

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
JULY 12, 2022
John “Doc” McIntosh Conference Room or Remote Option
7:00 P.M.

<https://berlinct-gov.zoom.us/j/87139245222?pwd=eTV1bnYrWHdOWS9UOFRLM3BVaTBrZz09>

Call-in Option:	1 929 205 6099 United States Toll
Meeting ID:	871 3924 5222
Passcode:	893747

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. PUBLIC COMMENTS

E. APPROVAL OF PRIOR MINUTES

June 14, 2022, Regular Meeting

F. OLD BUSINESS

1. Discuss proposal to pay for paving the Kensington Volunteer Fire Department (non-Town entity) parking lot with Town of Berlin funds and recommend a funding option to the Town Council.

G. NEW BUSINESS

1. Move to appropriate a \$128,205 STEAP grant for Kensington Sidewalks Project Phase III to the STEAP Sidewalks account in the Economic Development Fund.
2. Move to approve a non-budgeted appropriation of \$288,000 from the Outside Police Services account to the Extra Duty Police Officer account, both in the General Fund.
3. Move to transfer \$121,200, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in identified accounts.
4. Move to approve a transfer from the Non-Taxable Election Workers account (\$11,883.30) to the Elected Personnel account (\$11,000.00), Worker’s Compensation account (\$41.80) and the Social Security account (\$841.50) to fund a one-time payment to both Registrars of Voters.
5. Finance Director update.
6. Discuss establishing a FY-23-24 Budget Guideline and Requirements Meeting early in the budget process.

H. ADJOURNMENT

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING MINUTES
JUNE 14, 2022
John “Doc” McIntosh Conference Room or Remote Option
7:00 P.M.

<https://berlinc-t-gov.zoom.us/j/81385927067?pwd=ZVhrbDErWERITVYyd1M5ZG50U1lZZz09>
Call-in Option: 1 929 205 6099 United States Toll
Meeting ID: 813 8592 7067
Passcode: 304945

A. CALL TO ORDER

Chairman Bordonaro called the meeting to order at 7:00 p.m.

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

ATTENDANCE:

Members Present: Sal Bordonaro, Raul Fernandes, Tim Grady, George Millerd, Gerald Paradis

Members Absent: Mark Holmes

Staff Present:

Kevin Delaney – Finance Director

Steven Wood – Grounds Superintendent

D. PUBLIC COMMENTS

None.

E. APPROVAL OF PRIOR MINUTES May 10, 2022, Regular Meeting

Mr. Paradis moved to approve the May 10, 2022 Regular Meeting minutes.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis.

Vote being: 5-0 (MOTION CARRIED)

F. NEW BUSINESS

1. Move to approve the transfer of funds from Townwide Professional Services (\$12,250), Development Services Mid-Manager’s Personnel (\$18,500), Development Services Pension (\$9,000), Building Maintenance & Repair (\$4,000), Animal Control Part-time & Summer Help (\$5,000), Emergency Management Dam EAPs (\$10,000), Health Department Regional Health Services (\$17,250), VNA Department Head (\$13,000) and VNA Pension (\$5,000) to the Schools Capital Equipment account, all in the General Fund.

Mr. Paradis moved to approve the transfer of funds from Townwide Professional Services (\$12,250), Development Services Mid-Manager's Personnel (\$18,500), Development Services Pension (\$9,000), Building Maintenance & Repair (\$4,000), Animal Control Part-time & Summer Help (\$5,000), Emergency Management Dam EAPs (\$10,000), Health Department Regional Health Services (\$17,250), VNA Department Head (\$13,000) and VNA Pension (\$5,000) to the Schools Capital Equipment account, all in the General Fund.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis.

Vote being: 5-0 (MOTION CARRIED)

2. Move to approve a transfer from the Waterways Treatment account (\$10,000.37) and the Storm related overtime account (\$2,889.00), both in the General Fund, and from the Flat Bed Truck account (\$14,846.34), the Wood Chipper account (\$15,281.91), the Bobcat Accessories account (\$511.11), the Excavator account (\$343.75), the Pick Up Truck account (\$150.00), the Timberlin Clubhouse Roof Replacement account (\$400.20), the Lightning Detection account (\$140.00), the Rack Body (\$8.80), the Trailer (\$284.02) and the Storage Unit account (\$625.50), all from the Capital Non-Recurring Fund to the Skid Steer account in the Capital Non-Recurring Fund.

Mr. Paradis moved to approve a transfer from the Waterways Treatment account (\$10,000.37) and the Storm related overtime account (\$2,889.00), both in the General Fund, and from the Flat Bed Truck account (\$14,846.34), the Wood Chipper account (\$15,281.91), the Bobcat Accessories account (\$511.11), the Excavator account (\$343.75), the Pick Up Truck account (\$150.00), the Timberlin Clubhouse Roof Replacement account (\$400.20), the Lightning Detection account (\$140.00), the Rack Body (\$8.80), the Trailer (\$284.02) and the Storage Unit account (\$625.50), all from the Capital Non-Recurring Fund to the Skid Steer account in the Capital Non-Recurring Fund.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis.

Vote being: 5-0 (MOTION CARRIED)

3. Move to approve a transfer of \$60,000 from the School Worker's Compensation account and \$65,000 from the School Contractual Services account to the Hubbard Playground account, all in the General Fund.

Mr. Paradis moved to approve a transfer of \$60,000 from the School Worker's Compensation account and \$65,000 from the School Contractual Services account to the Hubbard Playground account, all in the General Fund.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis.

Vote being: 5-0 (MOTION CARRIED)

Mr. Grady asked is it just \$60k or more than that? Finance Director Delaney said there might be a little in the final report. We continue to negotiate all insurance contracts and anticipated a 5 percent increase. Based on our actual performance when the audit was completed, we have zero percent increase this year. Chairman Bordonaro said I want to see the \$60k. Finance Director Delaney said everything you see in transfers I encumber. What you see leftover over is after the transfers have been approved.

Foreman Wood provided an update to the committee and said the first playground we did was Griswold. There was a large amount of cracks, it was around 20 years old and falling apart. We widened the road coming around back to get large trucks up there to put in rooftop units. We rebuilt the base, milled and paved it. New basketball hoops were purchased. We stenciled and put different types of play elements on the playground itself. Willard was done last summer. We built the bay and base and added 5 new basketball hoops. Also, the same type of different interactive things. The only playground left is Hubbard and it has some large cracks. It also has cement staircases leading into the playground for fire egress and those are original from when the school was constructed. With the salt and everything we are using now there are large holes in it. They are falling apart and not safe. Part of this \$125k is to replace the three sets of failing stairs at Hubbard, mill, pave and re-do the whole thing. We will also stencil and add two new basketball hoops. Mr. Fernandes asked if this includes swings? Foreman Wood said there are no physical play elements. Finance Director Delaney said we are trying to get it approved now that school is just ending to have the maximum amount of time to do the work over the summer.

