

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of April 30, 2021**

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	119,326.70	Bank Balance as of 04/30/2021, Pending Reconciliation for 04/30/2021.
General Fund	212,740.48	Balance as of 04/30/2021, Pending Reconciliations
Special Tax Fund	114,594.45	Balance as of 04/30/2021
Capital Fund	17,369.95	Balance as of 04/30/2021, Pending Reconciliations
Total Cash Balance	464,231.58	
Investments		
Capital Replacement Funds	1,854,119.39	Balance as of 04/30/2021, Pending Reconciliations
Fire Protection Contract Reserves	3,229,642.67	Balance as of 04/30/2021
E/C Contract Recon Reserves	409,043.34	Balance as of 04/30/2021
Investments - Other	1,925,809.00	Balance as of 04/30/2021, Pending Reconciliations
Total Investments	7,418,614.40	
Total Current Cash and Investments	7,882,845.98	

05/06/21

Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July 2020 through April 2021

	Jul '20 - Apr 21	Jul '19 - Apr 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,466,783.58	4,256,224.40	210,559.18	5.0%
Special Taxes	200,685.70	200,652.50	33.20	0.0%
Other Tax Income	12,250.32	12,508.80	-258.48	-2.1%
Lease Agreement	30,502.50	30,502.50	0.00	0.0%
Interest Income	65,259.19	96,989.59	-31,730.40	-32.7%
Salary Reimbursement Agreement	0.00	22,760.68	-22,760.68	-100.0%
Salary Reimb Agreement Recon(s)	0.00	333.30	-333.30	-100.0%
Miscellaneous Income	75,713.50	1,610.24	74,103.26	4,602.0%
Total Income	4,851,194.79	4,621,582.01	229,612.78	5.0%
Expense				
Staff				
Wages	125,272.06	33,278.00	91,994.06	276.4%
Longevity Pay	0.00	1,000.00	-1,000.00	-100.0%
Overtime Wages	0.00	5,327.47	-5,327.47	-100.0%
Vacation Wages	0.00	15,713.82	-15,713.82	-100.0%
Medical/dental ins compensation	1,935.60	3,920.00	-1,984.40	-50.6%
Retirement Contribution	0.00	2,621.96	-2,621.96	-100.0%
Payroll Taxes	12,550.70	4,201.71	8,348.99	198.7%
Workers Compensation/Life Ins	1,597.87	1,497.52	100.35	6.7%
Payroll Processing	1,509.80	871.49	638.31	73.2%
Total Staff	142,866.03	68,431.97	74,434.06	108.8%
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	7,616.64	0.00	7,616.64	100.0%
Total RETIREE MEDICAL BENEFITS	7,616.64	0.00	7,616.64	100.0%
OUTSIDE PROFESSIONAL SERVICES				
Emergency Prep Coordinator	312.66	0.00	312.66	100.0%
Accounting	31,370.00	5,903.80	25,466.20	431.4%
Actuarial Valuation	5,600.00	2,900.00	2,700.00	93.1%
Audit	10,000.00	16,000.00	-6,000.00	-37.5%
Bank Fee	0.00	25.00	-25.00	-100.0%
Contra Costa County Expenses	-106,137.46	36,583.11	-142,720.57	-390.1%
EI Cerrito Contract Fee	2,691,368.90	2,527,880.90	163,488.00	6.5%
EI Cerrito Reconciliation(s)	250,648.98	114,166.70	136,482.28	119.6%
IT Services and Equipment	9,161.78	2,664.90	6,496.88	243.8%
Fire Abatement Contract	2,450.00	0.00	2,450.00	100.0%
Fire Engineer Plan Review	972.00	1,234.16	-262.16	-21.2%
RGS Contract	0.00	177,205.54	-177,205.54	-100.0%
Grant Writer/Coordinator	312.68	0.00	312.68	100.0%
Risk Management Insurance	0.00	13,385.00	-13,385.00	-100.0%
LAFCO Fees	2,293.70	2,548.19	-254.49	-10.0%
Legal Fees	44,257.99	40,180.86	4,077.13	10.2%
PSB Consultant	1,425.00	0.00	1,425.00	100.0%
BH/GM Recruitment	14,400.00	0.00	14,400.00	100.0%
Temporary Services	8,782.85	0.00	8,782.85	100.0%
Polygon Study	0.00	5,000.00	-5,000.00	-100.0%
RFP Consultant	0.00	15,045.84	-15,045.84	-100.0%
Traffic Study	0.00	13,890.00	-13,890.00	-100.0%
Professional Fees	0.00	2,260.00	-2,260.00	-100.0%
Website Development/Maintenance	1,975.48	1,151.74	823.74	71.5%
Wildland Vegetation Mgmt	0.00	6,300.00	-6,300.00	-100.0%
OUTSIDE PROFESSIONAL SERVICES - Ot...	5,600.84	10,432.50	-4,831.66	-46.3%
Total OUTSIDE PROFESSIONAL SERVICES	2,974,795.40	2,994,758.24	-19,962.84	-0.7%
COMMUNITY SERVICE ACTIVITIES				
Public Education	3,100.00	10,730.13	-7,630.13	-71.1%
Open Houses	0.00	1,125.25	-1,125.25	-100.0%
Community Shredder	0.00	1,619.38	-1,619.38	-100.0%
DFSC Matching Grants	24,000.00	0.00	24,000.00	100.0%
Total COMMUNITY SERVICE ACTIVITIES	27,100.00	13,474.76	13,625.24	101.1%
DISTRICT ACTIVITIES				
Professional Development	50.00	3,879.05	-3,829.05	-98.7%
Office				
Office Expense	6,250.88	1,033.79	5,217.09	504.7%
Office Supplies	301.74	1,512.62	-1,210.88	-80.1%
Telephone	11,936.09	8,958.48	2,977.61	33.2%
Office - Other	317.83	578.19	-260.36	-45.0%
Office - Other	63.83	80.00	-16.17	-20.2%
Total Office	18,870.37	12,163.08	6,707.29	55.1%
Election	4,990.83	0.00	4,990.83	100.0%
Firefighter's Apparel & PPE	1,187.00	0.00	1,187.00	100.0%
Firefighters' Expenses	0.00	31.14	-31.14	-100.0%
Staff Appreciation	1,247.03	1,017.12	229.91	22.6%
Memberships	7,753.00	8,727.00	-974.00	-11.2%

