

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

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	109,801.14	Bank Balance as of 06/30/2021, Pending Reconciliation for 06/30/2021.
General Fund	1,768,571.34	Balance as of 06/30/2021, Pending Reconciliations
Special Tax Fund	194,988.00	Balance as of 06/30/2021
Capital Fund	17,342.95	Balance as of 06/30/2021
Total Cash Balance	2,090,903.43	
Investments		
Capital Replacement Funds	1,856,026.10	Balance as of 06/30/2021, Pending Reconciliations
Special Tax Fund	208,156.58	Balance as of 06/30/2021, Pending Reconciliations
Fire Protection Contract Reserves	3,229,642.67	Balance as of 06/30/2021, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 06/30/2021, Pending Reconciliations
Investments - Other	1,731,428.55	Balance as of 06/30/2021, Pending Reconciliations
Total Investments	7,434,297.24	
Total Current Cash and Investments	9,525,200.67	

07/07/21

Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July 2020 through June 2021

	Jul '20 - Jun 21	Jul '19 - Jun 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,550,032.03	4,335,437.65	214,594.38	5.0%
Special Taxes	200,685.70	200,652.50	33.20	0.0%
Other Tax Income	12,437.04	25,219.98	-12,782.94	-50.7%
Lease Agreement	36,603.00	36,603.00	0.00	0.0%
Interest Income	82,978.47	128,365.45	-45,386.98	-35.4%
Salary Reimbursement Agreement	0.00	22,760.68	-22,760.68	-100.0%
Salary Reimb Agreement Recon(s)	0.00	662.00	-662.00	-100.0%
Miscellaneous Income	84,212.60	1,610.24	82,602.36	5,129.8%
Total Income	4,966,948.84	4,751,311.50	215,637.34	4.5%
Expense				
Staff				
Wages	158,698.01	50,725.07	107,972.94	212.9%
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	1,782.00	12,171.29	-10,389.29	-85.4%
Medical/dental ins compensation	6,000.00	3,920.00	2,080.00	53.1%
Retirement Contribution	0.00	2,621.96	-2,621.96	-100.0%
Payroll Taxes	13,205.41	6,015.00	7,190.41	119.5%
Workers Compensation/Life Ins	1,597.87	1,497.52	100.35	6.7%
Payroll Processing	1,869.85	1,149.77	720.08	62.6%
Total Staff	183,153.14	84,428.08	98,725.06	116.9%
RETIREE MEDICAL BENEFITS				
PERS Medical	0.00	-197,084.00	197,084.00	100.0%
Delta Dental	0.00	0.00	0.00	0.0%
Vision Care	0.00	0.00	0.00	0.0%
CalPERS Settlement	10,472.88	0.00	10,472.88	100.0%
Total RETIREE MEDICAL BENEFITS	10,472.88	-197,084.00	207,556.88	105.3%
OUTSIDE PROFESSIONAL SERVICES				
Emergency Prep Coordinator	694.08	0.00	694.08	100.0%
Accounting	37,310.00	5,903.80	31,406.20	532.0%
Actuarial Valuation	5,600.00	2,900.00	2,700.00	93.1%
Audit	16,000.00	16,000.00	0.00	0.0%
Bank Fee	0.00	25.00	-25.00	-100.0%
Contra Costa County Expenses	33,904.66	36,678.11	-2,773.45	-7.6%
EI Cerrito Contract Fee	3,229,642.68	3,033,275.06	196,367.62	6.5%
EI Cerrito Reconciliation(s)	298,737.64	288,531.75	10,205.89	3.5%
IT Services and Equipment	9,161.78	18,438.90	-9,277.12	-50.3%
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	195,107.47	-195,107.47	-100.0%
Grant Writer/Coordinator	844.10	0.00	844.10	100.0%
Risk Management Insurance	0.00	12,561.00	-12,561.00	-100.0%
LAFCO Fees	2,293.70	2,548.19	-254.49	-10.0%
Legal Fees	44,449.69	67,493.52	-23,043.83	-34.1%
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	855.00	-855.00	-100.0%
Traffic Study	0.00	15,330.00	-15,330.00	-100.0%
Professional Fees	0.00	2,260.00	-2,260.00	-100.0%
Website Development/Maintenance	2,495.48	2,689.87	-194.39	-7.2%
Wildland Vegetation Mgmt	0.00	6,300.00	-6,300.00	-100.0%
OUTSIDE PROFESSIONAL SERVICES - Ot...	5,950.84	26,589.88	-20,639.04	-77.6%
Total OUTSIDE PROFESSIONAL SERVICES	3,715,114.50	3,739,721.71	-24,607.21	-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	120.00	4,639.05	-4,519.05	-97.4%
Office				
Office Expense	6,698.51	1,201.55	5,496.96	457.5%
Office Supplies	284.38	1,648.51	-1,364.13	-82.8%
Telephone	13,074.83	11,338.79	1,736.04	15.3%
Office - Other	317.83	623.16	-305.33	-49.0%
Office - Other	63.83	80.00	-16.17	-20.2%
Total Office	20,439.38	14,892.01	5,547.37	37.3%
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	7,727.00	26.00	0.3%

