

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

Current Cash and Investments

Cash Balance		<u>Comments</u>
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	18,638.25	Balance as of 5/31/2022
General Fund	3,010,865.94	Balance as of 5/31/2022, Pending Reconciliations
Special Tax Fund	200,816.00	Balance as of 5/31/2022, Pending Reconciliations
Capital Fund	<u>93,612.83</u>	Balance as of 5/31/2022, Pending Reconciliations
Total Cash Balance	<u>3,324,133.02</u>	
Investments		
Capital Replacement Funds	1,359,742.64	Balance as of 5/31/2022, Pending Reconciliations
Special Tax Fund	514.84	Balance as of 5/31/2022, Pending Reconciliations
Fire Protection Contract Reserves	3,021,642.67	Balance as of 5/31/2022, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 5/31/2022, Pending Reconciliations
Investments - Other	<u>1,957,046.01</u>	Balance as of 5/31/2022, Pending Reconciliations
Total Investments	<u>6,747,989.50</u>	
Total Current Cash and Investments	<u><u>10,072,122.52</u></u>	

06/03/22

Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July 2021 through May 2022

	Jul '21 - May 22	Jul '20 - May 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,657,690.34	4,522,761.11	134,929.23	3.0%
Special Taxes	204,417.70	200,685.70	3,732.00	1.9%
Other Tax Income	12,378.26	12,437.04	-58.78	-0.5%
Lease Agreement	33,552.75	33,498.30	54.45	0.2%
Interest Income	18,719.13	32,087.61	-13,368.48	-41.7%
Miscellaneous Income	428,441.12	84,212.60	344,228.52	408.8%
Total Income	5,355,199.30	4,885,682.36	469,516.94	9.6%
Expense				
Staff				
Wages	119,875.75	133,825.01	-13,949.26	-10.4%
Payroll Taxes	10,226.08	11,013.29	-787.21	-7.2%
Workers Compensation/Life Ins	576.40	1,597.87	-1,021.47	-63.9%
Payroll Processing	1,788.50	1,584.25	204.25	12.9%
Total Staff	132,466.73	148,020.42	-15,553.69	-10.5%
RETIREE MEDICAL BENEFITS				
CalPERS Settlement	10,472.88	7,616.64	2,856.24	37.5%
Total RETIREE MEDICAL BENEFITS	10,472.88	7,616.64	2,856.24	37.5%
OUTSIDE PROFESSIONAL SERVICES				
Accounting	31,045.00	43,350.00	-12,305.00	-28.4%
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	53,552.53	34,059.76	19,492.77	57.2%
El Cerrito Contract Fee	3,232,047.96	2,960,505.79	271,542.17	9.2%
El Cerrito Reconciliation(s)	175,128.81	274,693.31	-99,564.50	-36.3%
IT Services and Equipment	272.78	9,161.78	-8,889.00	-97.0%
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	844.10	5,703.40	675.7%
LAFCO Fees	0.00	2,293.70	-2,293.70	-100.0%
Legal Fees	6,453.92	44,449.69	-37,995.77	-85.5%
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	2,235.48	471.92	21.1%
Wildland Vegetation Mgmt	4,000.00	0.00	4,000.00	100.0%
OUTSIDE PROFESSIONAL SERVICES - Ot...	0.00	5,950.84	-5,950.84	-100.0%
Total OUTSIDE PROFESSIONAL SERVICES	3,531,468.90	3,427,174.30	104,294.60	3.0%
COMMUNITY SERVICE ACTIVITIES				
Public Education	17,761.88	3,100.00	14,661.88	473.0%
Community Shredder	5,300.36	0.00	5,300.36	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	25,723.67	27,100.00	-1,376.33	-5.1%
DISTRICT ACTIVITIES				
Professional Development	3,323.58	120.00	3,203.58	2,669.7%