05/06/21

Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July 2020 through April 2021

	Jul '20 - Apr 21	Jul '19 - Apr 20	\$ Change	% Change
Building Maintenance				
Needs Assess/Feasibility Study	31,584.25	50,124.41	-18,540.16	-37.0%
Gardening service	2,275.00	650.00	1,625.00	250.0%
Building alarm	1,494.44	1,615.81	-121.37	-7.5%
Medical Waste Disposal	4,587.06	4,758.50	-171.44	-3.6%
Janitorial Service	1,050.00	1,155.00	-105.00	-9.1%
Miscellaneous Maint.	24,089.94	15,874.25	8,215.69	51.8%
Total Building Maintenance	65,080.69	74,177.97	-9,097.28	-12.3%
Building Utilities/Service				
Gas and Electric	9,517.95	6,391.88	3,126.07	48.9%
Water/Sewer	1,807.71	1,513.64	294.07	19.4%
Total Building Utilities/Service	11,325.66	7,905.52	3,420.14	43.3%
Total DISTRICT ACTIVITIES	110,504.58	107,900.88	2,603.70	2.4%
Contingency	0.00	1,767.50	-1,767.50	-100.0%
Total Expense	3,262,882.65	3,186,333.35	76,549.30	2.4%
Net Ordinary Income	1,588,312.14	1,435,248.66	153,063.48	10.7%
Other Income/Expense				
Other Income				
Transfers In - Capital	0.00	-2,621.54	2,621.54	100.0%
Transfers In - General	0.00	23,510.99	-23,510.99	-100.0%
Total Other Income	0.00	20,889.45	-20,889.45	-100.0%
Other Expense				
Transfers Out - Capital	0.00	23,510.99	-23,510.99	-100.0%
Transfers Out - General	0.00	-2,621.54	2,621.54	100.0%
Total Other Expense	0.00	20,889.45	-20,889.45	-100.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	1,588,312.14	1,435,248.66	153,063.48	10.7%

