

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

**Current Cash and Investments**

<b>Cash Balance</b>		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	125,957.32	Balance as of 1/31/2022, Pending Reconciliations
General Fund	2,670,528.11	Balance as of 1/31/2022, Pending Reconciliations
Special Tax Fund	124,764.10	Balance as of 1/31/2022, Pending Reconciliations
Capital Fund	454,548.26	Balance as of 1/31/2022, Pending Reconciliations
<b>Total Cash Balance</b>	<b>3,375,997.79</b>	
<b>Investments</b>		
Capital Replacement Funds	1,358,672.62	Balance as of 1/31/2022, Pending Reconciliations
Special Tax Fund	514.84	Balance as of 1/31/2022, Pending Reconciliations
Fire Protection Contract Reserves	3,021,642.67	Balance as of 1/31/2022, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 1/31/2022, Pending Reconciliations
Investments - Other	1,951,554.19	Balance as of 1/31/2022, Pending Reconciliations
<b>Total Investments</b>	<b>6,741,427.66</b>	
 <b>Total Current Cash and Investments</b>	 <b>10,117,425.45</b>	

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

	<u>Jul '21 - Jan '22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,642,753.26	4,595,532.00	47,221.26	101.03%
Special Taxes	204,417.70	200,686.00	3,731.70	101.86%
Other Tax Income	12,233.76	24,000.00	-11,766.24	50.97%
Lease Agreement	21,351.75	27,450.00	-6,098.25	77.78%
Interest Income	12,157.29	110,000.00	-97,842.71	11.05%
Miscellaneous Income	428,440.90	0.00	0.00	100.0%
<b>Total Income</b>	<u>5,321,354.66</u>	<u>4,957,668.00</u>	<u>363,686.66</u>	<u>107.34%</u>
<b>Expense</b>				
<b>Staff</b>				
Wages	85,647.00	169,130.00	-83,483.00	50.64%
Vacation Wages	0.00	8,910.00	-8,910.00	0.0%
Medical/dental ins compensation	1,000.00	12,000.00	-11,000.00	8.33%
Payroll Taxes	6,216.64	14,000.00	-7,783.36	44.41%
Workers Compensation/Life Ins	393.90	759.00	-365.10	51.9%
Payroll Processing	1,150.18	1,900.00	-749.82	60.54%
<b>Total Staff</b>	<u>94,407.72</u>	<u>206,699.00</u>	<u>-112,291.28</u>	<u>45.67%</u>
<b>RETIREE MEDICAL BENEFITS</b>				
CalPERS Settlement	7,616.64	11,425.00	-3,808.36	66.67%
<b>Total RETIREE MEDICAL BENEFITS</b>	<u>7,616.64</u>	<u>11,425.00</u>	<u>-3,808.36</u>	<u>66.67%</u>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Long Term Financial Planner	14,981.25	30,000.00	-15,018.75	49.94%
Emergency Prep Coordinator	49,999.98	100,000.00	-50,000.02	50.0%
Accounting	18,000.00	36,000.00	-18,000.00	50.0%
Actuarial Valuation	0.00	5,600.00	-5,600.00	0.0%
Audit	0.00	17,500.00	-17,500.00	0.0%
Bank Fee	25.00	0.00	25.00	100.0%
Contra Costa County Expenses	19,978.28	35,000.00	-15,021.72	57.08%
El Cerrito Contract Fee	2,056,757.80	3,525,860.00	-1,469,102.20	58.33%
El Cerrito Reconciliation(s)	111,445.61	191,060.00	-79,614.39	58.33%
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	4,587.50	50,000.00	-45,412.50	9.18%
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	4,997.00	24,000.00	-19,003.00	20.82%
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	1,820.00	2,750.00	-930.00	66.18%
Wildland Vegetation Mgmt	0.00	7,600.00	-7,600.00	0.0%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<u>2,283,303.20</u>	<u>4,074,044.00</u>	<u>-1,790,740.80</u>	<u>56.05%</u>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	12,127.78	20,000.00	-7,872.22	60.64%

