

**Kensington Fire Protection District  
Cash and Investment Balance Sheet  
As of December 31, 2021**

**Current Cash and Investments**

<b>Cash Balance</b>		<u>Comments</u>
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	164,616.95	Balance as of 12/31/2021, Pending Reconciliations
General Fund	2,615,950.06	Balance as of 12/31/2021, Pending Reconciliations
Special Tax Fund	124,785.10	Balance as of 12/31/2021, Pending Reconciliations
Capital Fund	(45,447.74)	Balance as of 12/31/2021, Pending Reconciliations
<b>Total Cash Balance</b>	<u><b>2,860,104.37</b></u>	
<b>Investments</b>		
Capital Replacement Funds	1,858,672.62	Balance as of 12/31/2021, Pending Reconciliations
Special Tax Fund	453.40	Balance as of 12/31/2021, Pending Reconciliations
Fire Protection Contract Reserves	3,021,642.67	Balance as of 12/31/2021, Pending Reconciliations
E/C Contract Recon Reserves	409,043.34	Balance as of 12/31/2021, Pending Reconciliations
Investments - Other	1,948,519.66	Balance as of 12/31/2021, Pending Reconciliations
<b>Total Investments</b>	<u><b>7,238,331.69</b></u>	
<b>Total Current Cash and Investments</b>	<u><u><b>10,098,436.06</b></u></u>	

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

01/05/22

Accrual Basis

July through December 2021

	Jul - Dec 21	Jul - Dec 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Property Taxes	4,649,209.40	4,455,782.98	193,426.42	4.3%
Special Taxes	204,417.70	200,685.70	3,732.00	1.9%
Lease Agreement	18,301.50	18,247.05	54.45	0.3%
Interest Income	9,061.32	-21,567.87	30,629.19	142.0%
Miscellaneous Income	387,210.00	223.50	386,986.50	173,148.3%
<b>Total Income</b>	<b>5,268,199.92</b>	<b>4,653,371.36</b>	<b>614,828.56</b>	<b>13.2%</b>
<b>Expense</b>				
<b>Staff</b>				
Wages	52,665.81	64,005.02	-11,339.21	-17.7%
Payroll Taxes	24,916.92	6,211.04	18,705.88	301.2%
Workers Compensation/Life Ins	393.90	384.68	9.22	2.4%
Payroll Processing	988.36	859.27	129.09	15.0%
<b>Total Staff</b>	<b>78,964.99</b>	<b>71,460.01</b>	<b>7,504.98</b>	<b>10.5%</b>
<b>RETIREE MEDICAL BENEFITS</b>				
CalPERS Settlement	6,664.56	2,856.24	3,808.32	133.3%
<b>Total RETIREE MEDICAL BENEFITS</b>	<b>6,664.56</b>	<b>2,856.24</b>	<b>3,808.32</b>	<b>133.3%</b>
<b>OUTSIDE PROFESSIONAL SERVICES</b>				
Accounting	15,000.00	12,500.00	2,500.00	20.0%
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	19,850.53	-682.98	20,533.51	3,006.5%
El Cerrito Contract Fee	1,762,935.26	1,614,821.34	148,113.92	9.2%
El Cerrito Reconciliation(s)	95,524.81	154,471.66	-58,946.85	-38.2%
IT Services and Equipment	22.78	6,892.80	-6,870.02	-99.7%
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	35,053.03	-30,056.03	-85.7%
BHI/GM Recruitment	0.00	12,900.00	-12,900.00	-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	1,560.00	1,120.00	440.00	39.3%
<b>Total OUTSIDE PROFESSIONAL SERVICES</b>	<b>1,905,190.88</b>	<b>1,866,202.40</b>	<b>38,988.48</b>	<b>2.1%</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	2,438.57	997.64	1,440.93	144.4%
Office Supplies	694.33	82.36	611.97	743.0%
Telephone	3,271.62	7,335.51	-4,063.89	-55.4%
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>6,404.52</b>	<b>8,797.34</b>	<b>-2,392.82</b>	<b>-27.2%</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	2,100.00	2,275.00	-175.00	-7.7%
Building alarm	0.00	230.00	-230.00	-100.0%
Medical Waste Disposal	3,756.75	3,339.32	417.43	12.5%
Janitorial Service	1,034.03	630.00	404.03	64.1%
Miscellaneous Maint.	1,280.49	14,993.84	-13,713.35	-91.5%
<b>Total Building Maintenance</b>	<b>8,171.27</b>	<b>40,593.45</b>	<b>-32,422.18</b>	<b>-79.9%</b>
<b>Building Utilities/Service</b>				
Gas and Electric	6,061.79	5,661.40	400.39	7.1%
Water/Sewer	3,025.76	1,157.66	1,868.10	161.4%
<b>Total Building Utilities/Service</b>	<b>9,087.55</b>	<b>6,819.06</b>	<b>2,268.49</b>	<b>33.3%</b>
<b>Total DISTRICT ACTIVITIES</b>	<b>35,505.62</b>	<b>65,149.85</b>	<b>-29,644.23</b>	<b>-45.5%</b>
<b>Total Expense</b>	<b>2,040,800.57</b>	<b>2,032,758.50</b>	<b>8,042.07</b>	<b>0.4%</b>
<b>Net Ordinary Income</b>	<b>3,227,399.35</b>	<b>2,620,612.86</b>	<b>606,786.49</b>	<b>23.2%</b>
<b>Net Income</b>	<b>3,227,399.35</b>	<b>2,620,612.86</b>	<b>606,786.49</b>	<b>23.2%</b>

