

## Kensington Police Protection &amp; Community Services District

## Balance Sheet

As of November 30, 2020

	<u>Nov 30, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
100 · Petty Cash	100.00
110 · CCC Cash Accts	
112 · General Fund	77,523.58
114 · Land & Light-Park O&M	72,706.10
116 · PB Admin-Cash	-84,127.97
117 · PB Resv-Cash	25,378.68
	<u>91,480.39</u>
<b>Total 110 · CCC Cash Accts</b>	91,480.39
120 · Mech's Cash Accts	
125 · Property Acct	2,823.13
	<u>2,823.13</u>
<b>Total 120 · Mech's Cash Accts</b>	2,823.13
130 · County Invest Accts	
133 · PB Resv-Inv	93,430.00
	<u>93,430.00</u>
<b>Total 130 · County Invest Accts</b>	93,430.00
134 · CCC LAIF Accounts	
134a · General LAIF	412,358.74
134b · COPS LAIF	1,589.64
134d · Garbage/Bay View LAIF	177,167.76
	<u>591,116.14</u>
<b>Total 134 · CCC LAIF Accounts</b>	591,116.14
<b>Total Checking/Savings</b>	<u>778,949.66</u>

## Kensington Police Protection &amp; Community Services District

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As of November 30, 2020

	<u>Nov 30, 20</u>
<b>Accounts Receivable</b>	
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
148 · Interest Receivable	409.13
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<b>Total Accounts Receivable</b>	3,196,697.29
<b>Other Current Assets</b>	
Deferred Outflows - OPEB	460,960.00
Deferred Outflows - Pension	906,449.00
151 · Employee Uniform Receivable	836.28
153 · Prepaid Expenses	0.01
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<b>Total Other Current Assets</b>	1,368,245.29
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<b>Total Current Assets</b>	5,343,892.24
<b>Fixed Assets</b>	
<b>160 · Police Fixed Assets</b>	
161 · Police Bldg Improvements	200,061.36
162 · Patrol Cars	188,274.73
163 · Patrol Cars Accessories	42,019.64
165 · Personal Police Equipment	39,903.32
166 · Police Traffic Equipment	19,008.23
167 · Station Equipment-Police	61,325.49
168 · Office Furn & Equip	102,129.00
169 · Computer Equip	51,144.10
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<b>Total 160 · Police Fixed Assets</b>	703,865.87

## Kensington Police Protection &amp; Community Services District

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As of November 30, 2020

	<u>Nov 30, 20</u>
<b>170 · Park/Rec Fixed Assets</b>	
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
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<b>Total 170 · Park/Rec Fixed Assets</b>	4,501,456.13
<b>189 · Accumulated Depreciation</b>	-1,347,623.37
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<b>Total Fixed Assets</b>	3,857,698.63
<b>Other Assets</b>	
196 · 2020 POB - Cost of Issuance	119,592.00
197 · Fut Bond Req	1,070,389.27
198 · Gen L/T Debt-Amt to be Provided	217,521.00
199 · Suspense	-681.68
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<b>Total Other Assets</b>	1,406,820.59
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<b>TOTAL ASSETS</b>	<b>10,608,411.46</b>
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<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Deferred Inflows - OPEB	516,952.00
Deferred Inflows - Pension	232,390.00
GASB 45 Accrual	-65,901.60

**Kensington Police Protection & Community Services District**  
**Balance Sheet**  
As of November 30, 2020

	<b>Nov 30, 20</b>
<b>Payroll Liabilities 220</b>	
225 · PERS - (District Portion)	1,271.51
226 · PERS (Officers Portion)	1,713.51
227 · PERS buy back (Employee only)	-0.08
229 · KPOA Dues, Legal Def., Survivor	274.50
	3,259.44
<b>Total Payroll Liabilities 220</b>	3,259.44
<b>219 · Accrued Payroll</b>	6,647.39
	693,347.23
<b>Total Other Current Liabilities</b>	693,347.23
<b>Total Current Liabilities</b>	693,347.23
<b>Long Term Liabilities</b>	
<b>Net OPEB Liability</b>	2,554,131.00
240 · 2020 Pension Obligation Bond	4,544,000.00
<b>250 · Bond Debt</b>	
251 · Bond Debt-County	1,311,523.27
252 · Bond Debt-District	92,830.00
253 · Bond Interest Payable	4,247.56
	1,408,600.83
<b>Total 250 · Bond Debt</b>	1,408,600.83
265 · Compensated Absence/Vac Buyback	63,305.62
290 · Community Center Loan	250,000.00
	8,820,037.45
<b>Total Long Term Liabilities</b>	8,820,037.45
<b>Total Liabilities</b>	9,513,384.68

## Kensington Police Protection &amp; Community Services District

01/07/21

## Balance Sheet

Accrual Basis

As of November 30, 2020

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	<u>Nov 30, 20</u>
<b>Equity</b>	
300 · Opening Bal Equity	-1,835,072.86
340 · Asset write-off to actual	-161,788.71
350 · Invest. in Assets	2,295,476.75
355 · Prior Accounts Payable	7,462.00
360 · Investment in EPC	-364.15
370 · Investment in KFPD MCI	34,068.02
390 · Retained Earnings	-815,602.35
395 · Prior Period Adjustment	31,014.12
Net Income	1,539,833.96
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<b>Total Equity</b>	<b>1,095,026.78</b>
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>10,608,411.46</u></b>