellaneous Income	0.00	0.00	0.00	0.0%
Total Income	6,100.50	4,145,842.21	-4,139,741.71	-99.9%
Expense				
Staff				
Wages	16,118.25	23,805.00	-7,686.75	-32.3%
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	1,000.00	0.00	1,000.00	100.0%
Retirement Contribution	0.00	0.00	0.00	0.0%
Payroll Taxes	1,309.54	1,821.09	-511.55	-28.1%
Workers Compensation/Life Ins	0.00	0.00	0.00	0.0%
Payroll Processing	231.84	278.28	-46.44	-16.7%
Staff - Other	0.00	0.00	0.00	0.0%
Total Staff	18,659.63	25,904.37	-7,244.74	-28.0%
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	952.08	952.08	100.0%
CCCERA Settlement Agreement	0.00	0.00	0.00	0.0%
RETIREE MEDICAL BENEFITS - Other	0.00	0.00	0.00	0.0%
Total RETIREE MEDICAL BENEFITS	1,904.16	952.08	952.08	100.0%
OUTSIDE PROFESSIONAL SERVICES				
Emergency Prep Coordinator	8,333.33	0.00	8,333.33	100.0%
Accounting	0.00	9,950.00	-9,950.00	-100.0%
Actuarial Valuation	0.00	0.00	0.00	0.0%
Actuarial Study	0.00	0.00	0.00	0.0%
Audit	0.00	0.00	0.00	0.0%
Bank Fee	0.00	0.00	0.00	0.0%
Contra Costa County Expenses	42.00	5.00	37.00	740.0%
El Cerrito Contract Fee	587,645.01	538,273.78	49,371.23	9.2%
El Cerrito Reconciliation(s)	31,841.61	46,877.67	-15,036.06	-32.1%
IT Services and Equipment	0.00	6,714.20	-6,714.20	-100.0%
Emergency Planning	0.00	0.00	0.00	0.0%
Fire Abatement Contract	0.00	2,450.00	-2,450.00	-100.0%
Fire Engineer Plan Review	0.00	0.00	0.00	0.0%
RGS Contract	0.00	0.00	0.00	0.0%
Grant Writer/Coordinator	0.00	0.00	0.00	0.0%
Risk Management Insurance	0.00	0.00	0.00	0.0%
LAFCO Fees	0.00	0.00	0.00	0.0%
Legal Fees	2,415.42	11,499.84	-9,084.42	-79.0%
PSB Consultant	0.00	0.00	0.00	0.0%
BHI/GM Recruitment	0.00	3,500.00	-3,500.00	-100.0%
Temporary Services	0.00	3,734.38	-3,734.38	-100.0%
Polygon Study	0.00	0.00	0.00	0.0%
RFP Consultant	0.00	0.00	0.00	0.0%
Traffic Study	0.00	0.00	0.00	0.0%
Professional Fees	0.00	0.00	0.00	0.0%
State Mandated Claims Consult	0.00	0.00	0.00	0.0%
Water System Improvements	0.00	0.00	0.00	0.0%
Website Development/Maintenance	520.00	0.00	520.00	100.0%
Wildland Vegetation Mgmt	0.00	0.00	0.00	0.0%
OUTSIDE PROFESSIONAL SERVICES - Ot...	0.00	0.00	0.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	630,797.37	623,004.87	7,792.50	1.3%
COMMUNITY SERVICE ACTIVITIES				
Public Education	5,724.30	0.00	5,724.30	100.0%
Comm. Pharmaceutical Drop-Off	0.00	0.00	0.00	0.0%
Vial of Life Program	0.00	0.00	0.00	0.0%
Vial of Life Program	0.00	0.00	0.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	0.00	0.00	0.0%
Open Houses	0.00	0.00	0.00	0.0%
Community Shredder	0.00	0.00	0.00	0.0%
DFSC Matching Grants	0.00	0.00	0.00	0.0%
Firesafe Planting Grants	0.00	0.00	0.00	0.0%
Demonstration Garden	0.00	0.00	0.00	0.0%
Community Sandbags	0.00	0.00	0.00	0.0%
Volunteer Appreciation	0.00	0.00	0.00	0.0%
Community Center Contribution	0.00	0.00	0.00	0.0%
COMMUNITY SERVICE ACTIVITIES - Other	0.00	0.00	0.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	5,724.30	0.00	5,724.30	100.0%
DISTRICT ACTIVITIES				
Professional Development	0.00	0.00	0.00	0.0%
Office				
Office Expense	1,276.58	477.56	799.02	167.3%
Office Supplies	459.96	17.23	442.73	2,569.5%
Telephone	997.40	2,410.14	-1,412.74	-58.6%
Office - Other	0.00	187.92	-187.92	-100.0%
Office - Other	0.00	0.00	0.00	0.0%
Total Office	2,733.94	3,092.85	-358.91	-11.6%

Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July through August 2021

	Jul - Aug 21	Jul - Aug 20	\$ Change	% Change
Election	0.00	0.00	0.00	0.0%
Firefighter's Apparel & PPE	0.00	0.00	0.00	0.0%
Firefighters' Expenses	0.00	0.00	0.00	0.0%
Engine Rescue Equipment	0.00	0.00	0.00	0.0%
Airpacks Expense	0.00	0.00	0.00	0.0%
Ladder Truck Expense	0.00	0.00	0.00	0.0%
Staff Appreciation	93.49	0.00	93.49	100.0%
Memberships				
CCSDA	0.00	0.00	0.00	0.0%
CSDA	0.00	0.00	0.00	0.0%
Diablo Fire Safe	0.00	0.00	0.00	0.0%
Memberships - Other	0.00	500.00	-500.00	-100.0%
Total Memberships	0.00	500.00	-500.00	-100.0%
Firefighters' Memorial Contrib	0.00	0.00	0.00	0.0%
Wildland Safety Gear	0.00	0.00	0.00	0.0%
Building Maintenance				
Needs Assess/Feasibility Study	0.00	11,129.65	-11,129.65	-100.0%
Gardening service	0.00	0.00	0.00	0.0%
Building alarm	0.00	0.00	0.00	0.0%
Medical Waste Disposal	297.58	139.84	157.74	112.8%
Storage Room Emergency Repair	0.00	0.00	0.00	0.0%
Janitorial Service	251.27	315.00	-63.73	-20.2%
Mechanical service	0.00	0.00	0.00	0.0%
Miscellaneous Maint.				
Scheduled Repairs	0.00	0.00	0.00	0.0%
Miscellaneous Maint. - Other	156.00	3,863.42	-3,707.42	-96.0%
Total Miscellaneous Maint.	156.00	3,863.42	-3,707.42	-96.0%
Building Maintenance - Other	0.00	0.00	0.00	0.0%
Total Building Maintenance	704.85	15,447.91	-14,743.06	-95.4%
Building Utilities/Service				
Garbage	0.00	0.00	0.00	0.0%
Gas and Electric	2,552.39	2,956.13	-403.74	-13.7%
Sewer Charge	0.00	0.00	0.00	0.0%
Water/Sewer	217.44	458.87	-241.43	-52.6%
Building Utilities/Service - Other	0.00	0.00	0.00	0.0%
Total Building Utilities/Service	2,769.83	3,415.00	-645.17	-18.9%
Emergency Preparedness Council	0.00	0.00	0.00	0.0%
FireWise Workshop	0.00	0.00	0.00	0.0%
Hills Emergency Forum	0.00	0.00	0.00	0.0%
DISTRICT ACTIVITIES - Other	0.00	0.00	0.00	0.0%
Total DISTRICT ACTIVITIES	6,302.11	22,455.76	-16,153.65	-71.9%
Contingency				
CalPERS Settlement for Ret FF	0.00	0.00	0.00	0.0%
IFSTA Manuals	0.00	0.00	0.00	0.0%
Printer/Fax	0.00	0.00	0.00	0.0%
Business Suite	0.00	0.00	0.00	0.0%
Graphic Design	0.00	0.00	0.00	0.0%
General	0.00	0.00	0.00	0.0%
Annexation	0.00	0.00	0.00	0.0%
Accounting	0.00	0.00	0.00	0.0%
Firefighter T-Shirts	0.00	0.00	0.00	0.0%
Contingency - Other	0.00	0.00	0.00	0.0%
Total Contingency	0.00	0.00	0.00	0.0%
Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	663,387.57	672,317.08	-8,929.51	-1.3%
Net Ordinary Income	-657,287.07	3,473,525.13	-4,130,812.20	-118.9%
Other Income/Expense				
Other Income				
Transfers In - Capital	0.00	0.00	0.00	0.0%
Transfers In - Special	0.00	0.00	0.00	0.0%
Transfers In - General	0.00	0.00	0.00	0.0%
Tranfers In	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%
Transfers Out	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	-657,287.07	3,473,525.13	-4,130,812.20	-118.9%

