

Recommended Action

For information only, no action is requested at this time.

Background

The monthly financial reports for the fiscal year ending June 30, 2023 are included in the packet as usual. While I had previously communicated that I would be providing the Balance Sheet rather than Trial Balance in accordance with existing policy and as followed in practice until 2020, I have included both the Balance Sheet and Trial Balance. When reports are requested by one Director, I want to ensure all Directors have the same information; therefore have included.

In reviewing the preliminary unaudited budget versus actual revenues and expenditures, I wanted to highlight a few items. Revenues were received at 109% of budget largely due to the increased property tax revenue that resulted from home sales as communicated by the County. Several individual expenses are in excess of budget; however, these are more than offset by others which are under budget and the overall net operating expenses are about 96% of budgeted. With revenue higher and expenses lower than anticipated, the actual overall increase to fund balance is \$1.1 million as compared to \$255,000 which was expected.

We will be incorporating this information into the financial forecast and will also refine budget estimates going forward to incorporate any recommended changes into the final budget for adoption in September.

Fiscal Impact

These are of course the preliminary fiscal year end numbers which have not yet been audited; however, the increased funds will be helpful in weathering the Public Safety Building project costs along with increasing operating reserves.

Kensington Fire Protection District Cash and Investment Balance Sheet As of June 30, 2023

Current Cash and Investments

Cash Balance		Comments
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	183,898.00	Balance as of 6/30/2023
General Fund	5,853,432.44	Balance as of 6/30/2023, Pending Reconciliations
Special Tax Fund	200,415.72	Balance as of 6/30/2023, Pending Reconciliations
Capital Fund	1,167,924.20	Balance as of 6/30/2023, Pending Reconciliations
Total Cash Balance	7,405,870.36	
Investments		
Fed Home Lon Bk Fixed Securities - 9/27/23	3,500,000.00	Balance as of 6/30/2023, Pending Reconciliations
LAIF Balance	18,529.71	Balance as of 6/30/2023, Pending Reconciliations
Total Investments	3,518,529.71	
Total Current Cash and Investments	10,924,400.07	