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

	<u>Jul '21 - Jan '22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
EP Coord Expense Account	0.00	5,000.00	-5,000.00	0.0%
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	135.00	3,200.00	-3,065.00	4.22%
Firesafe Planting Grants	0.00	3,000.00	-3,000.00	0.0%
Community Sandbags	1,728.57	1,500.00	228.57	115.24%
Volunteer Appreciation	0.00	1,500.00	-1,500.00	0.0%
COMMUNITY SERVICE ACTIVITIES - Other	483.17	0.00	0.00	1.00
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>14,474.52</b>	<b>42,000.00</b>	<b>-27,525.48</b>	<b>34.46%</b>
<b>DISTRICT ACTIVITIES</b>				
Professional Development	3,323.58	10,000.00	-6,676.42	33.24%
Office				
Office Expense	2,841.74	3,500.00	-658.26	81.19%
Office Supplies	694.33	3,500.00	-2,805.67	19.84%
Telephone	3,988.73	7,800.00	-3,811.27	51.14%
Office- Other	0.00	382.00	-382.00	0.0%
<b>Total Office</b>	<b>7,524.80</b>	<b>15,182.00</b>	<b>-7,657.20</b>	<b>49.56%</b>
Firefighter's Apparel & PPE	810.21	2,000.00	-1,189.79	40.51%
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				
Gardening service	2,275.00	5,000.00	-2,725.00	45.5%
Building alarm	0.00	1,500.00	-1,500.00	0.0%
Medical Waste Disposal	4,065.01	7,500.00	-3,434.99	54.2%
Janitorial Service	1,229.72	1,400.00	-170.28	87.84%
Miscellaneous Maint.	1,280.49	25,000.00	-23,719.51	5.12%
<b>Total Building Maintenance</b>	<b>8,850.22</b>	<b>40,400.00</b>	<b>-31,549.78</b>	<b>21.91%</b>
Building Utilities/Service				
Gas and Electric	7,132.87	12,500.00	-5,367.13	57.06%
Water/Sewer	2,820.03	3,000.00	-179.97	94.0%
<b>Total Building Utilities/Service</b>	<b>9,952.90</b>	<b>15,500.00</b>	<b>-5,547.10</b>	<b>64.21%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>38,170.20</b>	<b>108,102.00</b>	<b>-69,931.80</b>	<b>35.31%</b>
Contingency	0.00	25,000.00	-25,000.00	0.0%
<b>Total Expense</b>	<b>2,437,972.28</b>	<b>4,467,270.00</b>	<b>-2,029,297.72</b>	<b>54.57%</b>
<b>Net Ordinary Income</b>	<b>2,883,382.38</b>	<b>490,398.00</b>	<b>2,392,984.38</b>	<b>587.97%</b>
<b>Net Income</b>	<b>2,883,382.38</b>	<b>490,398.00</b>	<b>2,392,984.38</b>	<b>587.97%</b>

**Kensington Fire Protection District**

**Trial Balance**

As of January 31, 2022

02/02/22

Accrual Basis

	Jan 31, 22	
	Debit	Credit
Petty Cash	200.00	
MCI Fund - Mechanics	0.00	
KFPD Revolving Acct - Gen Fund	125,957.32	
General Fund	2,670,528.11	
Special Tax Fund	124,764.10	
Capital Fund	454,548.26	
Grants Receivable	0.00	
Accounts Receivable - Year End	0.00	
Due from County for Reimb.	0.00	
Due From Other Funds	0.00	
Accounts Receivable	3,050.25	
Interest Receivable	0.00	
Advance on Taxes	2,192,464.59	
Advance on Supplemental Taxes	71,779.71	
KPPCSD Note Receivable	0.00	
E/C Salary Reimbursement Receiv	0.00	
Undeposited Funds	0.00	
Deposits on Fixed Assets	20,000.00	
Prepaid Services - EC	0.07	
Prepaid Exp.	1,159.00	
Prepaid CERBT - Retiree Trust	503,831.00	
Investments	3,486.33	
Investments:Capital Replacement Funds	3,307,255.32	
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
Water System Improvements	0.00	
Current Capital Outlay:Temporary Facilities Project	4,650.00	
Current Capital Outlay:PSB Renovation Soft Costs	280,977.96	
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	1,696.98	
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	0.00	
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	210.00	
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	0.00	
Prop 1A Loan - State of CA	0.00	
Suspense	0.00	
Due to Revolving Acct - Gen Fnd		312,649.15
Due to Other - Issued by CCC		71,960.21
Due To Other Funds	0.00	
Accounts Payable		1,605.65
Accrued Salary Reimb Income-EC	0.00	
Surety Bond Claim Held	0.00	
EI Cerrito Service Contract Pay	0.00	
Wages & PR Taxes Payable	0.00	