Kensington Fire Protection District Revenue & Expense Budget vs. Actual

July through August 2021

	<u>Jul - Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Lease Agreement	6,100.50	0.00	6,100.50	100.0%
Total Income	<u>6,100.50</u>	<u>0.00</u>	<u>6,100.50</u>	<u>100.0%</u>
Expense				
Staff				
Wages	16,118.25	0.00	16,118.25	100.0%
Medical/dental ins compensation	1,000.00	0.00	1,000.00	100.0%
Payroll Taxes	1,309.54	0.00	1,309.54	100.0%
Payroll Processing	231.84	0.00	231.84	100.0%
Total Staff	<u>18,659.63</u>	<u>0.00</u>	<u>18,659.63</u>	<u>100.0%</u>
RETIREE MEDICAL BENEFITS				
CalPERS Settlement	1,904.16	0.00	1,904.16	100.0%
Total RETIREE MEDICAL BENEFITS	<u>1,904.16</u>	<u>0.00</u>	<u>1,904.16</u>	<u>100.0%</u>
OUTSIDE PROFESSIONAL SERVICES				
Emergency Prep Coordinator	8,333.33	0.00	8,333.33	100.0%
Contra Costa County Expenses	42.00	0.00	42.00	100.0%
El Cerrito Contract Fee	587,645.01	0.00	587,645.01	100.0%
El Cerrito Reconciliation(s)	31,841.61	0.00	31,841.61	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%
Total OUTSIDE PROFESSIONAL SERVICES	<u>630,797.37</u>	<u>0.00</u>	<u>630,797.37</u>	<u>100.0%</u>
COMMUNITY SERVICE ACTIVITIES				
Public Education	5,724.30	0.00	5,724.30	100.0%
Total COMMUNITY SERVICE ACTIVITIES	<u>5,724.30</u>	<u>0.00</u>	<u>5,724.30</u>	<u>100.0%</u>
DISTRICT ACTIVITIES				
Office				
Office Expense	1,276.58	0.00	1,276.58	100.0%
Office Supplies	459.96	0.00	459.96	100.0%
Telephone	997.40	0.00	997.40	100.0%
Total Office	<u>2,733.94</u>	<u>0.00</u>	<u>2,733.94</u>	<u>100.0%</u>
Staff Appreciation	93.49	0.00	93.49	100.0%
Building Maintenance				
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%
Total Building Maintenance	<u>704.85</u>	<u>0.00</u>	<u>704.85</u>	<u>100.0%</u>
Building Utilities/Service				
Gas and Electric	2,552.39	0.00	2,552.39	100.0%
Water/Sewer	217.44	0.00	217.44	100.0%
Total Building Utilities/Service	<u>2,769.83</u>	<u>0.00</u>	<u>2,769.83</u>	<u>100.0%</u>
Total DISTRICT ACTIVITIES	<u>6,302.11</u>	<u>0.00</u>	<u>6,302.11</u>	<u>100.0%</u>
Total Expense	<u>663,387.57</u>	<u>0.00</u>	<u>663,387.57</u>	<u>100.0%</u>
Net Ordinary Income	<u>-657,287.07</u>	<u>0.00</u>	<u>-657,287.07</u>	<u>100.0%</u>

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

Net Income

<u>Jul - Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<u>-657,287.07</u>	<u>0.00</u>	<u>-657,287.07</u>	<u>100.0%</u>

Kensington Fire Protection District

Trial Balance

As of August 31, 2021

09/07/21

Accrual Basis

	Aug 31, 21	
	Debit	Credit
Petty Cash	200.00	
MCI Fund - Mechanics	0.00	
KFPD Revolving Acct - Gen Fund	144,833.48	
General Fund	905,762.94	
Special Tax Fund	201,282.55	
Capital Fund	17,336.95	
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	3,104.70	
Interest Receivable	50,890.86	
Advance on Taxes	19,384.39	
Advance on Supplemental Taxes	40,618.23	
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		3,921,262.22
Prepaid Exp.	8,913.69	
Prepaid CERBT - Retiree Trust	363,681.08	
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	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:PSB Renovation Soft Costs	5,891.55	
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	104.40	
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	357,643.41	
Prop 1A Loan - State of CA	0.00	
Suspense	0.00	
Due to Revolving Acct - Gen Fnd		106.65
Due to Other - Issued by CCC		65,223.29
Due To Other Funds	118.00	
Accounts Payable	46,250.48	
Accrued Salary Reimb Income-EC	0.00	
Surety Bond Claim Held	0.00	
EI Cerrito Service Contract Pay	3,921,262.29	
Wages & PR Taxes Payable		6,585.09
Deferred Comp Payable	0.00	

Kensington Fire Protection District

Trial Balance

As of August 31, 2021

09/07/21

Accrual Basis

	Aug 31, 21	
	Debit	Credit
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	20,417.96	
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		2,535,984.23
Opening Bal Equity	0.00	
Lease Agreement		6,100.50
Staff:Wages	16,118.25	
Staff:Medical/dental ins compensation	1,000.00	
Staff:Payroll Taxes	1,309.54	
Staff:Payroll Processing	231.84	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	1,904.16	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	8,333.33	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	42.00	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	587,645.01	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	31,841.61	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	2,415.42	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Mainten...	520.00	
COMMUNITY SERVICE ACTIVITIES:Public Education	5,724.30	
DISTRICT ACTIVITIES:Office:Office Expense	1,276.58	
DISTRICT ACTIVITIES:Office:Office Supplies	459.96	
DISTRICT ACTIVITIES:Office:Telephone	997.40	
DISTRICT ACTIVITIES:Staff Appreciation	93.49	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	297.58	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	251.27	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	156.00	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	2,552.39	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	217.44	
TOTAL	18491597.02	18491597.02