

Kensington Police Protection & Community Services District
Balance Sheet
As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
100 · Petty Cash	100.00
110 · CCC Cash Accts	
112 · General Fund	202,652.31
114 · Land & Light-Park O&M	72,903.02
116 · PB Admin-Cash	-83,968.67
117 · PB Resv-Cash	25,378.68
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Total 110 · CCC Cash Accts	216,965.34
120 · Mech's Cash Accts	
125 · Property Acct	2,823.13
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Total 120 · Mech's Cash Accts	2,823.13
130 · County Invest Accts	
133 · PB Resv-Inv	93,430.00
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Total 130 · County Invest Accts	93,430.00
134 · CCC LAIF Accounts	
134a · General LAIF	552,358.74
134b · COPS LAIF	1,589.64
134d · Garbage/Bay View LAIF	177,167.76
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Total 134 · CCC LAIF Accounts	731,116.14
Total Checking/Savings	1,044,434.61
Accounts Receivable	
141 · Accounts Receivable - Year End	-17,500.00
143 · Advance on Prop Taxes	3,129,121.83
144 · Advance on Suppl. Taxes	25,636.87
146 · Advance on LLD Taxes	41,529.06
147 · Rent Receivable	0.40
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Total Accounts Receivable	3,178,788.16
Other Current Assets	
151 · Employee Uniform Receivable	836.28
153 · Prepaid Expenses	0.01
154 · Employee Advances	475.07
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Total Other Current Assets	1,311.36
Total Current Assets	<hr/> 4,224,534.13

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Fixed Assets	
160 · Police Fixed Assets	
161 · Police Bldg Improvements	200,061.36
162 · Patrol Cars	188,274.73
163 · Patrol Cars Accessories	17,830.92
165 · Personal Police Equipment	28,499.02
166 · Police Traffic Equipment	19,008.23
167 · Station Equipment-Police	61,325.49
168 · Office Furn & Equip	102,129.00
169 · Computer Equip	47,960.85
Total 160 · Police Fixed Assets	<u>665,089.60</u>
170 · Park/Rec Fixed Assets	
171 · Land	2,808,347.00
172 · Community Center Building	384,049.00
173 · Community Center Improvements	158,833.25
174 · Park Improvements	875,271.38
178 · Pk/R Furn & Fixtures	51,203.29
188 · Construction in Progress	223,752.21
Total 170 · Park/Rec Fixed Assets	<u>4,501,456.13</u>
189 · Accumulated Depreciation	<u>-1,267,106.71</u>
Total Fixed Assets	3,899,439.02
Other Assets	
197 · Fut Bond Req	1,070,389.27
198 · Gen L/T Debt-Amt to be Provided	217,521.00
199 · Suspense	-91.46
Total Other Assets	<u>1,287,818.81</u>
TOTAL ASSETS	<u><u>9,411,791.96</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
GASB 45 Accrual	-65,901.60

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Payroll Liabilities 220	
221 · Federal Taxes/Medicare	-1,119.76
222 · EDD of CA	-277.18
225 · PERS - (District Portion)	24,306.38
226 · PERS (Officers Portion)	6,668.23
227 · PERS buy back (Employee only)	-0.08
229 · KPOA Dues, Legal Def., Survivor	274.50
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Total Payroll Liabilities 220	29,852.09
219 · Accrued Payroll	6,647.39
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Total Other Current Liabilities	-29,402.12
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Total Current Liabilities	-29,402.12
Long Term Liabilities	
250 · Bond Debt	
251 · Bond Debt-County	1,311,523.27
252 · Bond Debt-District	92,830.00
253 · Bond Interest Payable	4,247.56
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Total 250 · Bond Debt	1,408,600.83
265 · Compensated Absence/Vac Buyback	80,634.50
290 · Community Center Loan	250,000.00
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Total Long Term Liabilities	1,739,235.33
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Total Liabilities	1,709,833.21
Equity	
300 · Opening Bal Equity	4,423,977.14
340 · Asset write-off to actual	-161,788.71
350 · Invest. in Assets	2,311,112.11
355 · Prior Accounts Payable	7,462.00
360 · Investment in EPC	-364.15
370 · Investment in KFPD MCI	34,068.02
390 · Retained Earnings	-863,045.20
Net Income	1,950,537.54
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Total Equity	7,701,958.75
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TOTAL LIABILITIES & EQUITY	9,411,791.96
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