# Kensington Fire Protection District

## Trial Balance

As of January 31, 2022

02/02/22

Accrual Basis

	Jan 31, 22	
	Debit	Credit
Deferred Comp Payable	0.00	
KPPCSD MCI Deposit Payable	0.00	
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	22,033.46	
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		2,212,997.01
Fund Equity		2,317,661.58
Opening Bal Equity	0.00	
Property Taxes		4,642,753.26
Special Taxes		204,417.70
Other Tax Income		12,233.76
Lease Agreement		21,351.75
Interest Income		12,157.29
Miscellaneous Income		428,440.90
Staff:Wages	85,647.00	
Staff:Medical/dental ins compensation	1,000.00	
Staff:Payroll Taxes	6,216.64	
Staff:Workers Compensation/Life Ins	393.90	
Staff:Payroll Processing	1,150.18	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	7,616.64	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	14,981.25	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	49,999.98	
OUTSIDE PROFESSIONAL SERVICES:Accounting	18,000.00	
OUTSIDE PROFESSIONAL SERVICES:Bank Fee	25.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	19,978.28	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	2,056,757.80	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	111,445.61	
OUTSIDE PROFESSIONAL SERVICES:IT Services and Equipment	22.78	
OUTSIDE PROFESSIONAL SERVICES:Fire Engineer Plan Review	688.00	
OUTSIDE PROFESSIONAL SERVICES:Grant Writer/Coordinator	4,587.50	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	4,997.00	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	1,820.00	
COMMUNITY SERVICE ACTIVITIES	483.17	
COMMUNITY SERVICE ACTIVITIES:Public Education	12,127.78	
COMMUNITY SERVICE ACTIVITIES:Community Shredder	135.00	
COMMUNITY SERVICE ACTIVITIES:Community Sandbags	1,728.57	
DISTRICT ACTIVITIES:Professional Development	3,323.58	
DISTRICT ACTIVITIES:Office:Office Expense	2,841.74	
DISTRICT ACTIVITIES:Office:Office Supplies	694.33	
DISTRICT ACTIVITIES:Office:Telephone	3,988.73	
DISTRICT ACTIVITIES:Firefighter's Apparel & PPE	810.21	
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:Medical Waste Disposal	4,065.01	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	1,229.72	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	1,280.49	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	7,132.87	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	2,820.03	
<b>TOTAL</b>	<b>20,128,516.84</b>	<b>20,128,516.84</b>

