

**Kensington Fire Protection District
Cash and Investment Balance Sheet
As of July 31, 2023**

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	192,701.57	Balance as of 7/31/2023
General Fund	5,426,472.88	Balance as of 7/31/2023, Pending Reconciliations
Special Tax Fund	200,415.72	Balance as of 7/31/2023, Pending Reconciliations
Capital Fund	1,052,258.45	Balance as of 7/31/2023, Pending Reconciliations
Total Cash Balance	6,872,048.62	
Investments		
Fed Home Lon Bk Fixed Securities - 9/27/23	3,500,000.00	Balance as of 7/31/2023, Pending Reconciliations
LAIF Balance	18,724.39	Balance as of 7/31/2023, Pending Reconciliations
Total Investments	3,518,724.39	
Total Current Cash and Investments	10,390,773.01	

Kensington Fire Protection District

Balance Sheet

As of July 31, 2023

08/11/23

Accrual Basis

	Jul 31, 23	Jul 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Petty Cash	200.00	200.00	0.00
KFPD Revolving Acct - Gen Fund	214,832.41	180,016.72	34,815.69
General Fund	5,426,472.88	2,986,825.38	2,439,647.50
Special Tax Fund	200,415.72	7,674.95	192,740.77
Capital Fund	1,052,258.45	2,751.31	1,049,507.14
Total Checking/Savings	6,894,179.46	3,177,468.36	3,716,711.10
Accounts Receivable			
Accounts Receivable	4,805.80	10,759.78	-5,953.98
Advance on Taxes	4,930,536.36	4,496,788.07	433,748.29
Advance on Supplemental Taxes	67,983.45	95,090.40	-27,106.95
Total Accounts Receivable	5,003,325.61	4,602,638.25	400,687.36
Other Current Assets			
Prepaid Services - EC	0.07	0.07	0.00
Prepaid Exp.	2,587.29	2,680.42	-93.13
Prepaid CERBT - Retiree Trust	420,105.48	420,105.48	0.00
Investments			
LAIF Balance	18,724.39	0.00	18,724.39
Fed Home Loan Bk - 9/27/23	3,500,000.00	0.00	3,500,000.00
Capital Replacement Funds	0.00	3,312,062.95	-3,312,062.95
Fire Protect. Contract Reserves	0.00	3,018,509.96	-3,018,509.96
E/C Contract Recon Reserves	0.00	409,043.34	-409,043.34
Investments - Other	0.00	13,340.88	-13,340.88
Total Investments	3,518,724.39	6,752,957.13	-3,234,232.74
Total Other Current Assets	3,941,417.23	7,175,743.10	-3,234,325.87
Total Current Assets	15,838,922.30	14,955,849.71	883,072.59
Fixed Assets			
Land	5,800.00	5,800.00	0.00
Equipment	1,793,886.43	1,793,886.43	0.00
Accumulated Depreciation-Equip	-813,762.41	-813,762.41	0.00
Building and Improvements	2,391,581.26	2,391,581.26	0.00
Accumulated Depreciation - Bldg	-1,276,205.07	-1,276,205.07	0.00
Current Capital Outlay			
PSB Renovation Soft Costs	945,115.43	508,850.60	436,264.83
PSB Renovation Hard Cost	1,263,720.63	0.00	1,263,720.63
Temp Facility - Soft Costs	261,682.37	99,406.17	162,276.20
Temp Facilities - Hard Costs	600,096.82	5,684.00	594,412.82
Temp Facilities - Lot Rental	15,100.00	0.00	15,100.00
Temp Facilities - Modular	35,958.28	0.00	35,958.28
Temp Facilities - Admin Sublet	29,262.60	0.00	29,262.60
Temp Facilities - Relocation	35,999.58	0.00	35,999.58
Fire Engine Type I	104.40	104.40	0.00
Firefighters Qtrs/Equip	210.00	210.00	0.00
Total Current Capital Outlay	3,187,250.11	614,255.17	2,572,994.94
Total Fixed Assets	5,288,550.32	2,715,555.38	2,572,994.94
Other Assets			
Deferred Outflow of Res. - OPEB	6,527.00	6,527.00	0.00
Total Other Assets	6,527.00	6,527.00	0.00
TOTAL ASSETS	21,133,999.62	17,677,932.09	3,456,067.53

