

RESOLUTION NO. 2023-03 (REVISION #3)

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON
POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
AUTHORIZING APPOINTMENT OF THE GENERAL MANAGER AS
TREASURER AND AUTHORIZING TRANSFER OF TREASURER AUTHORITY
FROM CONTRA COSTA COUNTY TO THE BOARD OF DIRECTORS OF THE
KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES
DISTRICT**

WHEREAS, the Kensington Police Protection and Community Services District (KPPCSD) is a community services district organized and operating pursuant to California Government Code section 61000 et seq; and

WHEREAS, Government Code sections 61050 and 61052 provide that the Contra Costa County Treasurer shall be the Kensington Police Protection and Community Services District depository, and maintain custody of all the KPPCSD funds, unless the KPPCSD establishes an alternative depository pursuant to Government Code section 61053; and

WHEREAS, KPPCSD intends to withdraw its money from the County treasury; and

WHEREAS, KPPCSD has a system to record its financial transactions under generally accepted accounting principles that is available upon request to reflect the District's financial position as well provide sufficient records to be audited by an independent auditor; and

WHEREAS, KPPCSD undergoes an annual financial statement audit as engaged by an independent auditor and the audit is conducted under generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States; and

WHEREAS, KPPCSD has a system of internal controls over its various transaction cycles and business operations, including having developed procedures for drawing and signing checks, and ensuring that bond principal and salaries shall be paid when due; and

WHEREAS, it is the policy of KPPCSD to pay claims and demands before they are approved by the Board of Directors if the District Treasurer determines that the claims and demands conform to the District's approved budget; and

WHEREAS, to establish an alternative depository for KPPCSD funds, Government Code section 61053 requires the KPPCSD's Board of Directors to fix the amount of the bond for the KPPCSD's Treasurer and other KPPCSD employees who will be responsible for handling the KPPCSD's finances;

WHEREAS, the KPPCSD's Board of Directors approved the establishment of a bank account with Five Star Bank as a depository for the KPPCSD's funds; and

WHEREAS, it is the desire of KPPCSD's Board to establish an alternative depository to the County Treasurer, pursuant to Government Code section 61053.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. The KPPCSD’s Board of Directors wishes to withdraw its money from the county treasury and The KPPCSD’s Board appoints the General Manager as its Treasurer who will serve in the place of the County Treasurer.

Section 3. The KPPCSD’s Board hereby states its intention to withdraw its money from the County Treasury and have all revenues collected by the County on behalf of KPPCSD sent to Five Star Bank.

Section 4. The KPPCSD’s Board hereby states that KPPCSD will establish its own relationship with LAIF.

Section 5. The KPPCSD’s Board and the County Board of Supervisors shall determine a mutually acceptable date for this request to take place but no later than 15 months from the date of this Resolution.

Section 6. The KPPCSD’s Board hereby designates Five Star Bank as the depository of the KPPCSD’s money.

Section 7. The KPPCSD’s Treasurer and all KPPCSD employees responsible for handling the KPPCSD’s finances shall be covered in the amount set forth in the KPPCSD’s Employee Dishonesty (Crime & Fidelity) Insurance Policy with SDRMA.

Section 8. The KPPCSD’s Treasurer shall make quarterly or more frequent written reports to the KPPCSD’s Board, as the KPPCSD Board shall determine, regarding the receipts and disbursements and balances in the accounts controlled by the KPPCSD’s Treasurer.

Section 9. The KPPCSD’s management has developed a system of internal controls, policies, and procedures regarding the KPPCSD’s system of accounting, the drawing of checks, the timing of payments such as bond principal, salaries, and other demands and claims.

Section 10. The Board Secretary shall certify the adoption of this Resolution.

PASSED AND ADOPTED this 14TH day of September 2023, by the following vote:

AYES: Directors Duggan, Gough, Hacaj, Spath and Aquino-Fike.

NOES: None.

ABSENT: None.

ABSTAINED: None.

APPROVED:

DocuSigned by:
Alexandra Aquino-Fike
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Alexandria Aquino-Fike
President, Board of Directors

HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the regular meeting of said Board held on Thursday, the 14th day of September, 2023.

ATTEST:

DocuSigned by:

Lynelle M. Lewis

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Lynelle M. Lewis
District Clerk of the Board

DocuSigned by:

David Aranda

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David Aranda
Interim General Manager