**Kensington Fire Protection District**  
**Profit & Loss Prev Year Comparison**

02/02/22

Accrual Basis

July 2021 through January 2022

	Jul '21 - Jan 22	Jul '20 - Jan 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,642,753.26	4,456,943.60	185,809.66	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	21,351.75	21,297.30	54.45	0.3%
Interest Income	12,157.29	1,649.06	10,508.23	637.2%
Miscellaneous Income	428,440.90	223.50	428,217.40	191,596.2%
<b>Total Income</b>	<b>5,321,354.66</b>	<b>4,693,049.48</b>	<b>628,305.18</b>	<b>13.4%</b>
<b>Expense</b>				
<b>Staff</b>				
Wages	85,647.00	78,083.56	7,563.44	9.7%
Payroll Taxes	6,216.64	7,533.36	-1,316.72	-17.5%
Workers Compensation/Life Ins	393.90	1,597.87	-1,203.97	-75.4%
Payroll Processing	1,150.18	1,008.17	142.01	14.1%
<b>Total Staff</b>	<b>93,407.72</b>	<b>88,222.96</b>	<b>5,184.76</b>	<b>5.9%</b>
<b>RETIREE MEDICAL BENEFITS</b>				
CalPERS Settlement	7,616.64	3,808.32	3,808.32	100.0%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>7,616.64</b>	<b>3,808.32</b>	<b>3,808.32</b>	<b>100.0%</b>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	18,000.00	18,570.00	-570.00	-3.1%
Actuarial Valuation	0.00	5,600.00	-5,600.00	-100.0%
Audit	0.00	10,000.00	-10,000.00	-100.0%
Bank Fee	25.00	0.00	25.00	100.0%
Contra Costa County Expenses	19,978.28	-527.23	20,505.51	3,889.3%
EI Cerrito Contract Fee	2,056,757.80	1,883,958.23	172,799.57	9.2%
EI Cerrito Reconciliation(s)	111,445.61	178,515.99	-67,070.38	-37.6%
IT Services and Equipment	22.78	9,081.86	-9,059.08	-99.8%
Fire Abatement Contract	0.00	2,450.00	-2,450.00	-100.0%
Fire Engineer Plan Review	688.00	0.00	688.00	100.0%
RGS Contract	0.00	0.00	0.00	0.0%
Grant Writer/Coordinator	4,587.50	0.00	4,587.50	100.0%
LAFCO Fees	0.00	2,293.70	-2,293.70	-100.0%
Legal Fees	4,997.00	41,540.44	-36,543.44	-88.0%
BH/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	1,820.00	1,120.00	700.00	62.5%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>2,218,321.97</b>	<b>2,175,785.84</b>	<b>42,536.13</b>	<b>2.0%</b>
<b>COMMUNITY SERVICE ACTIVITIES</b>				
Public Education	12,127.78	3,090.00	9,037.78	292.5%
Community Shredder	135.00	0.00	135.00	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 - Other	483.17	0.00	483.17	100.0%
<b>Total COMMUNITY SERVICE ACTIVITIES</b>	<b>14,474.52</b>	<b>27,090.00</b>	<b>-12,615.48</b>	<b>-46.6%</b>
<b>DISTRICT ACTIVITIES</b>				
Professional Development	3,323.58	0.00	3,323.58	100.0%
<b>Office</b>				
Office Expense	2,841.74	997.64	1,844.10	184.9%
Office Supplies	694.33	116.64	577.69	495.3%
Telephone	3,988.73	8,521.19	-4,532.46	-53.2%
Office - Other	0.00	317.83	-317.83	-100.0%
Office - Other	0.00	64.00	-64.00	-100.0%
<b>Total Office</b>	<b>7,524.80</b>	<b>10,017.30</b>	<b>-2,492.50</b>	<b>-24.9%</b>
Firefighter's Apparel & PPE	810.21	1,187.00	-376.79	-31.7%
Staff Appreciation	93.49	0.00	93.49	100.0%
Memberships	7,615.00	7,753.00	-138.00	-1.8%
<b>Building Maintenance</b>				
Needs Assess/Feasibility Study	0.00	19,125.29	-19,125.29	-100.0%
Gardening service	2,275.00	2,275.00	0.00	0.0%
Building alarm	0.00	230.00	-230.00	-100.0%
Medical Waste Disposal	4,065.01	3,693.95	371.06	10.1%
Janitorial Service	1,229.72	735.00	494.72	67.3%
Miscellaneous Maint.	1,280.49	15,798.33	-14,517.84	-91.9%
<b>Total Building Maintenance</b>	<b>8,850.22</b>	<b>41,857.57</b>	<b>-33,007.35</b>	<b>-78.9%</b>
<b>Building Utilities/Service</b>				
Gas and Electric	7,132.87	6,706.28	426.59	6.4%
Water/Sewer	2,820.03	925.39	1,894.64	204.7%
<b>Total Building Utilities/Service</b>	<b>9,952.90</b>	<b>7,631.67</b>	<b>2,321.23</b>	<b>30.4%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>38,170.20</b>	<b>68,446.54</b>	<b>-30,276.34</b>	<b>-44.2%</b>
<b>Total Expense</b>	<b>2,371,991.05</b>	<b>2,363,353.66</b>	<b>8,637.39</b>	<b>0.4%</b>
<b>Net Ordinary Income</b>	<b>2,949,363.61</b>	<b>2,329,695.82</b>	<b>619,667.79</b>	<b>26.6%</b>
<b>Net Income</b>	<b>2,949,363.61</b>	<b>2,329,695.82</b>	<b>619,667.79</b>	<b>26.6%</b>