Kensington Fire Protection District Balance Sheet As of June 30, 2023

ASSETS Current Assets Checking/Savings 200.00 200.00 200.00 0.00 General Fund Special Tax Fund 205.028.84 97.746.04 108.228.208 24.473.89 Special Tax Fund 200.415.72 207.674.99 7.259.27 Capital Fund 1.167.924.20 91.004.91 1.076.892.29 Total Checking/Savings 7.428.01.20 3.655.644.49 3.772.366.71 Accounts Receivable 4.805.80 6.765.42 -1.939.62 Advance on Supplemental Taxes 7.744.60 -744.60 0.00 Advance on Supplemental Taxes 7.269.271 0.00 2.287.76 Other Current Assets 0.07 0.00 2.877.29 Prepaid Services - EC 0.07 0.00 2.877.29 Prepaid CERDT - Retiree Trust 420.105.48 420.105.48 0.00 LAIF Balance 18.529.71 0.00 3.309.515.03 -3.302.1642.67 LAIF Balance 18.529.71 0.00 3.309.515.03 -3.302.1642.67 -3.021.642.67 LAIF Balance 18.529.71 0.00 3.309.615.03 -3.		Jun 30, 23	Jun 30, 22	\$ Change
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Accumulated Depreciation-Equip Building and Improvements -813,762.41 -813,762.41 0.00 Building and Improvements 2,391,581.26 2,391,581.26 0.00 Accumulated Depreciation - Bidg -1.276,205.07 -1,276,205.07 0.00 Current Capital Outlay -1.276,205.07 -1,276,205.07 0.00 PSB Renovation Soft Costs 893,584.53 492,495.29 401,089.24 PSB Renovation Hard Cost 925,484.10 0.00 925,484.10 Temp Facilities - Soft Costs 279,572.37 87,460.67 192,111.70 Temp Facilities - Lot Rental 13,800.00 0.00 13,800.00 Temp Facilities - Modular 32,205.36 0.00 32,205.36 Temp Facilities - Admin Sublet 26,824.05 0.00 26,824.05 Temp Facilities - Relocation 34,254.56 0.00 34,254.56 Fire Engine Type I 104.40 104.40 0.00 Firefighters Qtrs/Equip 210.00 210.00 2,221,221.83 Total Current Capital Outlay 2,806,136.19 584,914.36 2,221,221.83 <td< th=""><td></td><td></td><td></td><td></td></td<>				
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PSB Renovation Hard Cost 925,484.10 0.00 925,484.10 Temp Facility - Soft Costs 279,572.37 87,460.67 192,111.70 Temp Facilities - Hard Costs 600,096.82 4,644.00 595,452.82 Temp Facilities - Lot Rental 13,800.00 0.00 13,800.00 Temp Facilities - Modular 32,205.36 0.00 32,205.36 Temp Facilities - Admin Sublet 26,824.05 0.00 26,824.05 Temp Facilities - Relocation 34,254.56 0.00 34,254.56 Fire Engine Type I 104.40 104.40 0.00 Firefighters Qtrs/Equip 210.00 210.00 0.00 Total Current Capital Outlay 2,806,136.19 584,914.36 2,221,221.83 Other Assets 4,907,436.40 2,686,214.57 2,221,221.83 Other Assets 6,527.00 6,527.00 0.00 Total Other Assets 6,527.00 6,527.00 0.00		893 584 53	492 495 29	401 089 24
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Fire Engine Type I 104.40 104.40 0.00 Firefighters Qtrs/Equip 210.00 210.00 0.00 Total Current Capital Outlay 2,806,136.19 584,914.36 2,221,221.83 Total Fixed Assets 4,907,436.40 2,686,214.57 2,221,221.83 Other Assets 6,527.00 6,527.00 0.00 Total Other Assets 6,527.00 0.00 0.00	Temp Facilities - Admin Sublet	26,824.05	0.00	26,824.05
Firefighters Qtrs/Equip 210.00 210.00 0.00 Total Current Capital Outlay 2,806,136.19 584,914.36 2,221,221.83 Total Fixed Assets 4,907,436.40 2,686,214.57 2,221,221.83 Other Assets 6,527.00 6,527.00 0.00 Total Other Assets 6,527.00 0.00 0.00	Temp Facilities - Relocation	34,254.56	0.00	34,254.56
Total Current Capital Outlay 2,806,136.19 584,914.36 2,221,221.83 Total Fixed Assets 4,907,436.40 2,686,214.57 2,221,221.83 Other Assets 6,527.00 6,527.00 0.00 Total Other Assets 6,527.00 6,527.00 0.00				
Total Fixed Assets 4,907,436.40 2,686,214.57 2,221,221.83 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 0.00	Firefighters Qtrs/Equip	210.00	210.00	0.00
Other Assets Operation 6,527.00 6,527.00 0.00 Total Other Assets 6,527.00 6,527.00 0.00	Total Current Capital Outlay	2,806,136.19	584,914.36	2,221,221.83
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 Fixed Assets	4,907,436.40	2,686,214.57	2,221,221.83
Total Other Assets 6,527.00 6,527.00 0.00		0 507 00	0 507 00	0.00
	Deterred Outflow of Res OPEB	6,527.00	6,527.00	0.00
TOTAL ASSETS 16,355,231.80 13,594,348.45 2,760,883.35	Total Other Assets	6,527.00	6,527.00	0.00
	TOTAL ASSETS	16,355,231.80	13,594,348.45	2,760,883.35

Kensington Fire Protection District Balance Sheet As of June 30, 2023

	Jun 30, 23	Jun 30, 22	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Due to Revolving Acct - Gen Fnd	489,582.92	437,817.29	51,765.63
Due to Other - Issued by CCC	57,323.02	18,752.45	38,570.57
Accounts Payable	1,605.34	9,909.78	-8,304.44
Total Accounts Payable	548,511.28	466,479.52	82,031.76
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	2,094,396.46	472,904.07	1,621,492.39
Long Term Liabilities			
El Cerrito Reconcilation 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	2,327,877.99	706,385.60	1,621,492.39
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	3,459,564.13	2,392,596.74	1,066,967.39
Net Income	1,142,523.67	1,070,100.10	72,423.57
Total Equity	14,027,353.81	12,887,962.85	1,139,390.96
TOTAL LIABILITIES & EQUITY	16,355,231.80	13,594,348.45	2,760,883.35

Kensington Fire Protection District Profit & Loss Prev Year Comparison July 2022 through June 2023