Kensington Fire Protection District
Balance Sheet
As of July 31, 2023

08/11/23

Accrual Basis

	Jul 31, 23	Jul 31, 22	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	734,425.04	400,802.86	333,622.18
Due to Other - Issued by CCC	60,838.71	11,640.59	49,198.12
Accounts Payable	1,605.34	2,282.57	-677.23
Total Accounts Payable	796,869.09	414,726.02	382,143.07
Other Current Liabilities			
PSB Renovation Loan	1,539,460.63	0.00	1,539,460.63
Wages & PR Taxes Payable	6,424.55	6,424.55	0.00
Total Other Current Liabilities	1,545,885.18	6,424.55	1,539,460.63
Total Current Liabilities	2,342,754.27	421,150.57	1,921,603.70
Long Term Liabilities			
El Cerrito Reconciliation Liab.	233,481.39	233,481.39	0.00
Postretirement Health Ben Liab	0.14	0.14	0.00
Total Long Term Liabilities	233,481.53	233,481.53	0.00
Total Liabilities	2,576,235.80	654,632.10	1,921,603.70
Equity			
Fund Equity - General	3,889,496.00	3,889,496.00	0.00
Fund Equity - Capital Projects	3,213,698.00	3,213,698.00	0.00
Fund Equity - Special Revenue	109,075.00	109,075.00	0.00
Fund Equity - Gen Fixed Asset	2,212,997.01	2,212,997.01	0.00
Fund Equity	4,590,560.22	3,459,564.13	1,130,996.09
Net Income	4,541,937.59	4,138,469.85	403,467.74
Total Equity	18,557,763.82	17,023,299.99	1,534,463.83
TOTAL LIABILITIES & EQUITY	21,133,999.62	17,677,932.09	3,456,067.53

Kensington Fire Protection District

Profit & Loss

July 2023

08/11/23

Accrual Basis

	Jul 23	Jul 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Property Taxes	4,931,281.77	4,528,876.89	402,404.88	8.9%
Lease Agreement	0.00	3,050.25	-3,050.25	-100.0%
Interest Income	194.68	12,631.00	-12,436.32	-98.5%
Total Income	4,931,476.45	4,544,558.14	386,918.31	8.5%
Expense				
Staff				
Wages	14,240.22	12,258.00	1,982.22	16.2%
Vacation Wages	0.00	648.00	-648.00	-100.0%
Medical/dental ins compensation	0.00	1,000.00	-1,000.00	-100.0%
Payroll Taxes	1,113.20	1,063.80	49.40	4.6%
Payroll Processing	197.22	157.08	40.14	25.6%
Total Staff	15,550.64	15,126.88	423.76	2.8%
RETIREE MEDICAL BENEFITS				
PERS Medical	4,365.33	3,801.57	563.76	14.8%
Delta Dental	948.79	948.79	0.00	0.0%
Vision Care	323.10	323.10	0.00	0.0%
Total RETIREE MEDICAL BENEFITS	5,637.22	5,073.46	563.76	11.1%
OUTSIDE PROFESSIONAL SERVICES				
Crime Insurance Policy	0.00	76.58	-76.58	-100.0%
Emergency Prep Coordinator	8,957.94	8,766.66	191.28	2.2%
Accounting	0.00	3,000.00	-3,000.00	-100.0%
Contra Costa County Expenses	322.00	44.00	278.00	631.8%
EI Cerrito Contract Fee	345,580.72	320,290.25	25,290.47	7.9%
EI Cerrito Reconciliation(s)	6,462.83	10,263.75	-3,800.92	-37.0%
IT Services and Equipment	875.00	250.00	625.00	250.0%
Fire Engineer Plan Review	0.00	640.00	-640.00	-100.0%
Legal Fees	0.00	3,680.64	-3,680.64	-100.0%
Recruitment	3,750.00	0.00	3,750.00	100.0%
Website Development/Maintenance	0.00	260.00	-260.00	-100.0%
Total OUTSIDE PROFESSIONAL SERVICES	365,948.49	347,271.88	18,676.61	5.4%
COMMUNITY SERVICE ACTIVITIES				
Public Education	502.79	4,805.16	-4,302.37	-89.5%
Community Shredder	323.50	308.10	15.40	5.0%
Total COMMUNITY SERVICE ACTIVITIES	826.29	5,113.26	-4,286.97	-83.8%
DISTRICT ACTIVITIES				
Professional Development	0.00	595.00	-595.00	-100.0%
Office				
Internet	0.00	148.60	-148.60	-100.0%
Office Expense	538.79	572.96	-34.17	-6.0%
Telephone	81.31	1,420.30	-1,338.99	-94.3%
Total Office	620.10	2,141.86	-1,521.76	-71.1%
Firefighters' Expenses	0.00	28,581.68	-28,581.68	-100.0%
Memberships	0.00	575.00	-575.00	-100.0%
Building Maintenance				
Janitorial Service	0.00	201.56	-201.56	-100.0%
Miscellaneous Maint.	0.00	432.00	-432.00	-100.0%
Total Building Maintenance	0.00	633.56	-633.56	-100.0%
Building Utilities/Service				
Refuse Collection	515.52	0.00	515.52	100.0%
Gas and Electric	370.61	1,190.52	-819.91	-68.9%
Water/Sewer	0.00	-214.81	214.81	100.0%
Building Utilities/Service - Other	69.99	0.00	69.99	100.0%
Total Building Utilities/Service	956.12	975.71	-19.59	-2.0%
Total DISTRICT ACTIVITIES	1,576.22	33,502.81	-31,926.59	-95.3%
Total Expense	389,538.86	406,088.29	-16,549.43	-4.1%
Net Ordinary Income	4,541,937.59	4,138,469.85	403,467.74	9.8%
Net Income	4,541,937.59	4,138,469.85	403,467.74	9.8%