4. Move to appropriate \$5,048,046.16 of America Rescue Plan (ARPA) grant funds to the HVAC Upgrades account in the American Rescue Plan fund.

Mr. Paradis moved to appropriate \$5,048,046.16 of America Rescue Plan (ARPA) grant funds to the HVAC Upgrades account in the American Rescue Plan fund.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis.

Vote being: 5-0 (MOTION CARRIED)

Mr. Millerd asked if we received the first quote back? Finance Director Delaney said this hasn't gone to bid, but we did get a quote and cost estimates. They were much lower than \$6M each. The PBC will challenge that number to see if it is correct.

5. Move to transfer \$188,000, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in identified accounts.

Mr. Paradis moved to transfer \$188,000, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in identified accounts.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis.

Vote being: 5-0 (MOTION CARRIED)

6. Move to appropriate the \$4,000 Juvenile Review Board Grant to the Part Time Help, Worker's Comp., and Social Security expense accounts, all in the General Fund.

Mr. Paradis moved to appropriate the \$4,000 Juvenile Review Board Grant to the Part Time Help, Worker's Comp., and Social Security expense accounts, all in the General Fund.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis.

Vote being: 5-0 (MOTION CARRIED)

Finance Director Delaney said this is a fiscal year 23' appropriation.

7. Move to approve the non-budgeted appropriation of the State of Connecticut Local Prevention Council grant in the amount of \$2,950 to the Local Prevention Council expenditure account, both in the General Fund.

Mr. Paradis moved to approve the non-budgeted appropriation of the State of Connecticut Local Prevention Council grant in the amount of \$2,950 to the Local Prevention Council expenditure account, both in the General Fund.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis.

Vote being: 5-0 (MOTION CARRIED)

8. Move to accept the Suspense List of \$144,846.27 as presented.

Mr. Paradis moved to accept the Suspense List of \$144,846.27 as presented.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis.

Vote being: 5-0 (MOTION CARRIED)

9. Discuss FY23 & Major Capital Projects Strategy

Finance Director Delaney went through the proposed capital plan in the budget. The Board of Education and the Town Manager prioritized items and those are the two that you approved tonight, the school items. We identified the next three items as priority 1b because the timing wasn't as critical. This is servers and server maintenance. The servers will be close to 10 years old once replaced. The next is for the second half of the fire alarm upgrade at Willard. We

appropriated \$150k in FY21 budget, rolling that over and combining with this we get the funds to upgrade the fire alarm system. The only one left would be Griswold.

New carpeting in the library is an item as there are some air quality concerns with having the original carpet. The pool repairs in Hubbard are next on the list. Replacing the senior center van is on the list. Then surplus funds from Timberlin Golf Course. The surplus exists to help purchase some equipment that has been long overdue. Also, there are seven bridges on the course and we would replace them for safety reasons. The 4th one is police vehicles. If we do everything highlighted, that would be \$1.25M against the \$3.75M proposed. The rest, \$2.5M, would be pushed to future years.

The police station renovation, HVAC, Percival soccer field, highway wash bay, 4th fire vehicle and Willard school parking lot are all items we need to start thinking about how to fund. It is estimated the police station renovation detailed design will cost an additional \$300k and it will move forward this summer. The second stage which needs to happen before construction is to relocate the Board of Education storage area to make room for the locker rooms, two sally ports and an evidence storage area. The number to do this is a rough estimate and may be lower. We may digitize some of the files that are there. Having a town storage area is a longer-term solution. The food pantry would be relocated downstairs, we have talked about a few different places. The rough estimate is \$1M. We are looking at phases 1 – 3 and removing phase 4 from the proposal for parking in the back. The proposal is \$4.6M and we would propose bonding in June 2023.

Mr. Grady asked if the Board of Education storage area has to be in this building (Town Hall)? Finance Director Delaney said not necessarily, but a fair amount of that is files related to students, including special needs students and they are accessed by administrators daily, or several times a day. We need something that will allow them access such as digital storage. The thought is to hire someone for the digital storage. The Board of Education is looking at the best solution for space, cost and accessibility.

Mr. Fernandes asked what was the price for the police department? Finance Director Delaney said it was estimated at \$5.2M. Taking the carport out, put it under \$5.0M. Phase 1, interior work and addition is \$3.4M and most of the cost. Mr. Fernandes asked about solar panels. Finance Director Delaney said the solar panels and electric vehicle charging stations are looking out to the future.

Next is HVAC, there is an item for hiring a construction manager. If Willard would be more than \$4.4M, I would recommend leveraging fund balance to fill that gap. Then look to take Griswold and Hubbard to bonding. The police station is June 2023 and Griswold and Hubbard HVAC is for June 2024. Mr. Paradis asked if it is one authorization? Finance Director Delaney said it depends how close we are to \$4.5M. It can be done separately if year after year. Mr. Millerd asked if it would go to referendum? Finance Director Delaney said based on estimates yes. Mr. Paradis said we have appropriated \$5M already, the bond authorization could be for a higher amount and leave a little room for the bonds. Finance Director Delaney said we request bond authorization including contingency, but only bond contingency funds if they are needed.

Next is Percival soccer field and it has challenges. There are potholes, it is uneven and roots are popping through. We have money for this and Town Council approved putting a bid out to hire a consultant to redesign it. The estimate is about \$400k in renovations for that field. If done right it will provide years of use and it is used quite a bit.

For highway wash bay we received \$259k from FEMA, with a 90 percent reimbursement issued. The PBC put it back out to bid to see what it would cost without an automatic car wash. There is a gas line on the side of the building where this would be expanding. Part of the cost is relocating the gas line. The automatic car wash would be a lot safer.

For the 4th fire truck, if surplus materializes we would put the order in and buy it. There are 4 fire trucks from 2001 that are being replaced. One we took order in March and the other two are still on order.

Last is the LOTCIP grant from the state funds. It is being used to fix leaks in the Highway, Grounds and Water Control building. I would propose the remaining money, plus what we receive next year from LOTCIP be used towards renovating the Willard parking lot. Also, we could expand the parking lot to the side if it works, or use stone to accommodate for extra parking.