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change	% Change
Ordinary Income/Expense				
Income		(= 0.0 0.0 0.0		
Property Taxes	5,264,469.59	4,783,333.69	481,135.90	10.1%
Special Taxes Other Tax Income	200,436.70	204,417.70	-3,981.00	-2.0%
	24,422.92 3,050.25	24,612.02 36,603.00	-189.10 -33,552.75	-0.8% -91.7%
Lease Agreement Interest Income	37,203.58	20,294.31	-33,552.75	-91.7%
CERBT Reimbursement	18,088.02	40,282.11	-22,194.09	-55.1%
Miscellaneous Income	163.18	388,159.01	-387,995.83	-100.0%
Total Income	5,547,834.24	5,497,701.84	50,132.40	0.9%
Expense				
Debt Service - Principal	0.00	-19,993.56	19,993.56	100.0%
Vehicle Maintenance	0.00	5,501.05	-5,501.05	-100.0%
Staff				
Wages	153,492.99	139,935.75	13,557.24	9.7%
Vacation Wages	5,271.36	9,182.25	-3,910.89	-42.6%
Medical/dental ins compensation	7,000.00	13,000.00	-6,000.00	-46.2%
Payroll Taxes	12,210.81	11,990.17	220.64	1.8%
Workers Compensation/Life Ins	1,760.33	758.90	1,001.43	132.0%
Payroll Processing	2,435.74	1,970.58	465.16	23.6%
Total Staff	182,171.23	176,837.65	5,333.58	3.0%
RETIREE MEDICAL BENEFITS	52 254 05	F4 F00 00	4 4 5 4 7 4	0.40/
PERS Medical	53,354.95 10,436.69	54,506.66 11,385.48	-1,151.71 -948.79	-2.1% -8.3%
Delta Dental Vision Care	3,554.10	3,877.20	-323.10	-8.3%
CalPERS Settlement	0.00	18,089.68	-18,089.68	-100.0%
Total RETIREE MEDICAL BENEFITS	67,345.74	87,859.02	-20,513.28	-23.4%
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	4,087.50	0.00	4,087.50	100.0%
Crime Insurance Policy	689.22	0.00	689.22	100.0%
Nixle Fee	0.00	3,182.70	-3,182.70	-100.0%
Long Term Financial Planner	3,162.50	29,193.75	-26,031.25	-89.2%
Emergency Prep Coordinator	105,199.92	99,999.96	5,199.96	5.2%
Accounting	33,895.00	37,045.00	-3,150.00	-8.5%
Actuarial Valuation	5,600.00	3,000.00	2,600.00	86.7%
Audit	12,500.00	16,000.00	-3,500.00	-21.9%
Bank Fee	25.00	37.00	-12.00	-32.4%
Contra Costa County Expenses	56,254.22	53,644.28	2,609.94	4.9%
El Cerrito Contract Fee	3,843,483.11	3,525,870.50	317,612.61	9.0%
El Cerrito Reconciliation(s)	123,165.11	123,164.96	0.15	0.0%
IT Services and Equipment	4,097.19	722.73	3,374.46	466.9%
Fire Engineer Plan Review	1,000.13	688.00	312.13	45.4%
Grant Writer/Coordinator	0.00	6,547.50	-6,547.50	-100.0%
Risk Management Insurance	0.00	1,159.00	-1,159.00	-100.0%
LAFCO Fees	1,558.61	0.00	1,558.61	100.0%
Legal Fees Recruitment	15,598.44	10,594.64	5,003.80 26,590.00	47.2%
Website Development/Maintenance	26,590.00 3,239.88	0.00 3,227.40	26,590.00	100.0% 0.4%
Wildland Vegetation Mgmt	6,500.00	4,000.00	2,500.00	62.5%
Total OUTSIDE PROFESSIONAL SERVICES	4,246,645.83	3,918,077.42	328,568.41	8.4%
COMMUNITY SERVICE ACTIVITIES				
Public Education	12,950.65	17,761.88	-4,811.23	-27.1%
Open Houses	718.88	0.00	718.88	100.0%
Community Shredder	7,252.56	5,608.46	1,644.10	29.3%
Firesafe Planting Grants	0.00	1,360.00	-1,360.00	-100.0%
Community Sandbags	3,940.05	1,728.57	2,211.48	127.9%
Volunteer Appreciation	0.00	449.69	-449.69	-100.0%
Total COMMUNITY SERVICE ACTIVITIES	24,862.14	26,908.60	-2,046.46	-7.6%