07/07/21

Kensington Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July 2020 through June 2021

	Jul '20 - Jun 21	Jul '19 - Jun 20	\$ Change	% Change
Building Maintenance				
Needs Assess/Feasibility Study	31,584.25	50,789.41	-19,205.16	-37.8%
Gardening service	2,275.00	650.00	1,625.00	250.0%
Building alarm	1,379.44	1,615.81	-236.37	-14.6%
Medical Waste Disposal	4,884.89	4,758.50	126.39	2.7%
Janitorial Service	1,260.00	1,260.00	0.00	0.0%
Miscellaneous Maint.	24,902.39	16,926.99	7,975.40	47.1%
Total Building Maintenance	66,285.97	76,000.71	-9,714.74	-12.8%
Building Utilities/Service				
Gas and Electric	10,506.14	7,277.36	3,228.78	44.4%
Water/Sewer	2,438.41	1,859.26	579.15	31.2%
Total Building Utilities/Service	12,944.55	9,136.62	3,807.93	41.7%
Total DISTRICT ACTIVITIES	114,967.76	113,443.65	1,524.11	1.3%
Contingency	0.00	1,767.50	-1,767.50	-100.0%
Total Expense	4,050,808.28	3,755,751.70	295,056.58	7.9%
Net Ordinary Income	916,140.56	995,559.80	-79,419.24	-8.0%
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				
Depreciation Expense	0.00	160,044.00	-160,044.00	-100.0%
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	180,933.45	-180,933.45	-100.0%
Net Other Income	0.00	-160,044.00	160,044.00	100.0%
Net Income	916,140.56	835,515.80	80,624.76	9.7%

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	4,550,032.03	4,469,616.42	80,415.61	101.8%
Special Taxes	200,685.70	200,685.70	0.00	100.0%
Other Tax Income	12,437.04	25,250.00	-12,812.96	49.26%
Lease Agreement	36,603.00	36,603.00	0.00	100.0%
Interest Income	82,978.47	121,800.00	-38,821.53	68.13%
Miscellaneous Income	84,212.60	0.00	84,212.60	100.0%
Total Income	4,966,948.84	4,853,955.12	112,993.72	102.33%
Expense				
Staff				
Wages	158,698.01	155,892.00	2,806.01	101.8%
Vacation Wages	1,782.00	0.00	1,782.00	100.0%
Medical/dental ins compensation	6,000.00	6,000.00	0.00	100.0%
Payroll Taxes	13,205.41	12,151.32	1,054.09	108.68%
Workers Compensation/Life Ins	1,597.87	1,900.00	-302.13	84.1%
Payroll Processing	1,869.85	1,669.68	200.17	111.99%
Total Staff	183,153.14	177,613.00	5,540.14	103.12%
RETIREE MEDICAL BENEFITS				
CalPERS Settlement	10,472.88	11,425.00	-952.12	91.67%
Total RETIREE MEDICAL BENEFITS	10,472.88	11,425.00	-952.12	91.67%
OUTSIDE PROFESSIONAL SERVICES				
Emergency Prep Coordinator	694.08	17,000.00	-16,305.92	4.08%
Accounting	37,310.00	33,600.00	3,710.00	111.04%
Actuarial Valuation	5,600.00	5,600.00	0.00	100.0%
Audit	16,000.00	17,500.00	-1,500.00	91.43%
Contra Costa County Expenses	33,904.66	38,759.00	-4,854.34	87.48%
El Cerrito Contract Fee	3,229,642.68	3,229,643.00	-0.32	100.0%
El Cerrito Reconciliation(s)	298,737.64	288,532.00	10,205.64	103.54%
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	844.10	15,000.00	-14,155.90	5.63%
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	44,449.69	55,000.00	-10,550.31	80.82%
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	2,495.48	2,740.00	-244.52	91.08%
Wildland Vegetation Mgmt	0.00	7,600.00	-7,600.00	0.0%
OUTSIDE PROFESSIONAL SERVICES - Other	5,950.84	7,500.00	-1,549.16	79.35%
Total OUTSIDE PROFESSIONAL SERVICES	3,715,114.50	3,810,578.00	-95,463.50	97.5%
COMMUNITY SERVICE ACTIVITIES				
Public Education	3,100.00	17,000.00	-13,900.00	18.24%
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	120.00	10,000.00	-9,880.00	1.2%
Office				
Office Expense	6,698.51	2,958.00	3,740.51	226.45%
Office Supplies	284.38	2,856.00	-2,571.62	9.96%
Telephone	13,074.83	18,000.00	-4,925.17	72.64%