Finance Director Delaney provided the commission with an overview of fund balance. Out of the \$18.2M, we took \$7.5 for fire trucks and pension payout. Projected surplus is \$2.25M. The fund balance is sufficient to cover the proposal. Next year there is a lot of upgrading buildings, parking lots, roads, bridges and vehicles planned. We have some challenges with parking lots and starting to look at these. Mr. Paradis said we have to find a way to start putting some of this into the budget. We can do surplus to a certain amount, but it cuts our unassigned balance by half. We don't want to get much less than \$10M. We could have some bigger discussions to start recommending more. Chairman Bordonaro agreed.

10. Update on the Community/Senior Center forums and submission of the report to the Board of Finance for their review.

Mr. Grady said it would be good for the town to have this, but we are looking at \$40M plus, a 3 mill tax increase and a \$3M per year operating cost. Other places that we looked at were smaller and had a service area greater than 20k people. This was too aggressive of a plan. We should be at 30-40k sq. ft. vs. 72k sq. ft. We need to do more research on the YMCA. They have a good plan, but would not have a senior center. They have senior exercise and senior pool programs. There would be a full-size pool. The committee looked at Newtown and they are operating at a \$600k loss. Mr. Holmes mentioned before that he is concerned about the town businesses having competition, especially local gyms. We would have a big gym facility. Mr. Fernandes said people from other towns would come to our facility, but the plan is obnoxious. The town should stay within their means. Mr. Grady added that the location would be across from the high school and the plan is above the scope of the Statement of Needs.

Mr. Fernandes asked can you propose something smaller? Mr. Grady said the town would have to go back to the PBC, re-do the Statement of Needs and go through the process again. The way things are going we could be spending \$40M on a smaller building. Mr. Millerd added that

driving down debt is Mayor Kaczynski's number one priority. Where is this on the priorities list for the town? We have to pay for school projects and town vehicles. Is this really a good way to spend \$40M? There is no balance. If we do this our debt will be sky high and we can't buy the vehicles, or do anything for years. Mr. Grady said in addition to the taxes going up by 2 to 3 mills, residents would have to pay a membership fee. Having an outside company run the facility was looked at, but not an option. The plus sides are the swim team has a place to swim, the town has a pool and seniors can do water aerobics. The downside is it would be part of the Greater Hartford YMCA and anybody could use it. Other towns are also relying on outside memberships. The Meriden YMCA would be similar size to what they would build in Berlin. Mr. Paradis added that a lot of people want a pool, but only a small percentage will actually use it. Everyone winds up paying for it. The total price tag is way out of our range with the debt limit that we are carrying. I have to put public safety ahead of recreation. It is a huge number. If they want to scale it back, I still think our priorities are in other areas until our levels get down. I don't want them wasting time going back and saying what about \$20M. I'm not guaranteeing that at \$20M it would make the top of my list of town priorities. Mr. Grady said the YMCA does not have the same constraints as the town and can build a nice facility for less money. Mr. Paradis said he would need a lot more information on the YMCA option.

11. Discuss proposal to pay for paving the Kensington Volunteer Fire Department (non-Town entity) parking lot with Town of Berlin funds and recommend a funding option to the Town Council.

Finance Director Delaney said quotes were received and with contingencies it is about \$100k. Can we use town resources to do this if the building is not town owned? Corporation Counsel Donofrio's email response said yes, under the Municipal Powers Act the town can appropriate funds to pave the parking lot. Town assets are located on the property and the work is necessary to support fire protection. The Town Council asked Board of Finance to provide feedback on ways to fund that with town money. The town had purchased boilers for them and the firehouse shared the cost. The committee could request financials to confirm they can't afford to have the work done. They have asked for funding from town representatives over the last 5 years. You could propose to include it in the next budget, propose a non-budgeted appropriation of unassigned balance, or utilize some of the FY22 general fund. An argument could also be made that the grant funds and GRI money could be used for this, but it would mean one less road getting paved. Chairman Bordonaro said we should help them because they provide us with public safety. Mr. Millerd said maybe they can do a fundraiser. Mr. Fernandes said the interior of some of the firehouses are in bad shape as well. Finance Director Delaney said it could get to where the town looks at re-building vs. renovating and worth discussing a long term vision. Chairman Bordonaro said he would like to ask for financial information.

12. Finance Director update.

- Financials remain strong
- Lost the brackets for VNA in May, still planning to end up in the \$600k area.
- Memo from OPM on Public Act that was passed dealing with municipal oversight. Fund balance of less than 5%. We have 11%.
- Collections remain strong.

- The 5-page document did change some criteria.

G. ADJOURNMENT

Mr. Paradis moved to adjourn at 8:12 p.m.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis

Vote being 5-0

Submitted by,
Alina Brown

Agenda Item No. F-1
Request for Board of Finance Action

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: May 12, 2022

SUBJECT: Discussion of Kensington Volunteer Fire Department – Parking Lot

SUMMARY:

At the request of the Town Council, the Public Works Department obtained the attached quote for paving the parking lot at the firehouse/headquarters located at 880 Farmington Ave. This property is owned by the Kensington Volunteer Firemen's Association. The three options presented by Galasso Materials of East Granby, CT incorporate unit pricing under DAS Contract No. 22PSX0008, and are summarized as follows:

- **\$74,675** – Total New Pavement Depth of 4 inches (2" Binder + 2" Surface with 100 tons of processed aggregate to regrade)
- **\$52,804** - Total New Pavement Depth of 2.5 inches (½" Leveling Course + 2" Surface)
- **\$78,949** - Total New Pavement Depth of 4.25 inches (3" Binder + 1.25" Surface with 100 tons of processed aggregate to regrade)

All three options include milling/pavement removal, tack coat, and new curbing. Adding in the current asphalt escalation charge would increase these costs by an estimated \$4,000 to \$6,000, depending on the option. Due to current inflation trends, Staff recommend applying a 20% contingency on any final quote, if requested by the Town Council. The current paving funds used by the Town are from sources (State grants and Town bonding) that are restricted to Town-owned roads and property, so (unless otherwise indicated by the Finance Department and/or Corporation Counsel), another funding source would be required if the Town elects to proceed.

With a projected cost, including contingency, of \$100,000, there are three funding sources for consideration. Other sources may be considered by the Board of Finance.

