

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

Current Cash and Investments

Cash Balance		<u>Comments</u>
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	146,565.89	Balance as of 3/31/2022
General Fund	1,454,189.73	Balance as of 3/31/2022, Pending Reconciliations
Special Tax Fund	124,764.10	Balance as of 3/31/2022, Pending Reconciliations
Capital Fund	454,548.26	Balance as of 3/31/2022, Pending Reconciliations
Total Cash Balance	<u>2,180,267.98</u>	
Investments		
Capital Replacement Funds	1,359,742.64	Balance as of 3/31/2022, Pending Reconciliations
Special Tax Fund	514.84	Balance as of 3/31/2022, Pending Reconciliations
Fire Protection Contract Reserves	3,021,642.67	Balance as of 3/31/2022, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 3/31/2022, Pending Reconciliations
Investments - Other	1,951,615.63	Balance as of 3/31/2022, Pending Reconciliations
Total Investments	<u>6,742,559.12</u>	
Total Current Cash and Investments	<u><u>8,922,827.10</u></u>	

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

	<u>Jul '21 - Mar 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Property Taxes	4,642,219.72	4,642,753.00	-533.28	99.99%
Special Taxes	204,417.70	204,418.00	-0.30	100.0%
Other Tax Income	12,233.76	24,000.00	-11,766.24	50.97%
Lease Agreement	27,452.25	27,450.00	2.25	100.01%
Interest Income	13,288.75	30,000.00	-16,711.25	44.3%
CERBT Reimbursement	0.00	80,000.00	-80,000.00	0.0%
Miscellaneous Income	428,441.12	388,159.00	40,282.12	110.38%
Total Income	<u>5,328,053.30</u>	<u>5,396,780.00</u>	<u>-68,726.70</u>	<u>98.73%</u>
Expense				
Staff				
Wages	111,461.00	160,000.00	-48,539.00	69.66%
Vacation Wages	0.00	9,500.00	-9,500.00	0.0%
Medical/dental ins compensation	1,000.00	12,000.00	-11,000.00	8.33%
Payroll Taxes	8,191.41	14,000.00	-5,808.59	58.51%
Workers Compensation/Life Ins	576.40	759.00	-182.60	75.94%
Payroll Processing	1,474.34	2,300.00	-825.66	64.1%
Total Staff	<u>122,703.15</u>	<u>198,559.00</u>	<u>-75,855.85</u>	<u>61.8%</u>
RETIREE MEDICAL BENEFITS				
PERS Medical	0.00	70,000.00	-70,000.00	0.0%
Delta Dental	0.00	13,500.00	-13,500.00	0.0%
Vision Care	0.00	3,900.00	-3,900.00	0.0%
CalPERS Settlement	8,568.72	12,377.00	-3,808.28	69.23%
Total RETIREE MEDICAL BENEFITS	<u>8,568.72</u>	<u>99,777.00</u>	<u>-91,208.28</u>	<u>8.59%</u>
OUTSIDE PROFESSIONAL SERVICES				
Nixle Fee	3,182.70	3,183.00	-0.30	99.99%
Long Term Financial Planner	14,981.25	30,000.00	-15,018.75	49.94%
Emergency Prep Coordinator	66,666.64	100,000.00	-33,333.36	66.67%
Accounting	21,150.00	36,000.00	-14,850.00	58.75%
Actuarial Valuation	3,000.00	5,600.00	-2,600.00	53.57%
Audit	16,000.00	17,500.00	-1,500.00	91.43%
Bank Fee	25.00	0.00	25.00	100.0%
Contra Costa County Expenses	53,575.28	35,000.00	18,575.28	153.07%
El Cerrito Contract Fee	2,644,402.88	3,525,860.00	-881,457.12	75.0%
El Cerrito Reconciliation(s)	143,287.21	191,060.00	-47,772.79	75.0%
IT Services and Equipment	22.78	12,000.00	-11,977.22	0.19%
Fire Abatement Contract	0.00	5,000.00	-5,000.00	0.0%
Fire Engineer Plan Review	688.00	3,000.00	-2,312.00	22.93%
Grant Writer/Coordinator	6,547.50	50,000.00	-43,452.50	13.1%
Risk Management Insurance	0.00	14,420.00	-14,420.00	0.0%
LAFCO Fees	0.00	4,254.00	-4,254.00	0.0%
Legal Fees	5,648.78	24,000.00	-18,351.22	23.54%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%