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>
Office- Other	317.83	500.00	-182.17	63.57%
Office - Other	63.83	0.00	63.83	100.0%
Total Office	20,439.38	24,314.00	-3,874.62	84.06%
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	1,379.44	840.00	539.44	164.22%
Medical Waste Disposal	4,884.89	8,400.00	-3,515.11	58.15%
Janitorial Service	1,260.00	1,260.00	0.00	100.0%
Miscellaneous Maint.	24,902.39	23,850.00	1,052.39	104.41%
Total Building Maintenance	66,285.97	70,350.00	-4,064.03	94.22%
Building Utilities/Service				
Gas and Electric	10,506.14	11,130.00	-623.86	94.4%
Water/Sewer	2,438.41	2,520.00	-81.59	96.76%
Total Building Utilities/Service	12,944.55	13,650.00	-705.45	94.83%
Total DISTRICT ACTIVITIES	114,967.76	137,684.00	-22,716.24	83.5%
Contingency	0.00	25,000.00	-25,000.00	0.0%
Total Expense	4,050,808.28	4,220,300.00	-169,491.72	95.98%
Net Ordinary Income	916,140.56	633,655.12	282,485.44	144.58%
Net Income	916,140.56	633,655.12	282,485.44	144.58%

Kensington Fire Protection District

Trial Balance

As of June 30, 2021

07/07/21

Accrual Basis

	Jun 30, 21	
	Debit	Credit
Petty Cash	200.00	
MCI Fund - Mechanics	0.00	
KFPD Revolving Acct - Gen Fund		165,967.23
General Fund	1,704,168.22	
Special Tax Fund	194,988.00	
Capital Fund	17,342.95	
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	8,365.05	
Interest Receivable	50,890.86	
Advance on Taxes	130,699.93	
Advance on Supplemental Taxes	115,229.30	
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		3,301,775.60
Prepaid Exp.	7,754.69	
Prepaid CERBT - Retiree Trust	349,035.08	
Investments		12,130.28
Investments:Capital Replacement Funds	3,804,608.80	
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		2,823.17
Due to Other - Issued by CCC		65,067.22
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	3,301,775.67	
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 June 30, 2021

07/07/21

Accrual Basis

	Jun 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	19,771.76	
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		4,550,032.03
Special Taxes		200,685.70
Other Tax Income		12,437.04
Lease Agreement		36,603.00
Interest Income		82,978.47
Miscellaneous Income		84,212.60
Staff:Wages	158,698.01	
Staff:Vacation Wages	1,782.00	
Staff:Medical/dental ins compensation	6,000.00	
Staff:Payroll Taxes	13,205.41	
Staff:Workers Compensation/Life Ins	1,597.87	
Staff:Payroll Processing	1,869.85	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	10,472.88	
OUTSIDE PROFESSIONAL SERVICES	5,950.84	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	694.08	
OUTSIDE PROFESSIONAL SERVICES:Accounting	37,310.00	
OUTSIDE PROFESSIONAL SERVICES:Actuarial Valuation	5,600.00	
OUTSIDE PROFESSIONAL SERVICES:Audit	16,000.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	33,904.66	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	3,229,642.68	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	298,737.64	
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	844.10	
OUTSIDE PROFESSIONAL SERVICES:LAFCO Fees	2,293.70	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	44,449.69	
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	2,495.48	
COMMUNITY SERVICE ACTIVITIES:Public Education	3,100.00	
COMMUNITY SERVICE ACTIVITIES:DFSC Matching Grants	24,000.00	
DISTRICT ACTIVITIES:Professional Development	120.00	
DISTRICT ACTIVITIES:Office	63.83	
DISTRICT ACTIVITIES:Office:Office Expense	6,698.51	
DISTRICT ACTIVITIES:Office:Office Supplies	284.38	
DISTRICT ACTIVITIES:Office:Telephone	13,074.83	
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	1,379.44	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	4,884.89	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	1,260.00	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	24,902.39	

Kensington Fire Protection District

Trial Balance

As of June 30, 2021

07/07/21

Accrual Basis

	Jun 30, 21	
	Debit	Credit
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	10,506.14	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	2,438.41	
TOTAL	<u>22075658.57</u>	<u>22075658.57</u>