1. Include the project in the FY24 capital budget and fund through the mil rate.
2. Propose a non-budgeted appropriation of General Fund Unassigned Fund Balance – requires approval at a Town Meeting and approval by the Town Council and Board of Finance.
3. Utilize FY22 General Fund operating surplus. An amount, if available, could be identified in July 2022. This option should be considered with all the purchases/projects identified on the FY23 & Major Capital Projects Strategy list presented earlier in this meeting.

ACTION NEEDED:

Discuss proposal to pay for paving the Kensington Volunteer Fire Department (non-Town entity) parking lot with Town of Berlin funds and recommend a funding option to the Town Council.

ATTACHMENT:

None

PREPARED BY:

Michael S. Ahern, P.E., Public Works Director

Mark Makuch CPA LLC
100 Averill Road Ste 2
Pomfret Center, CT 06259

KENSINGTON VOLUNTEER FIREMENS ASSOC
880 FARMINGTON AVENUE
BERLIN, CT 06037

FOR TAX YEAR 2020

KENSINGTON VOLUNTEER FIREMENS ASSOC

Mark Makuch CPA LLC
100 Averill Road Ste 2
Pomfret Center, CT 06259
(860) 477-1301

November 12, 2021

Kensington Volunteer Firemens Assoc
880 Farmington Avenue
Berlin, CT 06037

Kensington Volunteer Firemens Assoc:

Enclosed is the 2020 federal return for a tax-exempt organization, prepared for Kensington Volunteer Firemens Assoc from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-EO, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (860)477-1301.

Sincerely,

Mark Makuch CPA
Mark Makuch CPA LLC

**Acknowledgement and General Information for
Entities That File Returns Electronically**

2020

Name(s) as shown on return

Kensington Volunteer Firemens Assoc

Employer Identification Number

-*7044

Entity address

880 Farmington Avenue

Berlin, CT 06037

Thank you for participating in IRS e-file.

1. ☒ 2020 8868-01 income tax return for Federal was filed electronically.
The electronic filing services were provided by Mark Makuch CPA LLC.
2. ☒ 8868-01 income tax return was accepted on 05-14-2021 using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature.
The submission ID assigned to this return is 0654022021134grp3cjs.

**PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE
IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2020

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection

A For the 2020 calendar year, or tax year beginning , 2020, and ending , 20																	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization Kensington Volunteer Firemens Assoc</td> <td>D Employer identification number 14-1877044</td> </tr> <tr> <td colspan="2">Doing business as</td> <td rowspan="2">E Telephone number</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">880 Farmington Avenue</td> <td rowspan="2">G Gross receipts \$ 43,081</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code Berlin, CT 06037</td> </tr> <tr> <td colspan="2">F Name and address of principal officer:</td> <td> H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number </td> </tr> </table>	C Name of organization Kensington Volunteer Firemens Assoc		D Employer identification number 14-1877044	Doing business as		E Telephone number	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	880 Farmington Avenue		G Gross receipts \$ 43,081	City or town, state or province, country, and ZIP or foreign postal code Berlin, CT 06037		F Name and address of principal officer:		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
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I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527																	
J Website: www.kensingtonfirerescue.org																	
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other																	
L Year of formation: 2004 M State of legal domicile: CT																	

Part I Summary		
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To Save Lives and Property	
Revenue	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3 Number of voting members of the governing body (Part VI, line 1a)	3 5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 5
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5 0
	6 Total number of volunteers (estimate if necessary)	6
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0
Expenses	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 0
Net Assets or Fund Balances		

Part II Signature Block				
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
Sign Here	Jeff Pajor			
	Signature of officer		Date	
	Jeff Pajor, Treasurer			
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed PTIN
	Mark Makuch CPA		11-12-2021	P00290953
	Firm's name	Firm's EIN		
	Firm's address	Phone no.		
	Mark Makuch CPA LLC	860-477-1301		
	100 Averill Road Ste 2			
	Pomfret Center CT 06259			

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2020)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:To Save Lives and Property**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 56,096 including grants of \$) (Revenue \$)
Responded to approximately 500 calls for emergency help - suppressed fires, administered first aid, controlled hazardous spills, rescued humans and animals from fire water and ice danger, and transported the sick to hospitals.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **56,096**

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors See instructions?		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	X	
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J.		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member or any of these persons? If "Yes," complete Schedule L, Part II.		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI.		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
b	Enter the number of Form W-2G included in line 1a. Enter -0- if not applicable.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.			

Part VI**Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI ☒**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year.	5	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b	Enter the number of voting members included in line 1a, above, who are independent.	5	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	12c	
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► Connecticut

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
Jeff Pajor (860) 477-1301, 880 Farmington Avenue, Berlin, CT 06037

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Amy Pajor Recording Secretary	2.00			X				0	0	0
(2) Kevin Johnson Financial Secretary	2.00			X				0	0	0
(3) Sheri Messina President	2.00			X				0	0	0
(4) Jeff Pajor Treasurer	2.00			X				0	0	0
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				
(15) -----	-----										
(16) -----	-----										
(17) -----	-----										
(18) -----	-----										
(19) -----	-----										
(20) -----	-----										
(21) -----	-----										
(22) -----	-----										
(23) -----	-----										
(24) -----	-----										
(25) -----	-----										
1b Subtotal											
c Total from continuation sheets to Part VII, Section A											
d Total (add lines 1b and 1c)								0	0	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

