

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of February 28, 2022**

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	144,872.40	Balance as of 2/28/2022, Pending Reconciliations
General Fund	2,260,073.91	Balance as of 2/28/2022, Pending Reconciliations
Special Tax Fund	124,764.10	Balance as of 2/28/2022, Pending Reconciliations
Capital Fund	454,548.26	Balance as of 2/28/2022, Pending Reconciliations
Total Cash Balance	2,984,458.67	
Investments		
Capital Replacement Funds	1,359,742.64	Balance as of 2/28/2022, Pending Reconciliations
Special Tax Fund	514.84	Balance as of 2/28/2022, Pending Reconciliations
Fire Protection Contract Reserves	3,021,642.67	Balance as of 2/28/2022, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 2/28/2022, Pending Reconciliations
Investments - Other	1,951,615.63	Balance as of 2/28/2022, Pending Reconciliations
Total Investments	6,742,559.12	
 Total Current Cash and Investments	 9,727,017.79	

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

	<u>Jul '21 - Feb 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	4,642,753	4,642,753	0	100.0%
Special Taxes	204,418	204,418	0	100.0%
Other Tax Income	12,234	24,000	-11,766	50.97%
Lease Agreement	24,402	27,450	-3,048	88.9%
Interest Income	13,289	30,000	-16,711	44.3%
CERBT Reimbursement		80,000		
Miscellaneous Income	428,441	388,159		
Grant Revenue				
Total Income	5,325,536	5,396,780	-71,244	98.68%
Expense				
Staff				
Wages	99,553	160,000	-60,447	62.22%
Vacation Wages	0	9,500	-9,500	0.0%
Medical/dental ins compensation	1,000	12,000	-11,000	8.33%
Payroll Taxes	7,280	14,000	-6,720	52.0%
Workers Compensation/Life Ins	576	759	-183	75.94%
Payroll Processing	1,307	2,300	-993	56.84%
Total Staff	109,717	198,559	-88,842	55.26%
RETIREE MEDICAL BENEFITS				
PERS Medical		70,000		
Delta Dental		13,500		
Vision Care		3,900		
CalPERS Settlement	8,569	12,377	-3,808	69.23%
Total RETIREE MEDICAL BENEFITS	8,569	99,777	-91,208	8.59%
OUTSIDE PROFESSIONAL SERVICES				
Nixle Fee	3,183	3,183		
Long Term Financial Planner	14,981	30,000	-15,019	49.94%
Emergency Prep Coordinator	66,667	100,000	-33,333	66.67%
Accounting	21,150	36,000	-14,850	58.75%
Actuarial Valuation	3,000	5,600	-2,600	53.57%
Audit	16,000	17,500	-1,500	91.43%
Bank Fee	25	0	25	100.0%
Contra Costa County Expenses	19,978	35,000	-15,022	57.08%
El Cerrito Contract Fee	2,644,403	3,525,860	-881,457	75.0%
El Cerrito Reconciliation(s)	143,287	191,060	-47,773	75.0%
IT Services and Equipment	23	12,000	-11,977	0.19%
Fire Abatement Contract	0	5,000	-5,000	0.0%
Fire Engineer Plan Review	688	3,000	-2,312	22.93%
Grant Writer/Coordinator	6,548	50,000	-43,453	13.1%
Risk Management Insurance	0	14,420	-14,420	0.0%
LAFCO Fees	0	4,254	-4,254	0.0%
Legal Fees	5,074	24,000	-18,926	21.14%