Kensington Fire Protection District Profit & Loss Prev Year Comparison July 2022 through June 2023

	Jul '22 - Jun 23	Jul '21 - Jun 22	\$ Change	% Change
DISTRICT ACTIVITIES			4 000 00	100.001
Equipment	0.00	1,696.98	-1,696.98	-100.0%
Professional Development Office	595.00	3,323.58	-2,728.58	-82.1%
Mtg Room Rentals	80.00	0.00	80.00	100.0%
Internet	2,869.65	0.00	2,869.65	100.0%
Office Equipment	1,189.03	0.00	1,189.03	100.0%
Office Expense	5,246.60	3,846.45	1,400.15	36.4%
Office Supplies	763.45	694.33	69.12	10.0%
Telephone	8,841.11	8,720.10	121.01	1.4%
Total Office	18,989.84	13,260.88	5,728.96	43.2%
Election	5,579.18	0.00	5,579.18	100.0%
Firefighter's Apparel & PPE	1,264.02	0.00	1,264.02	100.0%
Firefighters' Expenses	28,581.68	9,140.68	19,441.00	212.7%
Staff Appreciation	0.00	93.49	-93.49	-100.0%
Memberships	9,505.00	7,615.00	1,890.00	24.8%
Building Maintenance				
Gardening service	140.00	2,275.00	-2,135.00	-93.9%
Building alarm	-396.10	1,264.44	-1,660.54	-131.3%
Medical Waste Disposal	0.00	2,140.61	-2,140.61	-100.0%
Janitorial Service	806.24	2,208.17	-1,401.93	-63.5%
Miscellaneous Maint.	9,364.70	4,037.75	5,326.95	131.9%
Total Building Maintenance	9,914.84	11,925.97	-2,011.13	-16.9%
Building Utilities/Service				
Refuse Collection	2,169.76	0.00	2,169.76	100.0%
Gas and Electric	8,978.47	11,852.14	-2,873.67	-24.3%
Water/Sewer	2,902.98	4,118.34	-1,215.36	-29.5%
Building Utilities/Service - Other	489.93	0.00	489.93	100.0%
Total Building Utilities/Service	14,541.14	15,970.48	-1,429.34	-9.0%
Total DISTRICT ACTIVITIES	88,970.70	63,027.06	25,943.64	41.2%
Total Expense	4,609,995.64	4,258,217.24	351,778.40	8.3%
Net Ordinary Income	937,838.60	1,239,484.60	-301,646.00	-24.3%
Other Income/Expense				
Other Income	04 005 00	0.00	04 005 00	400.001
Discount on US TBills	61,625.00	0.00	61,625.00	100.0%
Discount on Fixed Security	143,060.07	0.00	143,060.07	100.0%
Total Other Income	204,685.07	0.00	204,685.07	100.0%
Other Expense Depreciation Expense	0.00	169,384.50	-169,384.50	-100.0%
Total Other Expense	0.00	169,384.50	-169,384.50	-100.0%
Net Other Income	204,685.07	-169,384.50	374,069.57	220.8%
Net Income	1,142,523.67	1,070,100.10	72,423.57	6.8%
	1,142,023.07		12,423.31	0.0%