0

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c	2,494		
	d Related organizations	1d			
	e Government grants (contributions) . .	1e	30,778		
	f All other contributions, gifts, grants, and similar amounts not included above	1f			
	g Noncash contributions included in lines 1a-1f	1g	\$		
	h Total. Add lines 1a-1f ▶		33,272		
Program Service Revenue	2a Business Code				
	b				
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f ▶				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		5,199	5,199	
	4 Income from investment of tax-exempt bond proceeds . . . ▶				
	5 Royalties ▶				
	6a Gross rents	6a			
	b Less: rental expenses . .	6b			
	c Rental income or (loss)	6c			
	d Net rental income or (loss) ▶				
	7a Gross amount from sales of assets other than inventory	7a			
	b Less: cost or other basis and sales expenses . .	7b			
	c Gain or (loss)	7c			
	d Net gain or (loss) ▶				
	8a Gross income from fundraising events (not including \$ 2,494 of contributions reported on line 1c). See Part IV, line 18	8a			
	b Less: direct expenses	8b			
	c Net income or (loss) from fundraising events ▶				
	9a Gross income from gaming activities, See Part IV, line 19	9a			
	b Less: direct expenses	9b			
	c Net income or (loss) from gaming activities ▶				
10a Gross sales of inventory, less returns and allowances	10a				
b Less: cost of goods sold	10b				
c Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue	11a Hall Rental		4,610	4,610	
	b				
	c				
	d All other revenue				
	e Total. Add lines 11a-11d ▶		4,610		
12 Total revenue. See instructions ▶		43,081	9,809	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	500	500		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17 .				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .				
12 Advertising and promotion	250	250		
13 Office expenses	53	53		
14 Information technology				
15 Royalties				
16 Occupancy	8,371	8,371		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	3,221	3,221		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	9,327	9,327		
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Uniforms</u>	6,209	6,209		
b <u>Dues and Fees</u>	418	418		
c <u>Repairs</u>	13,518	13,518		
d <u>Supplies</u>	6,757	6,757		
e All other expenses	7,472	7,472		
25 Total functional expenses. Add lines 1 through 24e. .	56,096	56,096	0	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X**Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,469	1	14,355
	2 Savings and temporary cash investments	54,659	2	20,171
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 666,536		
	b Less: accumulated depreciation	10b 553,836	122,027	10c 112,700
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	109,888	12	121,818
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	288,043	16	269,044	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	110,035	23	97,252
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	110,035	26	97,252
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	178,008	27	171,792
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	178,008	32	171,792
33 Total liabilities and net assets/fund balances	288,043	33	269,044	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	43,081
2	Total expenses (must equal Part IX, column (A), line 25)	2	56,096
3	Revenue less expenses. Subtract line 2 from line 1	3	(13,015)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	178,008
5	Net unrealized gains (losses) on investments	5	6,799
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	171,792

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► **Attach to Form 990 or Form 990-EZ.**

► **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

Kensington Volunteer Firemens Assoc

Employer identification number

14-1877044

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	43,776	50,278	68,118	47,395	37,881	247,448
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	75,000	75,000	75,000	75,000	75,000	375,000
4 Total. Add lines 1 through 3	118,776	125,278	143,118	122,395	112,881	622,448
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						622,448

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	118,776	125,278	143,118	122,395	112,881	622,448
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3,451	4,946	5,446	4,364	5,131	23,338
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						645,786
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	96.39 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	96.70 %
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . ▶ ☐

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶ ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . ▶ ☐

Part IV**Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described in line 11a above?		
c A 35% controlled entity of a person described in 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	Yes	No
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required) - <i>provide details in Part VI</i>	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2020		
a	From 2015		
b	From 2016		
c	From 2017		
d	From 2018		
e	From 2019		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2020 distributable amount		
i	Carryover from 2015 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2020 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2020 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2021. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2016		
b	Excess from 2017		
c	Excess from 2018		
d	Excess from 2019		
e	Excess from 2020		

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
Kensington Volunteer Firemens Assoc	14-1877044

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (See instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (See instructions) ▶ \$
- 3 Volunteer hours for political campaign activities (See instructions) ▶

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)	-----			
(2)	-----			
(3)	-----			
(4)	-----			
(5)	-----			
(6)	-----			

Part II-A**Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures**(The term "expenditures" means amounts paid or incurred.)**

	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?		X	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c	Media advertisements?		X	
d	Mailings to members, legislators, or the public?		X	
e	Publications, or published or broadcast statements?		X	
f	Grants to other organizations for lobbying purposes?		X	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i	Other activities?		X	
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (See instructions)	5	

Part IV

Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

Kensington Volunteer Firemens Assoc

Employer identification number

14-1877044

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2020

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations
- (ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other STMD1E	666,536		553,836	112,700
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				112,700

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) American Funds	121,818	FMV
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	121,818	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☐

Part XI**Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	

Part XII**Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	

Part XIII**Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Employer identification number

Kensington Volunteer Firemens Assoc

14-1877044

01. Members or stockholder classes and rights (Part VI, line 6)

There are members in the organization

02. Governing body meeting documentation (Part VI, line 8a)

The governing body must document the meetings

03. Form 990 governing body review (Part VI, line 11)

The governing body reviews the procedures

04. Form 990 availability to public (Part VI, line 18)

Governing documents are available to the public upon request.

05. Governing documents, etc, available to public (Part VI, line 19)

Governing Documents are available to the public upon request.

06. List of other expenses (Part IX, line 24e)

Gifts \$ 89

Good and Welfare \$ 33

Security \$ 1,616

Special Events \$ 3,029

Meetings \$ 153

Food and Entertainment \$ 736

Fuel \$ 41

Form 4562	Depreciation and Amortization (Including Information on Listed Property)	OMB No. 1545-0172
Department of the Treasury Internal Revenue Service (99)	► Attach to your tax return. ► Go to www.irs.gov/Form4562 for instructions and the latest information.	2020 Attachment Sequence No. 179
Name(s) shown on return Kensington Volunteer Firemens As	Business or activity to which this form relates FORM 990 - 1	Identifying number 14-1877044

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A			
17	MACRS deductions for assets placed in service in tax years beginning before 2020	17	9,327
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System						
(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System						
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	9,327
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Application for Automatic Extension of Time To File an
Exempt Organization Return

OMB No. 1545-0047

- File a separate application for each return.
► Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	Kensington Volunteer Firemens Assoc	14-1877044
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	880 Farmington Avenue	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	Berlin CT 06037	

Enter the Return Code for the return that this application is for (file a separate application for each return)

0	1
---	---

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► Jeff Pajor, 880 Farmington Avenue Berlin CT 06037

Telephone No. ► 860-477-1301

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ► ☐ . If it is for part of the group, check this box ► ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until 11-15, 20 21, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year 20 20 or
- ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
- ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2020)

IRS e-file Signature Authorization
for an Exempt Organization

OMB No. 1545-0047

For calendar year 2020, or fiscal year beginning _____, and ending _____

▶ Do not send to the IRS. Keep for your records.

▶ Go to www.irs.gov/Form8879EO for the latest information.