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

	Jul '21 - Mar 22	Budget	\$ Over Budget	% of Budget
Website Development/Maintenance	2,447.40	2,750.00	-302.60	89.0%
Wildland Vegetation Mgmt	0.00	7,600.00	-7,600.00	0.0%
Total OUTSIDE PROFESSIONAL SERVICES	2,981,625.42	4,077,227.00	-1,095,601.58	73.13%
COMMUNITY SERVICE ACTIVITIES				
Public Education	13,855.36	28,649.00	-14,793.64	48.36%
EP Coord Expense Account	0.00	1,000.00	-1,000.00	0.0%
Comm. Pharmaceutical Drop-Off	0.00	470.00	-470.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	3,532.00	-3,532.00	0.0%
Open Houses	0.00	1,800.00	-1,800.00	0.0%
Community Shredder	2,984.09	4,465.00	-1,480.91	66.83%
Firesafe Planting Grants	0.00	3,000.00	-3,000.00	0.0%
Community Sandbags	1,728.57	1,729.00	-0.43	99.98%
COMMUNITY SERVICE ACTIVITIES - Other	483.17			
Total COMMUNITY SERVICE ACTIVITIES	19,051.19	44,645.00	-25,593.81	42.67%
DISTRICT ACTIVITIES				
Professional Development	3,323.58	10,000.00	-6,676.42	33.24%
Office				
Office Expense	3,011.87	5,000.00	-1,988.13	60.24%
Office Supplies	694.33	2,000.00	-1,305.67	34.72%
Telephone	5,132.07	7,800.00	-2,667.93	65.8%
Office- Other	0.00	382.00	-382.00	0.0%
Total Office	8,838.27	15,182.00	-6,343.73	58.22%
Firefighter's Apparel & PPE	0.00	2,000.00	-2,000.00	0.0%
Firefighters' Expenses	0.00	13,300.00	-13,300.00	0.0%
Staff Appreciation	93.49	3,000.00	-2,906.51	3.12%
Memberships	7,615.00	8,720.00	-1,105.00	87.33%
Building Maintenance				
Needs Assess/Feasibility Study	5,405.00			
Gardening service	2,275.00	5,000.00	-2,725.00	45.5%
Building alarm	1,264.44	1,500.00	-235.56	84.3%
Medical Waste Disposal	2,140.61	7,500.00	-5,359.39	28.54%
Janitorial Service	1,621.10	1,400.00	221.10	115.79%
Miscellaneous Maint.	1,601.49	25,000.00	-23,398.51	6.41%
Total Building Maintenance	14,307.64	40,400.00	-26,092.36	35.42%
Building Utilities/Service				
Gas and Electric	9,267.00	12,500.00	-3,233.00	74.14%
Water/Sewer	3,035.93	3,000.00	35.93	101.2%
Total Building Utilities/Service	12,302.93	15,500.00	-3,197.07	79.37%
Total DISTRICT ACTIVITIES	46,480.91	108,102.00	-61,621.09	43.0%
Contingency	0.00	25,000.00	-25,000.00	0.0%
Total Expense	3,178,429.39	4,553,310.00	-1,374,880.61	69.81%
Net Ordinary Income	2,149,623.91	843,470.00	1,306,153.91	254.86%
Net Income	2,149,623.91	843,470.00	1,306,153.91	254.86%

Kensington Fire Protection District

Trial Balance

04/04/22

As of March 31, 2022

Accrual Basis

	Mar 31, 22	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	146,565.89	
General Fund	1,454,189.73	
Special Tax Fund	124,764.10	
Capital Fund	454,548.26	
Accounts Receivable	10,625.37	
Advance on Taxes	2,189,425.96	
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	513,325.66	
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	7,875.00	
Current Capital Outlay:PSB Renovation Soft Costs	384,880.76	
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		30,568.02
Due to Other - Issued by CCC		15,329.71
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	23,002.76	
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		4,642,219.72
Special Taxes		204,417.70
Other Tax Income		12,233.76
Lease Agreement		27,452.25
Interest Income		13,288.75
Miscellaneous Income		428,441.12
Staff:Wages	111,461.00	
Staff:Medical/dental ins compensation	1,000.00	
Staff:Payroll Taxes	8,191.41	
Staff:Workers Compensation/Life Ins	576.40	
Staff:Payroll Processing	1,474.34	
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	53,575.28	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	2,644,402.88	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	143,287.21	
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	

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Kensington Fire Protection District