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

	Jul '21 - Feb 22	Budget	\$ Over Budget	% of Budget
Water System Improvements	0	10,000	-10,000	0.0%
Website Development/Maintenance	2,340	2,750	-410	85.09%
Wildland Vegetation Mgmt	0	7,600	-7,600	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	2,947,346	4,077,227	-1,129,881	72.29%
COMMUNITY SERVICE ACTIVITIES				
Public Education	10,294	28,649	-18,355	35.93%
EP Coord Expense Account		1,000		
Comm. Pharmaceutical Drop-Off	0	470	-470	0.0%
CERT Emerg Kits/Sheds/Prepared	0	3,532	-3,532	0.0%
Open Houses	0	1,800	-1,800	0.0%
Community Shredder	2,676	4,465	-1,789	59.93%
Firesafe Planting Grants	0	3,000	-3,000	0.0%
Community Sandbags	1,729	1,729	0	99.98%
Volunteer Appreciation	0	0	0	0.0%
COMMUNITY SERVICE ACTIVITIES - Other	483			
Total COMMUNITY SERVICE ACTIVITIES	15,181	44,645	-29,464	34.0%
DISTRICT ACTIVITIES				
Professional Development	3,324	10,000	-6,676	33.24%
Office				
Office Expense	2,382	5,000	-2,618	47.64%
Office Supplies	694	2,000	-1,306	34.72%
Telephone	4,412	7,800	-3,388	56.56%
Office- Other	0	382	-382	0.0%
Total Office	7,488	15,182	-7,694	49.32%
Firefighter's Apparel & PPE	0	2,000	-2,000	0.0%
Firefighters' Expenses	0	13,300	-13,300	0.0%
Staff Appreciation	93	3,000	-2,907	3.12%
Memberships	7,615	8,720	-1,105	87.33%
Building Maintenance				
Needs Assess/Feasibility Study	5,405			
Gardening service	2,275	5,000	-2,725	45.5%
Building alarm	0	1,500	-1,500	0.0%
Medical Waste Disposal	2,141	7,500	-5,359	28.54%
Janitorial Service	1,425	1,400	25	101.82%
Miscellaneous Maint.	1,280	25,000	-23,720	5.12%
Total Building Maintenance	12,527	40,400	-27,873	31.01%
Building Utilities/Service				
Gas and Electric	8,176	12,500	-4,325	65.4%
Water/Sewer	3,252	3,000	252	108.39%
Total Building Utilities/Service	11,427	15,500	-4,073	73.73%
Total DISTRICT ACTIVITIES	42,474	108,102	-65,628	39.29%
Contingency	0	25,000	-25,000	0.0%
Total Expense	3,123,287	4,553,310	-1,430,023	68.59%

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

	<u>Jul '21 - Feb 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Ordinary Income	2,202,249	843,470	1,358,779	261.09%
Net Income	<u>2,202,249</u>	<u>843,470</u>	<u>1,358,779</u>	<u>261.09%</u>

Note: Highlighted cells were revised in the Mid-Year Adjustment on 02/09/2022

Kensington Fire Protection District

Trial Balance

As of February 28, 2022

03/02/22

Accrual Basis

	Feb 28, 22	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	144,872.40	
General Fund	2,260,073.91	
Special Tax Fund	124,764.10	
Capital Fund	454,548.26	
Accounts Receivable	6,713.79	
Advance on Taxes	2,189,959.50	
Advance on Supplemental Taxes	71,779.71	
Deposits on Fixed Assets	20,000.00	
Prepaid Services - EC	0.07	
Prepaid Exp.	1,159.00	
Prepaid CERBT - Retiree Trust	508,578.33	
Investments	3,547.77	
Investments:Capital Replacement Funds	3,308,325.34	
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	4,650.00	
Current Capital Outlay:PSB Renovation Soft Costs	323,396.71	
Current Capital Outlay:P/S Building Repair/Replace	1,696.98	
Current Capital Outlay:Fire Engine Type I	104.40	
Current Capital Outlay:Firefighters Qtrs/Equip	210.00	
Due to Revolving Acct - Gen Fnd		329,528.78
Due to Other - Issued by CCC		83,959.15
Accounts Payable		1,605.65
Deferred Inflow of Resources		9,731.00
EI Cerrito Reconciliation Liab.		419,249.04
CalPERS Settlement Payable		28,562.56
Postretirement Health Ben Liab	22,356.56	
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		2,317,661.58
Property Taxes		4,642,753.26
Special Taxes		204,417.70
Other Tax Income		12,233.76
Lease Agreement		24,402.00
Interest Income		13,288.75
Miscellaneous Income		428,440.90
Staff:Wages	99,553.00	
Staff:Medical/dental ins compensation	1,000.00	
Staff:Payroll Taxes	7,280.45	
Staff:Workers Compensation/Life Ins	393.90	
Staff:Payroll Processing	1,307.26	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	8,568.72	
OUTSIDE PROFESSIONAL SERVICES:Nixle Fee	3,182.70	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	14,981.25	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	66,666.64	
OUTSIDE PROFESSIONAL SERVICES:Accounting	21,150.00	
OUTSIDE PROFESSIONAL SERVICES:Actuarial Valuation	3,000.00	
OUTSIDE PROFESSIONAL SERVICES:Audit	16,000.00	
OUTSIDE PROFESSIONAL SERVICES:Bank Fee	25.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	19,978.28	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	2,350,580.34	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	127,366.41	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	22.78	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	688.00	
OUTSIDE PROFESSIONAL SERVICES:Grant Writer/Coordinator	6,547.50	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	5,073.68	

