

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of April 30, 2022**

Current Cash and Investments

Cash Balance

		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	105,144.20	Balance as of 4/30/2022
General Fund	3,455,416.71	Balance as of 4/30/2022, Pending Reconciliations
Special Tax Fund	200,817.00	Balance as of 4/30/2022, Pending Reconciliations
Capital Fund	454,524.26	Balance as of 4/30/2022, Pending Reconciliations
Total Cash Balance	4,216,102.17	

Investments

Capital Replacement Funds	1,359,742.64	Balance as of 4/30/2022, Pending Reconciliations
Special Tax Fund	514.84	Balance as of 4/30/2022, Pending Reconciliations
Fire Protection Contract Reserves	3,021,642.67	Balance as of 4/30/2022, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 4/30/2022, Pending Reconciliations
Investments - Other	1,951,615.63	Balance as of 4/30/2022, Pending Reconciliations
Total Investments	6,742,559.12	

Total Current Cash and Investments	10,958,661.29	
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Kensington Fire Protection District
Profit & Loss Prev Year Comparison
July 2021 through April 2022

05/09/22

Accrual Basis

	Jul '21 - Apr 22	Jul '20 - Apr 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,640,921.96	4,452,950.14	187,971.82	4.2%
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	33,552.75	30,448.05	3,104.70	10.2%
Interest Income	13,288.75	22,051.17	-8,762.42	-39.7%
Miscellaneous Income	428,441.12	75,713.50	352,727.62	465.9%
Total Income	5,332,856.04	4,794,098.88	538,757.16	11.2%
Expense				
Staff				
Wages	106,752.75	119,219.56	-12,466.81	-10.5%
Payroll Taxes	9,222.17	12,095.42	-2,873.25	-23.8%
Workers Compensation/Life Ins	576.40	1,597.87	-1,021.47	-63.9%
Payroll Processing	1,631.42	1,440.23	191.19	13.3%
Total Staff	118,182.74	134,353.08	-16,170.34	-12.0%
RETIREE MEDICAL BENEFITS				
CalPERS Settlement	9,520.80	6,664.56	2,856.24	42.9%
Total RETIREE MEDICAL BENEFITS	9,520.80	6,664.56	2,856.24	42.9%
OUTSIDE PROFESSIONAL SERVICES				
Accounting	30,150.00	37,310.00	-7,160.00	-19.2%
Actuarial Valuation	3,000.00	5,600.00	-2,600.00	-46.4%
Audit	16,000.00	16,000.00	0.00	0.0%
Bank Fee	25.00	0.00	25.00	100.0%
Contra Costa County Expenses	53,551.53	34,059.76	19,491.77	57.2%
EI Cerrito Contract Fee	2,938,225.42	2,691,368.90	246,856.52	9.2%
EI Cerrito Reconciliation(s)	159,208.01	250,648.98	-91,440.97	-36.5%
IT Services and Equipment	22.78	9,161.78	-9,139.00	-99.8%
Fire Abatement Contract	0.00	2,450.00	-2,450.00	-100.0%
Fire Engineer Plan Review	688.00	972.00	-284.00	-29.2%
RGS Contract	0.00	0.00	0.00	0.0%
Grant Writer/Coordinator	6,547.50	312.68	6,234.82	1,994.0%
LAFCO Fees	0.00	2,293.70	-2,293.70	-100.0%
Legal Fees	5,648.78	44,257.99	-38,609.21	-87.2%
PSB Consultant	0.00	1,425.00	-1,425.00	-100.0%
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%
Traffic Study	0.00	0.00	0.00	0.0%
Website Development/Maintenance	2,707.40	1,975.48	731.92	37.1%
OUTSIDE PROFESSIONAL SERVICES - Other	0.00	5,600.84	-5,600.84	-100.0%
Total OUTSIDE PROFESSIONAL SERVICES	3,215,774.42	3,126,619.96	89,154.46	2.9%
COMMUNITY SERVICE ACTIVITIES				
Public Education	14,051.27	3,100.00	10,951.27	353.3%
Community Shredder	4,142.19	0.00	4,142.19	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%
Volunteer Appreciation	449.69	0.00	449.69	100.0%
COMMUNITY SERVICE ACTIVITIES - Other	483.17	0.00	483.17	100.0%
Total COMMUNITY SERVICE ACTIVITIES	20,854.89	27,100.00	-6,245.11	-23.0%
DISTRICT ACTIVITIES				
Professional Development	3,323.58	50.00	3,273.58	6,547.2%
Office				
Office Expense	3,161.86	6,250.88	-3,089.02	-49.4%
Office Supplies	738.68	301.74	436.94	144.8%
Telephone	5,557.76	12,081.06	-6,523.30	-54.0%
Office- Other	0.00	317.83	-317.83	-100.0%
Office - Other	0.00	63.83	-63.83	-100.0%
Total Office	9,458.30	19,015.34	-9,557.04	-50.3%
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%