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
inary Income/Expense				
Income				
Property Taxes	5,264,469.59	4,739,500.00	524,969.59	111.08%
Special Taxes	200,436.70	200,752.00	-315.30	99.84%
Other Tax Income	24,422.92	24,000.00	422.92	101.76%
Lease Agreement	3,050.25	3,050.00	0.25	100.01%
Interest Income	37,203.58	20,000.00	17,203.58	186.02%
CERBT Reimbursement	18,088.02	80,000.00	-61,911.98	22.61%
Miscellaneous Income	163.18	0.00	163.18	100.0%
Total Income	5,547,834.24	5,067,302.00	480,532.24	109.489
Expense				
Staff				
Wages	153,492.99	144,416.00	9,076.99	106.29%
Vacation Wages	5,271.36	5,272.00	-0.64	99.999
Medical/dental ins compensation	7,000.00	7,000.00	0.00	100.09
Payroll Taxes	12,210.81	13,000.00	-789.19	93.93
Workers Compensation/Life Ins	1,760.33	1,761.00	-0.67	99.969
Payroll Processing	2,435.74	2,500.00	-64.26	97.439
Total Staff	182,171.23	173,949.00	8,222.23	104.73
RETIREE MEDICAL BENEFITS				
PERS Medical	53,354.95	51,450.00	1,904.95	103.79
Delta Dental	10,436.69	11,817.00	-1,380.31	88.32
Vision Care	3,554.10	3,877.00	-322.90	91.67
Total RETIREE MEDICAL BENEFITS	67,345.74	67,144.00	201.74	100.39
OUTSIDE PROFESSIONAL SERVICES				
Operational Consultant	4,087.50	19,000.00	-14,912.50	21.51
Crime Insurance Policy	689.22			
Nixle Fee	0.00	4,000.00	-4,000.00	0.0
Long Term Financial Planner	3,162.50	5,000.00	-1,837.50	63.25
Emergency Prep Coordinator	105,199.92	105,200.00	-0.08	100.09
Accounting	33,895.00	36,000.00	-2,105.00	94.15
Actuarial Valuation	5,600.00	5,600.00	0.00	100.0
Audit	12,500.00	16,000.00	-3,500.00	78.13
Bank Fee	25.00	25.00	0.00	100.09
Contra Costa County Expenses	56,254.22	38,000.00	18,254.22	148.04
El Cerrito Contract Fee	3,843,483.11	3,843,483.00	0.11	100.09
El Cerrito Reconciliation(s)	123,165.11	123,165.00	0.11	100.09
IT Services and Equipment	4,097.19	15,000.00	-10,902.81	27.32
Fire Abatement Contract	0.00	5,000.00	-5,000.00	0.0
Fire Engineer Plan Review	1,000.13	3,000.00	-1,999.87	33.34
Grant Writer/Coordinator	0.00	31,000.00	-31,000.00	0.0
Risk Management Insurance	0.00	21,258.00	-21,258.00	0.0
LAFCO Fees	1,558.61	5,000.00	-3,441.39	31.17
Legal Fees	15,598.44	20,000.00	-4,401.56	77.999
Recruitment	26,590.00	38,900.00	-12,310.00	11.001

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Water System Improvements	0.00	10,000.00	-10,000.00	0.0%
Website Development/Maintenance	3,239.88	4,500.00	-1,260.12	72.0%
Wildland Vegetation Mgmt	6,500.00	7,600.00	-1,100.00	85.53%
Total OUTSIDE PROFESSIONAL SERVICES	4,246,645.83	4,356,731.00	-110,085.17	97.47%
COMMUNITY SERVICE ACTIVITIES				
Public Education	12,950.65	30,000.00	-17,049.35	43.17%
EP Coord Expense Account	0.00	1,000.00	-1,000.00	0.0%
Comm. Pharmaceutical Drop-Off	0.00	2,500.00	-2,500.00	0.0%
CERT Emerg Kits/Sheds/Prepared	0.00	4,000.00	-4,000.00	0.0%
Open Houses	718.88	1,800.00	-1,081.12	39.94%
Community Shredder	7,252.56	5,000.00	2,252.56	145.05%
Firesafe Planting Grants	0.00	25,000.00	-25,000.00	0.0%
Community Sandbags	3,940.05	1,900.00	2,040.05	207.37%
Volunteer Appreciation	0.00	500.00	-500.00	0.0%
Community Center Contribution	0.00	500.00	-500.00	0.0%
Total COMMUNITY SERVICE ACTIVITIES	24,862.14	72,200.00	-47,337.86	34.44%
DISTRICT ACTIVITIES				
Professional Development	595.00	10,000.00	-9,405.00	5.95%
Office				
Mtg Room Rentals	80.00			
Internet	2,869.65			
Office Equipment	1,189.03			
Office Expense	5,246.60	5,000.00	246.60	104.93%
Office Supplies	763.45	2,000.00	-1,236.55	38.17%
Telephone	8,841.11	8,695.00	146.11	101.68%
Office- Other	0.00	500.00	-500.00	0.0%
Total Office	18,989.84	16,195.00	2,794.84	117.26%
Election	5,579.18	5,580.00	-0.82	99.99%
Firefighter's Apparel & PPE	1,264.02	2,000.00	-735.98	63.2%
Firefighters' Expenses	28,581.68	30,000.00	-1,418.32	95.27%
Staff Appreciation	0.00	3,000.00	-3,000.00	0.0%
Memberships	9,505.00	9,505.00	0.00	100.0%
Building Maintenance				
Gardening service	140.00	4,000.00	-3,860.00	3.5%
Building alarm	-396.10	1,500.00	-1,896.10	-26.41%
Medical Waste Disposal	0.00	7,500.00	-7,500.00	0.0%
Janitorial Service	806.24	2,000.00	-1,193.76	40.31%
Miscellaneous Maint.	9,364.70	9,000.00	364.70	104.05%
Total Building Maintenance	9,914.84	24,000.00	-14,085.16	41.31%
Building Utilities/Service				
Refuse Collection	2,169.76			
Gas and Electric	8,978.47	13,000.00	-4,021.53	69.07%
Water/Sewer	2,902.98	4,000.00	-1,097.02	72.58%
Building Utilities/Service - Other	489.93			
Total Building Utilities/Service	14,541.14	17,000.00	-2,458.86	85.54%