Kensington Fire Protection District
Revenue & Expense Budget vs. Actual
 July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	4,466,783.58	4,469,616.42	-2,832.84	99.94%
Special Taxes	200,685.70	200,685.70	0.00	100.0%
Other Tax Income	12,250.32	25,250.00	-12,999.68	48.52%
Lease Agreement	30,502.50	36,603.00	-6,100.50	83.33%
Interest Income	65,259.19	121,800.00	-56,540.81	53.58%
Miscellaneous Income	75,713.50	0.00	75,713.50	100.0%
Total Income	<u>4,851,194.79</u>	<u>4,853,955.12</u>	<u>-2,760.33</u>	<u>99.94%</u>
Expense				
Staff				
Wages	125,272.06	155,892.00	-30,619.94	80.36%
Medical/dental ins compensation	1,935.60	6,000.00	-4,064.40	32.26%
Payroll Taxes	12,550.70	12,151.32	399.38	103.29%
Workers Compensation/Life Ins	1,597.87	1,900.00	-302.13	84.1%
Payroll Processing	1,509.80	1,669.68	-159.88	90.43%
Total Staff	<u>142,866.03</u>	<u>177,613.00</u>	<u>-34,746.97</u>	<u>80.44%</u>
RETIREE MEDICAL BENEFITS				
CalPERS Settlement	7,616.64	11,425.00	-3,808.36	66.67%
Total RETIREE MEDICAL BENEFITS	<u>7,616.64</u>	<u>11,425.00</u>	<u>-3,808.36</u>	<u>66.67%</u>
OUTSIDE PROFESSIONAL SERVICES				
Emergency Prep Coordinator	312.66	17,000.00	-16,687.34	1.84%
Accounting	31,370.00	33,600.00	-2,230.00	93.36%
Actuarial Valuation	5,600.00	5,600.00	0.00	100.0%
Audit	10,000.00	17,500.00	-7,500.00	57.14%
Contra Costa County Expenses	-106,137.46	38,759.00	-144,896.46	-273.84%
El Cerrito Contract Fee	2,691,368.90	3,229,643.00	-538,274.10	83.33%
El Cerrito Reconciliation(s)	250,648.98	288,532.00	-37,883.02	86.87%
IT Services and Equipment	9,161.78	17,480.00	-8,318.22	52.41%
Fire Abatement Contract	2,450.00	2,450.00	0.00	100.0%
Fire Engineer Plan Review	972.00	2,060.00	-1,088.00	47.18%
Grant Writer/Coordinator	312.68	15,000.00	-14,687.32	2.09%
Risk Management Insurance	0.00	14,420.00	-14,420.00	0.0%
LAFCO Fees	2,293.70	2,294.00	-0.30	99.99%
Legal Fees	44,257.99	55,000.00	-10,742.01	80.47%
PSB Consultant	1,425.00	30,000.00	-28,575.00	4.75%
BHI/GM Recruitment	14,400.00	14,400.00	0.00	100.0%
Temporary Services	8,782.85	9,000.00	-217.15	97.59%
Website Development/Maintenance	1,975.48	2,740.00	-764.52	72.1%
Wildland Vegetation Mgmt	0.00	7,600.00	-7,600.00	0.0%
OUTSIDE PROFESSIONAL SERVICES	<u>5,600.84</u>	<u>7,500.00</u>	<u>-1,899.16</u>	<u>74.68%</u>
Total OUTSIDE PROFESSIONAL SERVICE	<u>2,974,795.40</u>	<u>3,810,578.00</u>	<u>-835,782.60</u>	<u>78.07%</u>
COMMUNITY SERVICE ACTIVITIES				
Public Education	3,100.00	17,000.00	-13,900.00	18.24%