2020

Department of the Treasury
Internal Revenue Service

Name of exempt organization or person subject to tax

Kensington Volunteer Firemens Assoc

Taxpayer identification number

14-1877044

Name and title of officer or person subject to tax

Jeff Pajor, Treasurer

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input checked="" type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above organization or ☐ I am a person subject to tax with respect to (name of organization) _____, (EIN) _____ and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize Mark Makuch CPA LLC to enter my PIN 06062 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶ 05-14-2021

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

065402 06259
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

Date ▶ 11-12-2021

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2020)

FOR YOUR RECORDS ONLY
Federal Supporting Statements

2020 PG01

Name(s) as shown on return

Kensington Volunteer Firemens Assoc

Tax ID Number

14-1877044

Form 990 - Schedule D - Part VI - Line 1e
Investments - Other

Statement #D1e

Description of Investment	Cost/basis (Investment)	Cost/basis (Other)	Depr	Book Value
Building & Land	229,800	0	182,810	46,990
Equipment from Grant	124,334	0	107,657	16,677
New Equipment 2007	59,300	0	53,246	6,054
New Equipment 2008	160,333	0	160,328	5
New Equipment 2009	8,865	0	8,865	0
Repairs 2010	28,899	0	28,899	0
New Boiler	14,004	0	1,810	12,194
Memorial	23,414	0	325	23,089
Major Repairs	17,587	0	9,896	7,691
Total	666,536	0	553,836	112,700

990**Overflow Statement****2020**
Page 1

Name(s) as shown on return

FEIN

Kensington Volunteer Firemens Assoc

14-1877044

Other Expenses

Description	Amount
Hall Rental Refund	\$ 700
Small tools	58
Security	396
Special Events	2,810
Meetings and food	3,508
Total:	\$ 7,472

Next Year's Depreciation Worksheet

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

Kensington Volunteer Firemens Assoc

14-1877044

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	Equipment 2009	08-01-2009	8,865	M	7	
PRG	1	Equipment from Grant	01-01-2006	124,334	M	7	
PRG	1	New Equipment 2007	01-01-2007	59,300	M	7	
PRG	1	New Equipment 2008	01-01-2008	160,333	M	7	
PRG	1	Building	01-01-1997	229,800	M	39	5,892
PRG	1	New Equipment & Repairs	12-20-2010	28,899	M	7	
PRG	1	New Boiler	12-09-2015	14,004	M	39	359
PRG	1	Memorial	06-15-2017		NDA	0	
PRG	1	Major Repairs	03-13-2018	17,587	M	7	2,197
		TOTAL					8,448

* Item is included in UBIA for Section 199A calculations. See "UBIA" in lower right corner.

Name(s) as shown on return

Name(s) as shown on return															Social security number/EIN					
Kensington Volunteer Firemens Assoc															14-1877044					
No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current					
1	Equipment 2009	08012009	8,865		100.00			8,865	7		0	8,865		8,865						
2	Equipment from Grant	01012006	124,334		100.00			124,334	7		0	107,657		107,657						
3	New Equipment 2007	01012007	59,300		100.00			59,300	7		0	53,246		53,246						
4	New Equipment 2008	01012008	160,333		100.00			160,333	7		0	160,328		160,328						
5	Building	01011997	229,800		100.00			229,800	39	SL MM	2.564	176,918	5,892	182,810	5,892					
6	New Equipment & Repair	12202010	28,899		100.00			28,899	7		0	28,899		28,899						
7	New Boiler	12092015	14,004		100.00			14,004	39	SL MM	2.564	1,451	359	1,810	359					
8	Memorial	06152017	23,414	23,414	100.00			0	0		0									
9	Major Repairs	03132018	17,587		100.00			17,587	7	200 DB HY	17.49	6,820	3,076	9,896	3,076					
Totals			666,536					643,122				544,184	9,327	553,511	9,327					
Land Amount Net Depreciable Cost			666,536		CY 179 and CY Bonus TOTAL CY Depr including 179/bonus					CY 179 and CY Bonus TOTAL CY Depr including 179/bonus					ST ADJ: 9,327					

Agenda Item No. G-1
Request for Board of Finance Action

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: June 14, 2022

SUBJECT: Authorization to Appropriate a STEAP Grant for Kensington Sidewalks Project Phase III

Summary of Agenda Item:

With Town Council authorization, staff applied for a Small Town Economic Assistance Program Grant for phase III of the Kensington Sidewalks project in 2020. The State of Connecticut approved a STEAP grant of \$128,205 for this project. The Town has now met all the municipal certification requirements for this grant and is preparing to go out to bid for the project in combination with a sidewalks project funded by a Community Connectivity Program grant. Staff requests that the Town Council appropriate the grant to account 504.10.1017.0.53473.00000, STEAP Sidewalks, and to revenue account 504.00.0000.2.44801.00000, State & Federal Grants and to refer this matter to the Board of Finance for its approval. Per the original Town Council action in 2020, this grant requires a local match. The planned source for the match is from the bonded road account #140.20.2037.0.54000.00515. It is proposed that a \$15,000 match and a contingency of up to \$35,000 be allocated from the bonded road account.

Action:

Move to appropriate a \$128,205 STEAP grant for Kensington Sidewalks project, phase III to the STEAP Sidewalks account in the Economic Development Fund.

Attachments:

None

Prepared By:

Chris Edge, Economic Development Director
Jim Mahoney, Economic Development Coordinator

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: June 13, 2022

SUBJECT: Appropriate \$288,000 of Outside Police Services Receipts

Summary of Agenda Item:

The Berlin Police Department provides public safety support to many private projects throughout Berlin. The outside organizations who request this support pay the Town for the officer's time and wear-and-tear on police vehicles. This revenue, and related expense, is budgeted annual in the adopted General Fund budget.

During FY22, the amount of outside police service requests exceeded what was anticipated in the FY22 adopted General Fund budget. As a result, the expenditure account (001.15.1532.0.51440.00000 Extra Duty Police Officer) for these services and the related revenue account (001.15.1532.1.42303.00000 Outside Police Services) are higher than budgeted. This motion is to appropriate the additional revenue to the related expenditure account.

Action Needed:

Move to approve a non-budgeted appropriation of \$288,000 from the Outside Police Services account to the Extra Duty Police Officer account, both in the General Fund.

Attachments:

None

Prepared By:

Kevin Delaney, Finance Director

Agenda Item No. G-3
Request for Board of Finance Action

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: June 28, 2022

SUBJECT: Budget Transfers to Clear Overbudget Accounts

Summary of Agenda Item:

Over the course of the fiscal year some accounts exceed budget for different reasons. All the higher than budgeted costs are offset in other parts of the budget or contingency. No new money is being appropriated with this request. These items are summarized on the Budget Adjustments spreadsheet submitted with this action item.

Action Needed:

Move to transfer \$121,200, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in identified accounts.