**Kensington Fire Protection District
Trial Balance**

03/02/22

Accrual Basis

As of February 28, 2022

	Feb 28, 22	
	Debit	Credit
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	2,080.00	
COMMUNITY SERVICE ACTIVITIES	483.17	
COMMUNITY SERVICE ACTIVITIES:Public Education	10,293.54	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	2,367.50	
COMMUNITY SERVICE ACTIVITIES:Community Sandbags	1,728.57	
DISTRICT ACTIVITIES:Professional Development	3,323.58	
DISTRICT ACTIVITIES:Office:Office Expense	2,381.88	
DISTRICT ACTIVITIES:Office:Office Supplies	694.33	
DISTRICT ACTIVITIES:Office:Telephone	4,411.78	
DISTRICT ACTIVITIES:Staff Appreciation	93.49	
DISTRICT ACTIVITIES:Memberships	7,615.00	
DISTRICT ACTIVITIES:Building Maintenance:Needs Assess/Feasibility Study	5,405.00	
DISTRICT ACTIVITIES:Building Maintenance:Gardening service	2,275.00	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	2,140.61	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	1,425.41	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	1,280.49	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	8,175.50	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	3,251.83	
TOTAL	20,161,577.12	20,161,577.12

03/02/22

Kensington Fire Protection District
Profit & Loss Prev Year Comparison
July 2021 through February 2022