Kensington Fire Protection District Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Total DISTRICT ACTIVITIES	88,970.70	117,280.00	-28,309.30	75.86%
Contingency				
General	0.00	25,000.00	-25,000.00	0.0%
Total Contingency	0.00	25,000.00	-25,000.00	0.0%
Total Expense	4,609,995.64	4,812,304.00	-202,308.36	95.8%
Net Ordinary Income	937,838.60	254,998.00	682,840.60	367.78%
Other Income/Expense				
Other Income				
Discount on US TBills	61,625.00			
Discount on Fixed Security	143,060.07			
Total Other Income	204,685.07			
Net Other Income	204,685.07	0.00	204,685.07	100.0%
Net Income	1,142,523.67	254,998.00	887,525.67	448.05%

Kensington Fire Protection District Trial Balance As of June 30, 2023

	Jun 30, 23	
	Debit	Credit
Petty Cash	200.00	
KFPD Revolving Acct - Gen Fund	206,028.84	
General Fund	5,853,432.44	
Special Tax Fund	200,415.72	
Capital Fund	1,167,924.20	
Accounts Receivable	4,805.80	744.00
Advance on Taxes Advance on Supplemental Taxes	67,983.45	744.60
Prepaid Services - EC	07,983.45	
Prepaid Exp.	2,587.29	
Prepaid CERBT - Retiree Trust	420,105.48	
Investments:LAIF Balance	18,529.71	
Investments:Fed Home Loan Bk - 9/27/23	3,500,000.00	
Land	5,800.00	
Equipment	1,793,886.43	
Accumulated Depreciation-Equip	, ,	813,762.41
Building and Improvements	2,391,581.26	
Accumulated Depreciation - Bldg		1,276,205.07
Current Capital Outlay:PSB Renovation Soft Costs	893,584.53	
Current Capital Outlay:PSB Renovation Hard Cost	925,484.10	
Current Capital Outlay: Temp Facility - Soft Costs	279,572.37	
Current Capital Outlay: Temp Facilities - Hard Costs	600,096.82	
Current Capital Outlay:Temp Facilities - Lot Rental	13,800.00	
Current Capital Outlay:Temp Facilities - Modular	32,205.36	
Current Capital Outlay:Temp Facilities - Admin Sublet	26,824.05	
Current Capital Outlay:Temp Facilities - Relocation	34,254.56	
Current Capital Outlay:Fire Engine Type I	104.40	
Current Capital Outlay:Firefighters Qtrs/Equip	210.00	
Deferred Outflow of Res OPEB	6,527.00	
Due to Revolving Acct - Gen Fnd		489,582.92
Due to Other - Issued by CCC		57,323.02
Accounts Payable		1,605.34
PSB Renovation Loan		1,539,460.63
Wages & PR Taxes Payable El Cerrito Reconcilation Liab.		6,424.55 233,481.39
Postretirement Health Ben Liab		0.14
Fund Equity - General		3,889,496.00
Fund Equity - Capital Projects		3,213,698.00
Fund Equity - Special Revenue		109,075.00
Fund Equity - Gen Fixed Asset		2,212,997.0
Fund Equity		3,459,564.13
Property Taxes		5,264,469.59
Special Taxes		200,436.7
Other Tax Income		24,422.92
Lease Agreement		3,050.2
Interest Income		37,203.58
CERBT Reimbursement		18,088.02
Miscellaneous Income		163.18
Staff:Wages	153,492.99	
Staff:Vacation Wages	5,271.36	
Staff:Medical/dental ins compensation	7,000.00	
Staff:Payroll Taxes	12,210.81	
Staff:Workers Compensation/Life Ins	1,760.33	
Staff:Payroll Processing	2,435.74	
RETIREE MEDICAL BENEFITS:PERS Medical RETIREE MEDICAL BENEFITS:Delta Dental	53,354.95	
	10,436.69	
RETIREE MEDICAL BENEFITS:Vision Care OUTSIDE PROFESSIONAL SERVICES:Operational Consultant	3,554.10	
	4,087.50 689.22	
OUTSIDE PROFESSIONAL SERVICES:Crime Insurance Policy OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner	3,162.50	
OUTSIDE PROFESSIONAL SERVICES:Long Term Financial Planner OUTSIDE PROFESSIONAL SERVICES:Emergency Prep Coordinator	105,199.92	
	33,895.00	
OUTSIDE PROFESSIONAL SERVICES Accounting		
OUTSIDE PROFESSIONAL SERVICES:Accounting OUTSIDE PROFESSIONAL SERVICES:Actuarial Valuation	5,600.00	