Attachments:

Budget Adjustments spreadsheet

Prepared By:

Kevin Delaney, Finance Director

**Budget Adjustments
July 12, 2022**

G-3

<u>Department</u>	<u>GL Account #</u>	<u>From</u>	<u>To</u>	<u>Explanation</u>
Fire	001.45.4567.0.59622.00000		\$33,200.00	The Fire Radio project requires a portion of the previously approved project contingency funds to expand coverage and purchase additional devices. The Town does not bond contingency until the amount is known, but because the request is small the intent is to use operating contingency instead of bonding more money.
	001.05.0507.0.53927.00000	\$33,200.00		The funds will ultimately be transferred into the Fire Radio System Project account (134.15.1531.0.54000.01114).
Police	001.15.1532.0.51440.00000		\$40,000.00	Private construction projects often require a police presence for safety. Due to higher than budgeted extra duty projects throughout town, the cost of extra duty police officers was higher than budgeted. The Town is reimbursed for these costs from private parties, so there is no taxpayer impact.
	001.15.1532.0.51811.00000	\$13,000.00		
	001.15.1532.0.51140.00000	\$27,000.00		
Municipal Garage	001.20.2035.0.53233.00000		\$10,000.00	Inflation has driven the cost of auto parts to historic levels. This transfer covers the additional cost of necessary auto parts.
	001.20.2035.0.51135.00000	\$10,000.00		
Golf Course	001.25.2543.0.51160.00000		\$5,000.00	The golf course started the spring season earlier than expected resulting in higher than budgeted starters, rangers & golf cart attendant costs.
	001.25.2543.0.51510.00000	\$5,000.00		
GENERAL FUND TOTAL		<u>\$88,200.00</u>	<u>\$88,200.00</u>	
Water Control	843.50.5086.0.53814.00000		\$20,000.00	Engineering and design costs related to the Berlin Turnpike water main replacement were higher than budgeted. Delays in meter replacements have left money available in the Meters account to cover these higher costs.
	843.50.5084.0.56803.00000	\$20,000.00		
	843.50.5091.0.51125.00000		\$8,000.00	The unused vacation payout of a retired foreman and a change in the work schedule of the BWC manager resulted in higher than budgeted wages.
	843.50.5092.0.51135.00000	\$8,000.00		
	844.55.5591.0.51125.00000		\$5,000.00	The unused vacation payout of a retired foreman and a change in the work schedule of the BWC manager resulted in higher than budgeted wages.
	844.55.5592.0.51135.00000	\$5,000.00		
WATER CONTROL TOTAL		<u>\$33,000.00</u>	<u>\$33,000.00</u>	
GRAND TOTAL		<u>\$121,200.00</u>	<u>\$121,200.00</u>	

Agenda Item No. G-4
Request for Board of Finance Action

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: June 13, 2022

SUBJECT: Stipend for Registrar of Voters

Summary of Agenda Item:

To transfer excess funds from Non Taxable Election Workers account 001.05.0510.053815.00000 \$11,883.30 to the Elected Personnel account 001.05.0510.0.51115.00000 \$11,000.00, Worker's Compensation account 001.05.0510.0.52010.00000 \$41.80, and Social Security account 001.05.0510.0.52010.00000 \$841.50 for payment/stipend in acknowledgement for additional workload for redistricting, voter roll clean up and total reorganization of Registrar's office resulting in implementing cost savings.

Action Needed:

Move to approve a transfer from the Non-Taxable Election Workers account (\$11,883.30) to the Elected Personnel account (\$11,000.00), Worker's Compensation account (\$41.80) and the Social Security account (\$841.50) to fund a one-time payment to both Registrars of Voters.

Attachments:

None

Prepared By:

Joan Velej, Republican Registrar of Voters
Christy Miano, Democrat Registrar of Voters

Financial Status Report - **PRELIMINARY YEAR-END/RESULTS WILL CHANGE AFTER CLOSING ACTIVITIES**

Board of Finance Meeting of July 12, 2022

GENERAL FUND

	<u>FY 2022</u>	<u>FY 2021</u>	<u>Notes</u>
<i>(budgeted amount excludes assigned fund balance)</i>			
Receipts			
Actual Receipts	\$95,038,988	\$92,218,028	
Budgeted Receipts	\$93,515,997	\$91,241,044	
% to Budget	101.6%	101.1%	
Current Year Tax Receipts	\$80,083,805	\$78,891,802	
Current Tax Budget	\$79,861,907	\$78,789,139	
Current Tax Levy <i>(99.3%/99.3% collection rates)</i>	\$80,424,881	\$79,504,681	
% to Current Budget	100.3%	100.1%	
% to Current Levy	99.6%	99.2%	
Adopted budget target %	99.3%	99.3%	
Expenditures <i>(excludes capital expenditures)</i>			
Actual Expenditures	\$96,794,200	\$88,622,195	FY22 includes \$5,310,640 non-budgeted pension appropriation/expenditure from unassigned fund balance and \$2,200,000 non-budgeted appropriation for the purchase of two (2) new fire vehicles
Budgeted Expenditures	\$100,922,637	\$93,507,044	
% to Budget	95.9%	94.8%	
	<u>Actual</u>	<u>Encumbered</u>	<u>Budget</u> <u>Var to Budget</u>
Storm-related Overtime (51445)	\$110,071	\$0	\$135,038 \$24,967
Electricity (53102)	\$1,108,553	\$310,559	\$1,487,760 \$68,648
Refuse Disposal (53823)	\$1,549,923	\$367,267	\$1,917,489 \$298
Legal (53828)	\$286,180	\$13,819	\$300,000 \$1
Tax Refunds (53924)	\$211,498	\$0	\$215,000 \$3,502

	<u>Target Floor Fd Bal.</u>	<u>Actual Fund Bal.</u>	<u>Notes</u>
INSURANCE FUNDS			
Health Insurance Fund	\$2,302,598	\$2,947,706	The Health Insurance Fund balance is 25.0% of full year projected expenses - against a target reserve of 25%.
General Insurance Fund	\$1,000,000	\$1,507,260	The fund is used to pay Liability & Worker's Compensation insurance premiums for both the Town and BOE, on-going heart & hypertension claims from police officers, window/widower heart & hypertension claims, "fronting" reimbursable environmental remediation costs, small equipment claims where Town elects to self-insure and deductibles. Town policy is a \$1 million floor and ceiling at 5% of General Fund budget (or \$4,697,952 for FY22). Displayed fund balance is net of H&H reserve and encumbrances for self-insured claims.
TOTAL INSURANCE FUNDS	<u>\$3,302,598</u>	<u>\$4,454,966</u>	