06/03/22
 Accrual Basis

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

	Jul '21 - May 22	Jul '20 - May 21	\$ Change	% Change
Office				
Office Expense	3,518.57	6,508.67	-2,990.10	-45.9%
Office Supplies	694.33	301.74	392.59	130.1%
Telephone	7,160.68	12,646.71	-5,486.03	-43.4%
Office- Other	0.00	317.83	-317.83	-100.0%
Office - Other	0.00	63.83	-63.83	-100.0%
Total Office	11,373.58	19,838.78	-8,465.20	-42.7%
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	7,853.00	-238.00	-3.0%
Building Maintenance				
Needs Assess/Feasibility Study	0.00	31,584.25	-31,584.25	-100.0%
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	4,884.89	-2,744.28	-56.2%
Janitorial Service	2,012.48	1,155.00	857.48	74.2%
Miscellaneous Maint.	5,498.72	25,058.39	-19,559.67	-78.1%
Total Building Maintenance	13,191.25	66,451.97	-53,260.72	-80.2%
Building Utilities/Service				
Gas and Electric	10,876.19	10,926.07	-49.88	-0.5%
Water/Sewer	3,256.92	2,220.81	1,036.11	46.7%
Total Building Utilities/Service	14,133.11	13,146.88	986.23	7.5%
Total DISTRICT ACTIVITIES	49,730.01	114,835.49	-65,105.48	-56.7%
Total Expense	3,749,862.19	3,724,746.85	25,115.34	0.7%
Net Ordinary Income	1,605,337.11	1,160,935.51	444,401.60	38.3%
Net Income	<u>1,605,337.11</u>	<u>1,160,935.51</u>	<u>444,401.60</u>	<u>38.3%</u>

Kensington Fire Protection District
Trial Balance
As of May 31, 2022

06/03/22
 Accrual Basis

	May 31, 22	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	147,629.28	
General Fund	3,010,865.94	
Special Tax Fund	200,816.00	
Capital Fund	93,612.83	
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	7,788.46	
Investments:Capital Replacement Funds	3,309,515.03	
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	43,134.58	
Current Capital Outlay:PSB Renovation Soft Costs	472,110.94	
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		54,454.86
Due to Other - Issued by CCC		21,329.71
Accounts Payable		1,605.65
Deferred Inflow of Resources		9,731.00
El 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		4,657,690.34
Special Taxes		204,417.70
Other Tax Income		12,378.26
Lease Agreement		33,552.75
Interest Income		18,719.13
Miscellaneous Income		428,441.12
Vehicle Maintenance	5,501.05	
Staff:Wages	119,875.75	
Staff:Vacation Wages	9,182.25	
Staff:Medical/dental ins compensation	10,000.00	
Staff:Payroll Taxes	10,226.08	
Staff:Workers Compensation/Life Ins	576.40	
Staff:Payroll Processing	1,788.50	
RETIREE MEDICAL BENEFITS:PERS Medical	50,704.15	
RETIREE MEDICAL BENEFITS:Delta Dental	10,436.69	
RETIREE MEDICAL BENEFITS:Vision Care	3,554.10	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	10,472.88	
OUTSIDE PROFESSIONAL SERVICES:Nixle Fee	3,182.70	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	26,031.25	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	91,666.63	
OUTSIDE PROFESSIONAL SERVICES:Accounting	31,045.00	
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	53,552.53	
OUTSIDE PROFESSIONAL SERVICES:El Cerrito Contract Fee	3,232,047.96	

Kensington Fire Protection District

Trial Balance

As of May 31, 2022

06/03/22

Accrual Basis

	May 31, 22	
	Debit	Credit
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	175,128.81	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	272.78	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	688.00	
OUTSIDE PROFESSIONAL SERVICES:Grant Writer/Coordinator	6,547.50	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	6,453.92	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	2,707.40	
OUTSIDE PROFESSIONAL SERVICES:Wildland Vegetation Mgmt	4,000.00	
COMMUNITY SERVICE ACTIVITIES	483.17	
COMMUNITY SERVICE ACTIVITIES:Public Education	17,761.88	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	5,300.36	
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	3,518.57	
DISTRICT ACTIVITIES:Office:Office Supplies	694.33	
DISTRICT ACTIVITIES:Office:Telephone	7,160.68	
DISTRICT ACTIVITIES:Staff Appreciation	93.49	
DISTRICT ACTIVITIES:Memberships	7,615.00	
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	2,012.48	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	5,498.72	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	10,876.19	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	3,256.92	
TOTAL	19,853,536.69	19,853,536.69