Accrual Basis

	Jul '21 - Feb 22	Jul '20 - Feb 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,642,753.26	4,452,787.07	189,966.19	4.3%
Special Taxes	204,417.70	200,685.70	3,732.00	1.9%
Other Tax Income	12,233.76	12,250.32	-16.56	-0.1%
Lease Agreement	24,402.00	24,347.55	54.45	0.2%
Interest Income	13,288.75	7,118.35	6,170.40	86.7%
Miscellaneous Income	428,440.90	75,713.50	352,727.40	465.9%
Total Income	5,325,536.37	4,772,902.49	552,633.88	11.6%
Expense				
Staff				
Wages	99,553.00	91,895.56	7,657.44	8.3%
Payroll Taxes	7,280.45	8,623.77	-1,343.32	-15.6%
Workers Compensation/Life Ins	393.90	1,597.87	-1,203.97	-75.4%
Payroll Processing	1,307.26	1,152.19	155.07	13.5%
Total Staff	108,534.61	103,269.39	5,265.22	5.1%
RETIREE MEDICAL BENEFITS				
CalPERS Settlement	8,568.72	4,760.40	3,808.32	80.0%
Total RETIREE MEDICAL BENEFITS	8,568.72	4,760.40	3,808.32	80.0%
OUTSIDE PROFESSIONAL SERVICES				
Accounting	21,150.00	23,620.00	-2,470.00	-10.5%
Actuarial Valuation	3,000.00	5,600.00	-2,600.00	-46.4%
Audit	16,000.00	10,000.00	6,000.00	60.0%
Bank Fee	25.00	0.00	25.00	100.0%
Contra Costa County Expenses	19,978.28	33,759.01	-13,780.73	-40.8%
El Cerrito Contract Fee	2,350,580.34	2,153,095.12	197,485.22	9.2%
El Cerrito Reconciliation(s)	127,366.41	202,560.32	-75,193.91	-37.1%
IT Services and Equipment	22.78	9,081.86	-9,059.08	-99.8%
Fire Abatement Contract	0.00	2,450.00	-2,450.00	-100.0%
Fire Engineer Plan Review	688.00	483.50	204.50	42.3%
Grant Writer/Coordinator	6,547.50	0.00	6,547.50	100.0%
LAFCO Fees	0.00	2,293.70	-2,293.70	-100.0%
Legal Fees	5,073.68	43,763.35	-38,689.67	-88.4%
BHI/GM Recruitment	0.00	14,400.00	-14,400.00	-100.0%
Temporary Services	0.00	8,782.85	-8,782.85	-100.0%
Website Development/Maintenance	2,080.00	1,380.00	700.00	50.7%
OUTSIDE PROFESSIONAL SERVICES - Other	0.00	5,600.84	-5,600.84	-100.0%
Total OUTSIDE PROFESSIONAL SERVICES	2,552,511.99	2,516,870.55	35,641.44	1.4%
COMMUNITY SERVICE ACTIVITIES				
Public Education	10,293.54	3,090.00	7,203.54	233.1%
Community Shredder	2,367.50	0.00	2,367.50	100.0%
DFSC Matching Grants	0.00	24,000.00	-24,000.00	-100.0%
Community Sandbags	1,728.57	0.00	1,728.57	100.0%
COMMUNITY SERVICE ACTIVITIES - Other	483.17	0.00	483.17	100.0%
Total COMMUNITY SERVICE ACTIVITIES	14,872.78	27,090.00	-12,217.22	-45.1%
DISTRICT ACTIVITIES				
Professional Development	3,323.58	0.00	3,323.58	100.0%
Office				
Office Expense	2,381.88	1,856.98	524.90	28.3%
Office Supplies	694.33	134.00	560.33	418.2%
Telephone	4,411.78	9,707.38	-5,295.60	-54.6%
Office- Other	0.00	317.83	-317.83	-100.0%
Office - Other	0.00	63.83	-63.83	-100.0%
Total Office	7,487.99	12,080.02	-4,592.03	-38.0%
Election	0.00	4,990.83	-4,990.83	-100.0%
Firefighter's Apparel & PPE	0.00	1,187.00	-1,187.00	-100.0%
Staff Appreciation	93.49	1,247.03	-1,153.54	-92.5%
Memberships	7,615.00	7,753.00	-138.00	-1.8%

03/02/22

Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July 2021 through February 2022

	Jul '21 - Feb 22	Jul '20 - Feb 21	\$ Change	% Change
Building Maintenance				
Needs Assess/Feasibility Study	5,405.00	19,125.29	-13,720.29	-71.7%
Gardening service	2,275.00	2,275.00	0.00	0.0%
Building alarm	0.00	230.00	-230.00	-100.0%
Medical Waste Disposal	2,140.61	3,991.68	-1,851.07	-46.4%
Janitorial Service	1,425.41	840.00	585.41	69.7%
Miscellaneous Maint.	1,280.49	15,933.33	-14,652.84	-92.0%
Total Building Maintenance	12,526.51	42,395.30	-29,868.79	-70.5%
Building Utilities/Service				
Gas and Electric	8,175.50	7,572.43	603.07	8.0%
Water/Sewer	3,251.83	1,142.99	2,108.84	184.5%
Total Building Utilities/Service	11,427.33	8,715.42	2,711.91	31.1%
Total DISTRICT ACTIVITIES	42,473.90	78,368.60	-35,894.70	-45.8%
Total Expense	2,726,962.00	2,730,358.94	-3,396.94	-0.1%
Net Ordinary Income	2,598,574.37	2,042,543.55	556,030.82	27.2%
Net Income	2,598,574.37	2,042,543.55	556,030.82	27.2%