# Kensington Fire Protection District

## Trial Balance

As of December 31, 2021

01/05/22

Accrual Basis

	Dec 31, 21	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	164,616.95	
General Fund	2,615,950.06	
Special Tax Fund	124,785.10	
Capital Fund		45,447.74
Accounts Receivable	6,772.67	
Advance on Taxes	2,192,418.41	
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	498,134.88	
Investments	390.36	
Investments:Capital Replacement Funds	3,807,255.32	
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
Current Capital Outlay:PSB Renovation Soft Costs	228,997.46	
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		13,281.04
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	21,710.36	
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		4,649,209.40
Special Taxes		204,417.70
Lease Agreement		18,301.50
Interest Income		9,061.32
Miscellaneous Income		387,210.00
Staff:Wages	52,665.81	
Staff:Medical/dental ins compensation	1,000.00	
Staff:Payroll Taxes	24,916.92	
Staff:Workers Compensation/Life Ins	393.90	
Staff:Payroll Processing	988.36	
RETIREE MEDICAL BENEFITS:CalPERS Settlement	6,664.56	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	14,981.25	
OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	49,999.98	
OUTSIDE PROFESSIONAL SERVICES:Accounting	15,000.00	
OUTSIDE PROFESSIONAL SERVICES:Bank Fee	25.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	19,850.53	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Contract Fee	1,762,935.26	
OUTSIDE PROFESSIONAL SERVICES:EI Cerrito Reconciliation(s)	95,524.81	
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	1,560.00	
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	

**Kensington Fire Protection District  
Trial Balance**

01/05/22

Accrual Basis

As of December 31, 2021

	Dec 31, 21	
	Debit	Credit
DISTRICT ACTIVITIES:Professional Development	3,323.58	
DISTRICT ACTIVITIES:Office:Office Expense	2,438.57	
DISTRICT ACTIVITIES:Office:Office Supplies	694.33	
DISTRICT ACTIVITIES:Office:Telephone	3,271.62	
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	2,100.00	
DISTRICT ACTIVITIES:Building Maintenance:Medical Waste Disposal	3,756.75	
DISTRICT ACTIVITIES:Building Maintenance:Janitorial Service	1,034.03	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	1,280.49	
DISTRICT ACTIVITIES:Building Utilities/Service:Gas and Electric	6,061.79	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	3,025.76	
<b>TOTAL</b>	<b>19,764,811.23</b>	<b>19,764,811.23</b>