Kensington Fire Protection District
Revenue & Expense Budget vs. Actual
 July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	3,500.00	-3,500.00	0.0%
Open Houses	0.00	1,800.00	-1,800.00	0.0%
Community Shredder	0.00	3,200.00	-3,200.00	0.0%
DFSC Matching Grants	24,000.00	24,000.00	0.00	100.0%
Firesafe Planting Grants	0.00	3,000.00	-3,000.00	0.0%
Community Sandbags	0.00	1,500.00	-1,500.00	0.0%
Volunteer Appreciation	0.00	1,500.00	-1,500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	27,100.00	58,000.00	-30,900.00	46.72%
DISTRICT ACTIVITIES				
Professional Development	50.00	10,000.00	-9,950.00	0.5%
Office				
Office Expense	6,250.88	2,958.00	3,292.88	211.32%
Office Supplies	301.74	2,856.00	-2,554.26	10.57%
Telephone	11,936.09	18,000.00	-6,063.91	66.31%
Office- Other	317.83	500.00	-182.17	63.57%
Office - Other	63.83	0.00	63.83	100.0%
Total Office	18,870.37	24,314.00	-5,443.63	77.61%
Election	4,990.83	4,000.00	990.83	124.77%
Firefighter's Apparel & PPE	1,187.00	1,650.00	-463.00	71.94%
Firefighters' Expenses	0.00	3,250.00	-3,250.00	0.0%
Staff Appreciation	1,247.03	1,750.00	-502.97	71.26%
Memberships	7,753.00	8,720.00	-967.00	88.91%
Building Maintenance				
Needs Assess/Feasibility Study	31,584.25	30,000.00	1,584.25	105.28%
Gardening service	2,275.00	6,000.00	-3,725.00	37.92%
Building alarm	1,494.44	840.00	654.44	177.91%
Medical Waste Disposal	4,587.06	8,400.00	-3,812.94	54.61%
Janitorial Service	1,050.00	1,260.00	-210.00	83.33%
Miscellaneous Maint.	24,089.94	23,850.00	239.94	101.01%
Total Building Maintenance	65,080.69	70,350.00	-5,269.31	92.51%
Building Utilities/Service				
Gas and Electric	9,517.95	11,130.00	-1,612.05	85.52%
Water/Sewer	1,807.71	2,520.00	-712.29	71.74%
Total Building Utilities/Service	11,325.66	13,650.00	-2,324.34	82.97%
Total DISTRICT ACTIVITIES	110,504.58	137,684.00	-27,179.42	80.26%
Contingency	0.00	25,000.00	-25,000.00	0.0%
Total Expense	3,262,882.65	4,220,300.00	-957,417.35	77.31%
Net Ordinary Income	1,588,312.14	633,655.12	954,657.02	250.66%
Net Income	<u>1,588,312.14</u>	<u>633,655.12</u>	<u>954,657.02</u>	<u>250.66%</u>

Kensington Fire Protection District

Trial Balance

As of April 30, 2021

05/06/21

Accrual Basis

	Apr 30, 21	
	Debit	Credit
Petty Cash	200.00	
MCI Fund - Mechanics	0.00	
KFPD Revolving Acct - Gen Fund	143,270.79	
General Fund	278,921.33	
Special Tax Fund	114,594.45	
Capital Fund	17,449.95	
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	4,434.42	
Interest Receivable	40,854.42	
Advance on Taxes	2,200,952.39	
Advance on Supplemental Taxes	56,078.10	
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		2,715,413.16
Prepaid Exp.	7,754.69	
Prepaid CERBT - Retiree Trust	334,389.72	
Investments	180,186.88	
Investments:Capital Replacement Funds	3,804,528.80	
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: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		9,219.86
Due to Other - Issued by CCC		364,606.42
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	2,715,413.23	
Wages & PR Taxes Payable		6,585.09
Deferred Comp Payable	0.00	
KPPCSD MCI Deposit Payable	0.00	