PENSION FUNDNotes

Total Liability (as of 7/1/2021) <i>(actuarial valuation liability was adjusted to remove FY21/FY22 retiree payouts)</i>	\$8,032,875	The Town of Berlin Retirement Income (Defined Benefit) Plan was amended for the last time effective July 1, 2000. As a result of this final amendment no new Town employees (excludes BOE employees covered by the Teacher's Retirement Fund) were eligible to participate in the plan. As part of the amendment, participants in the DB Plan have the option to be paid out with an annuity or a lump sum. In recent years, all retiring participants have elected the lump sum payout.
Cash Balances:		
Prudential	\$3,246,642	
ICMA Plus	<u>\$3,005,701</u> <u>\$6,252,343</u>	
		Currently, the Town is executing a pay-as -you-go program to manage new retirements. The plan includes 5 active participants, 1 inactive but eligible participant and 15 annuitants.
Funding % - Total	77.8%	
Funding % - DB	40.4%	
Unfunded Liability	(\$1,780,532)	<u>Anticipated retirements:</u> FY22: 5 active participants remain and all are eligible to retire. Annual annuity payments & total monthly fees: \$185,000

Financial Status Report - **PRELIMINARY YEAR-END/RESULTS WILL CHANGE AFTER CLOSING ACTIVITIES**

Board of Finance Meeting of July 12, 2022

ACTIVE CAPITAL PROJECTS

	<u>% Complete*</u>	<u>Project Balance**</u>	<u>Notes</u>
4-Bridge Rehabilitation	90%	\$0	Closeout work continues. Invoicing trails actual construction, so the construction % complete is higher than the amount presented.

* % complete represents invoices received versus total expected project cost - this metric will lag actual construction completion

** Capital projects fund balance includes encumbrances.

Unexpended Education (2%) Account Tracking:

500.35.3561.0.54000.01733

	<u>Budget</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Uncommitted Balance</u>	
Hubbard Fire Alarm Upgrades*	\$165,500.00	\$164,675.80	\$824.20	\$0.00	Complete
McGee HVAC Unit #1	\$225,000.00	\$225,000.00	\$0.00	\$0.00	Complete
TOTAL FY2020 CARRYOVER	\$390,500.00	\$389,675.80	\$824.20	\$0.00	
Lighting upgrades in McGee Library/Media Center	\$150,000.00	\$36,012.60	\$113,987.40	\$0.00	\$150,000 from 2% Fund; Remaining \$38,400 from CNR Fund (Schools capital projects account)
Paving of Willard playground area & sidewalks**	\$146,137.34	\$146,137.34		\$0.00	Complete
Classroom storage (cubbies) at Hubbard	\$59,488.19	\$50,000.00	\$9,488.19	\$0.00	Using \$6,511.81 from GF Capital (001.3561) to cover higher bid
Removal of retaining walls at McGee entrance	\$25,500.00	\$25,500.00		\$0.00	Complete
Balance of rooftop units at McGee	\$25,000.00	\$25,000.00	\$0.00	\$0.00	Complete
TOTAL FY2021 CARRYOVER	\$406,125.53	\$282,649.94	\$123,475.59	\$0.00	
TOTAL 2% FUND BALANCE	\$796,625.53	\$672,325.74	\$124,299.79	\$0.00	

* The remaining FY2019 balance (\$21,557) after completing all identified projects and the balance remaining before FY2019 (\$69) were added to the initial (\$150,000) Hubbard Fire Alarm carryover budget. The remaining balance (\$6,125.53) was moved to the Classroom storage at Hubbard and to clear the \$500 overage in the Removal of retaining wall at McGee.

** The remaining FY21 balance (\$3,862.66) was moved to the Classroom storage at Hubbard.

Risks

Description	Projected - Low	Projected - High	Probability
Transfers from Other Funds (from BHS project fund)	(\$261,939)	(\$261,939)	High
VNA receipts	(\$185,000)	(\$185,000)	High
TOTAL	\$446,939	\$446,939	
<i>Total excluding Pension payouts</i>	<i>\$446,939</i>	<i>\$446,939</i>	
Anticipated American Recoveries Act Grants (50% in FY21 & 50% in FY22):			
Town (FY21 - 50% payment)	\$1,039,296.37		
County (FY21 - 50% payment)	\$1,984,726.71		
Town (Balance - 50% payment)	\$1,039,296.37		
County (Balance -- 50% payment)	\$1,984,726.71		
	<u>\$6,048,046.16</u>		
FY21 & FY22 amount	\$6,048,046.16		
FY22 Budgeted Revenue	(\$700,000.00)		
FY23 Budgeted Revenue	(\$300,000.00)		
Appropriated to HVAC Project	(\$5,048,046.16)		
NET American Recoveries Act Available Revenue	<u>\$0.00</u>		

Opportunities

Description	Projected - Low	Projected - High	Probability
Supplmental Motor Vehicle Taxes	\$445,000	\$445,000	High
Prior year tax receipts	\$450,000	\$550,000	High
Town clerk fees	\$250,000	\$250,000	High
Building permit fees	\$230,000	\$250,000	High
Wages/Fringes (vacancies) - projected based on current headcount/vacancies	\$500,000	\$1,000,000	High
Operating costs	\$500,000	\$1,000,000	High
TOTAL	\$2,375,000	\$3,495,000	
Net Projection	\$1,928,062	\$3,048,062	
Net Projection (ex Pension Payouts)	\$1,928,062	\$3,048,062	

Financial Status Report - PRELIMINARY YEAR-END/RESULTS WILL CHANGE AFTER CLOSING ACTIVITIES
Board of Finance Meeting of July 12, 2022

	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>TOTAL</u>
FY2019	55,212	74,521	82,025	142,845	81,705	58,331	97,213	71,442	119,187	72,239	90,498	100,562	1,045,780
FY2020	47,155	82,851	58,019	85,737	58,047	51,550	62,354	63,243	62,270	99,186	51,272	76,057	797,741
FY2021	48,132	56,105	61,099	53,775	54,553	64,397	66,910	57,967	78,281	82,029	27,123	107,013	757,385
FY2022	51,814	67,134	56,464	49,192	39,038	32,530	43,379	48,339	70,744	45,424	48,569	61,528	614,156
CY vs. PY	3,683	11,029	(4,635)	(4,584)	(15,515)	(31,868)	(23,531)	(9,629)	(7,537)	(36,605)	21,446	(45,485)	