Kensington Fire Protection District Trial Balance As of June 30, 2023

	Jun 3	0, 23
	Debit	Credit
OUTSIDE PROFESSIONAL SERVICES:Bank Fee	25.00	
OUTSIDE PROFESSIONAL SERVICES:Contra Costa County Expenses	56,254.22	
OUTSIDE PROFESSIONAL SERVICES: El Cerrito Contract Fee	3,843,483.11	
OUTSIDE PROFESSIONAL SERVICES: EI Cerrito Reconciliation(s)	123,165.11	
OUTSIDE PROFESSIONAL SERVICES: IT Services and Equipment	4,097.19	
OUTSIDE PROFESSIONAL SERVICES: Fire Engineer Plan Review	1,000.13	
OUTSIDE PROFESSIONAL SERVICES: LAFCO Fees	1,558.61	
OUTSIDE PROFESSIONAL SERVICES:Legal Fees	15,598.44	
OUTSIDE PROFESSIONAL SERVICES:Recruitment	26,590.00	
OUTSIDE PROFESSIONAL SERVICES:Website Development/Maintenance	3,239.88	
OUTSIDE PROFESSIONAL SERVICES:Wildland Vegetation Mgmt	6,500.00	
COMMUNITY SERVICE ACTIVITIES: Public Education	12,950.65	
COMMUNITY SERVICE ACTIVITIES:Open Houses	718.88	
COMMUNITY SERVICE ACTIVITIES: Community Shredder	7,252.56	
COMMUNITY SERVICE ACTIVITIES:Community Sandbags	3,940.05	
DISTRICT ACTIVITIES: Professional Development	595.00	
DISTRICT ACTIVITIES:Office:Mtg Room Rentals	80.00	
DISTRICT ACTIVITIES:Office:Internet	2,869.65	
DISTRICT ACTIVITIES: Office: Office Equipment	1,189.03	
DISTRICT ACTIVITIES:Office:Office Expense	5,246.60	
DISTRICT ACTIVITIES: Office: Office Supplies	763.45	
DISTRICT ACTIVITIES:Office:Telephone	8,841.11	
DISTRICT ACTIVITIES: Election	5,579.18	
DISTRICT ACTIVITIES: Firefighter's Apparel & PPE	1,264.02	
DISTRICT ACTIVITIES:Firefighters' Expenses	28,581.68	
DISTRICT ACTIVITIES:Memberships	9,505.00	
DISTRICT ACTIVITIES:Building Maintenance:Gardening service	140.00	
DISTRICT ACTIVITIES:Building Maintenance:Building alarm		396.10
DISTRICT ACTIVITIES: Building Maintenance: Janitorial Service	806.24	
DISTRICT ACTIVITIES:Building Maintenance:Miscellaneous Maint.	9,364.70	
DISTRICT ACTIVITIES: Building Utilities/Service	489.93	
DISTRICT ACTIVITIES:Building Utilities/Service:Refuse Collection	2,169.76	
DISTRICT ACTIVITIES: Building Utilities/Service: Gas and Electric	8,978.47	
DISTRICT ACTIVITIES:Building Utilities/Service:Water/Sewer	2,902.98	
Discount on US TBills		61,625.00
Discount on Fixed Security		143,060.07
TOTAL	23,056,335.62	23,056,335.62