Trial Balance

04/04/22

As of March 31, 2022

Accrual Basis

	Mar 31, 22	
	Debit	Credit
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	2,447.40	
COMMUNITY SERVICE ACTIVITIES	483.17	
COMMUNITY SERVICE ACTIVITIES:Public Education	13,855.36	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	2,984.09	
COMMUNITY SERVICE ACTIVITIES:Community Sandbags	1,728.57	
DISTRICT ACTIVITIES:Professional Development	3,323.58	
DISTRICT ACTIVITIES:Office:Office Expense	3,011.87	
DISTRICT ACTIVITIES:Office:Office Supplies	694.33	
DISTRICT ACTIVITIES:Office:Telephone	5,132.07	
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:Building alarm	1,264.44	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	2,140.61	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	1,621.10	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	1,601.49	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	9,267.00	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	3,035.93	
TOTAL	19,796,503.85	19,796,503.85

04/04/22

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

Accrual Basis

	Jul '21 - Mar 22	Jul '20 - Mar 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,642,219.72	4,452,787.11	189,432.61	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	27,452.25	27,397.80	54.45	0.2%
Interest Income	13,288.75	14,368.33	-1,079.58	-7.5%
Miscellaneous Income	428,441.12	75,713.50	352,727.62	465.9%
Total Income	5,328,053.30	4,783,202.76	544,850.54	11.4%
Expense				
Staff				
Wages	111,461.00	104,743.56	6,717.44	6.4%
Payroll Taxes	8,191.41	10,400.58	-2,209.17	-21.2%
Workers Compensation/Life Ins	576.40	1,597.87	-1,021.47	-63.9%
Payroll Processing	1,474.34	1,296.21	178.13	13.7%
Total Staff	121,703.15	118,038.22	3,664.93	3.1%
RETIREE MEDICAL BENEFITS				
CalPERS Settlement	8,568.72	5,712.48	2,856.24	50.0%
Total RETIREE MEDICAL BENEFITS	8,568.72	5,712.48	2,856.24	50.0%
OUTSIDE PROFESSIONAL SERVICES				
Accounting	21,150.00	31,370.00	-10,220.00	-32.6%
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	53,575.28	33,759.01	19,816.27	58.7%
El Cerrito Contract Fee	2,644,402.88	2,422,232.01	222,170.87	9.2%
El Cerrito Reconciliation(s)	143,287.21	226,604.65	-83,317.44	-36.8%
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%
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	5,648.78	44,257.99	-38,609.21	-87.2%
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	2,447.40	1,640.00	807.40	49.2%
OUTSIDE PROFESSIONAL SERVICES - ...	0.00	5,600.84	-5,600.84	-100.0%
Total OUTSIDE PROFESSIONAL SERVICES	2,896,794.83	2,825,124.83	71,670.00	2.5%
COMMUNITY SERVICE ACTIVITIES				
Public Education	13,855.36	3,090.00	10,765.36	348.4%
Community Shredder	2,984.09	0.00	2,984.09	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 - Ot...	483.17	0.00	483.17	100.0%
Total COMMUNITY SERVICE ACTIVITIES	19,051.19	27,090.00	-8,038.81	-29.7%
DISTRICT ACTIVITIES				
Professional Development	3,323.58	0.00	3,323.58	100.0%
Office				
Office Expense	3,011.87	5,475.39	-2,463.52	-45.0%
Office Supplies	694.33	134.00	560.33	418.2%
Telephone	5,132.07	10,893.57	-5,761.50	-52.9%
Office- Other	0.00	317.83	-317.83	-100.0%
Office - Other	0.00	63.83	-63.83	-100.0%
Total Office	8,838.27	16,884.62	-8,046.35	-47.7%

04/04/22

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

Accrual Basis

	Jul '21 - Mar 22	Jul '20 - Mar 21	\$ Change	% Change
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%
Building Maintenance				
Needs Assess/Feasibility Study	5,405.00	31,584.25	-26,179.25	-82.9%
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	4,289.40	-2,148.79	-50.1%
Janitorial Service	1,621.10	945.00	676.10	71.5%
Miscellaneous Maint.	1,601.49	23,933.94	-22,332.45	-93.3%
Total Building Maintenance	14,307.64	64,522.03	-50,214.39	-77.8%
Building Utilities/Service				
Gas and Electric	9,267.00	9,091.35	175.65	1.9%
Water/Sewer	3,035.93	1,142.79	1,893.14	165.7%
Total Building Utilities/Service	12,302.93	10,234.14	2,068.79	20.2%
Total DISTRICT ACTIVITIES	46,480.91	106,818.65	-60,337.74	-56.5%
Total Expense	3,092,598.80	3,082,784.18	9,814.62	0.3%
Net Ordinary Income	2,235,454.50	1,700,418.58	535,035.92	31.5%
Net Income	2,235,454.50	1,700,418.58	535,035.92	31.5%