05/09/22

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

Accrual Basis

	Jul '21 - Apr 22	Jul '20 - Apr 21	\$ Change	% Change
Building Maintenance				
Needs Assess/Feasibility Study	7,220.00	31,584.25	-24,364.25	-77.1%
Gardening service	2,275.00	2,275.00	0.00	0.0%
Building alarm	1,264.44	1,494.44	-230.00	-15.4%
Medical Waste Disposal	2,140.61	4,587.06	-2,446.45	-53.3%
Janitorial Service	1,816.79	1,050.00	766.79	73.0%
Miscellaneous Maint.	1,601.49	24,621.94	-23,020.45	-93.5%
Total Building Maintenance	16,318.33	65,612.69	-49,294.36	-75.1%
Building Utilities/Service				
Gas and Electric	9,346.09	9,517.95	-171.86	-1.8%
Water/Sewer	3,256.92	1,807.71	1,449.21	80.2%
Total Building Utilities/Service	12,603.01	11,325.66	1,277.35	11.3%
Total DISTRICT ACTIVITIES	49,411.71	111,181.55	-61,769.84	-55.6%
Total Expense	3,413,744.56	3,405,919.15	7,825.41	0.2%
Net Ordinary Income	1,919,111.48	1,388,179.73	530,931.75	38.3%
Net Income	1,919,111.48	1,388,179.73	530,931.75	38.3%

Kensington Fire Protection District

Trial Balance

As of April 30, 2022

05/09/22

Accrual Basis

	Apr 30, 22	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	105,144.20	
General Fund	3,455,416.71	
Special Tax Fund	200,817.00	
Capital Fund	454,524.26	
Accounts Receivable	10,699.23	
Advance on Taxes	118,471.19	
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	461,679.48	
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	10,750.00	
Current Capital Outlay:PSB Renovation Soft Costs	425,094.07	
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		368,727.00
Due to Other - Issued by CCC		29,019.71
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	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		2,317,661.58
Property Taxes		4,640,921.96
Special Taxes		204,417.70
Other Tax Income		12,233.76
Lease Agreement		33,552.75
Interest Income		13,288.75
Miscellaneous Income		428,441.12
Staff:Wages	106,752.75	
Staff:Vacation Wages	9,182.25	
Staff:Medical/dental ins compensation	10,000.00	
Staff:Payroll Taxes	9,222.17	
Staff:Workers Compensation/Life Ins	576.40	
Staff:Payroll Processing	1,631.42	
RETIREE MEDICAL BENEFITS:PERS Medical	43,107.07	
RETIREE MEDICAL BENEFITS:Delta Dental	9,487.90	
RETIREE MEDICAL BENEFITS:Vision Care	2,907.90	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	9,520.80	
OUTSIDE PROFESSIONAL SERVICES:Nixle Fee	3,182.70	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	14,981.25	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	74,999.97	
OUTSIDE PROFESSIONAL SERVICES:Accounting	30,150.00	
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	53,551.53	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	2,938,225.42	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	159,208.01	

Kensington Fire Protection District

Trial Balance

As of April 30, 2022

05/09/22

Accrual Basis

	Apr 30, 22	
	Debit	Credit
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	5,648.78	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	2,707.40	
COMMUNITY SERVICE ACTIVITIES	483.17	
COMMUNITY SERVICE ACTIVITIES:Public Education	14,051.27	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	4,142.19	
COMMUNITY SERVICE ACTIVITIES:Community Sandbags	1,728.57	
COMMUNITY SERVICE ACTIVITIES:Volunteer Appreciation	449.69	
DISTRICT ACTIVITIES:Professional Development	3,323.58	
DISTRICT ACTIVITIES:Office:Office Expense	3,161.86	
DISTRICT ACTIVITIES:Office:Office Supplies	738.68	
DISTRICT ACTIVITIES:Office:Telephone	5,557.76	
DISTRICT ACTIVITIES:Staff Appreciation	93.49	
DISTRICT ACTIVITIES:Memberships	7,615.00	
DISTRICT ACTIVITIES:Building Maintenance:Needs Assess/Feasibility Study	7,220.00	
DISTRICT ACTIVITIES:Building Maintenance:Gardening service	2,275.00	
DISTRICT ACTIVITIES:Building Maintenance:Building alarm	1,264.44	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	2,140.61	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	1,816.79	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	1,601.49	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	9,346.09	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	3,256.92	
TOTAL	20,153,155.57	20,153,155.57

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

05/09/22

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Staff				
Wages	106,752.75	119,219.56	-12,466.81	-10.5%
Payroll Taxes	9,222.17	12,095.42	-2,873.25	-23.8%
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Actuarial Valuation	3,000.00	5,600.00	-2,600.00	-46.4%
Audit	16,000.00	16,000.00	0.00	0.0%
Bank Fee	25.00	0.00	25.00	100.0%
Contra Costa County Expenses	53,551.53	34,059.76	19,491.77	57.2%
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Grant Writer/Coordinator	6,547.50	312.68	6,234.82	1,994.0%
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Office- Other	0.00	317.83	-317.83	-100.0%
Office - Other	0.00	63.83	-63.83	-100.0%
Total Office	9,458.30	19,015.34	-9,557.04	-50.3%
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%

05/09/22

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

Accrual Basis

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Needs Assess/Feasibility Study	7,220.00	31,584.25	-24,364.25	-77.1%
Gardening service	2,275.00	2,275.00	0.00	0.0%
Building alarm	1,264.44	1,494.44	-230.00	-15.4%
Medical Waste Disposal	2,140.61	4,587.06	-2,446.45	-53.3%
Janitorial Service	1,816.79	1,050.00	766.79	73.0%
Miscellaneous Maint.	1,601.49	24,621.94	-23,020.45	-93.5%
Total Building Maintenance	16,318.33	65,612.69	-49,294.36	-75.1%
Building Utilities/Service				
Gas and Electric	9,346.09	9,517.95	-171.86	-1.8%
Water/Sewer	3,256.92	1,807.71	1,449.21	80.2%
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