Kensington Fire Protection District

Trial Balance

As of April 30, 2021

05/06/21

Accrual Basis

	Apr 30, 21	
	Debit	Credit
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	19,448.66	
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		1,610,156.38
Opening Bal Equity	0.00	
Property Taxes		4,466,783.58
Special Taxes		200,685.70
Other Tax Income		12,250.32
Lease Agreement		30,502.50
Interest Income		65,259.19
Miscellaneous Income		75,713.50
Staff:Wages	125,272.06	
Staff:Medical/dental ins compensation	1,935.60	
Staff:Payroll Taxes	12,550.70	
Staff:Workers Compensation/Life Ins	1,597.87	
Staff:Payroll Processing	1,509.80	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	7,616.64	
OUTSIDE PROFESSIONAL SERVICES	5,600.84	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	312.66	
OUTSIDE PROFESSIONAL SERVICES:Accounting	31,370.00	
OUTSIDE PROFESSIONAL SERVICES:Actuarial Valuation	5,600.00	
OUTSIDE PROFESSIONAL SERVICES:Audit	10,000.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses		106,137.46
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	2,691,368.90	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	250,648.98	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	9,161.78	
OUTSIDE PROFESSIONAL SERVICES:Fire Abatement Contract	2,450.00	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	972.00	
OUTSIDE PROFESSIONAL SERVICES:RGS Contract	0.00	
OUTSIDE PROFESSIONAL SERVICES:Grant Writer/Coordinator	312.68	
OUTSIDE PROFESSIONAL SERVICES:LAFCO Fees	2,293.70	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	44,257.99	
OUTSIDE PROFESSIONAL SERVICES:PSB Consultant	1,425.00	
OUTSIDE PROFESSIONAL SERVICES:BHI/GM Recruitment	14,400.00	
OUTSIDE PROFESSIONAL SERVICES:Temporary Services	8,782.85	
OUTSIDE PROFESSIONAL SERVICES:Traffic Study	0.00	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	1,975.48	
COMMUNITY SERVICE ACTIVITIES:Public Education	3,100.00	
COMMUNITY SERVICE ACTIVITIES:DFSC Matching Grants	24,000.00	
DISTRICT ACTIVITIES:Professional Development	50.00	
DISTRICT ACTIVITIES:Office	63.83	
DISTRICT ACTIVITIES:Office:Office Expense	6,250.88	
DISTRICT ACTIVITIES:Office:Office Supplies	301.74	
DISTRICT ACTIVITIES:Office:Telephone	11,936.09	
DISTRICT ACTIVITIES:Office:Office- Other	317.83	
DISTRICT ACTIVITIES:Election	4,990.83	
DISTRICT ACTIVITIES:Firefighter's Apparel & PPE	1,187.00	
DISTRICT ACTIVITIES:Staff Appreciation	1,247.03	
DISTRICT ACTIVITIES:Memberships	7,753.00	
DISTRICT ACTIVITIES:Building Maintenance:Needs Assess/Feasibility S...	31,584.25	
DISTRICT ACTIVITIES:Building Maintenance:Gardening service	2,275.00	
DISTRICT ACTIVITIES:Building Maintenance:Building alarm	1,494.44	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	4,587.06	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	1,050.00	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	24,089.94	

Kensington Fire Protection District

Trial Balance

As of April 30, 2021

05/06/21

Accrual Basis

	Apr 30, 21	
	Debit	Credit
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	9,517.95	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	1,807.71	
TOTAL	21607517.92	21607517.92