

Kensington Police Protection and Community Services District Special Districts Financial Transactions Report

General Information

Fiscal Year 2015

Mailing Address

Street 1 Is Address Changed?
 Street 2
 City State Zip
 Email

COPY

Members of the Governing Body

| | First Name | Middle Initial | Last Name | Title |
|--------|---------------------------------------|----------------------|---|---------------------------------------|
| Member | <input type="text" value="Rachelle"/> | <input type="text"/> | <input type="text" value="Sherris-Watt"/> | <input type="text" value="Director"/> |
| Member | <input type="text" value="Pat"/> | <input type="text"/> | <input type="text" value="Gillette"/> | <input type="text" value="Director"/> |
| Member | <input type="text" value="Vanessa"/> | <input type="text"/> | <input type="text" value="Cordova"/> | <input type="text" value="Director"/> |
| Member | <input type="text" value="Chuck"/> | <input type="text"/> | <input type="text" value="Toombs"/> | <input type="text" value="Director"/> |
| Member | <input type="text" value="Len"/> | <input type="text"/> | <input type="text" value="Welsh"/> | <input type="text" value="Director"/> |
| Member | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Member | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Member | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Member | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Other Officials

| First Name | Middle Initial | Last Name | Title |
|------------------------------------|----------------------|-----------------------------------|--------------------------------------|
| <input type="text" value="Kevin"/> | <input type="text"/> | <input type="text" value="Hart"/> | <input type="text" value="Manager"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Report Prepared By

| First Name | Middle Initial | Last Name | Phone No |
|------------------------------------|----------------------|--------------------------------------|---|
| <input type="text" value="Craig"/> | <input type="text"/> | <input type="text" value="Fechter"/> | <input type="text" value="(916) 333-5360"/> |

Independent Auditor

| First Name | Middle Initial | Last Name | Phone No |
|------------------------------------|----------------------|--------------------------------------|---|
| <input type="text" value="Craig"/> | <input type="text"/> | <input type="text" value="Fechter"/> | <input type="text" value="(916) 333-5360"/> |

Kensington Police Protection and Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

| Fiscal Year | 2015 | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds |
|---|------|---|-----------------------|---------------------------|
| | | A | B | C |
| Non-Enterprise Activity | | Police Protection and Personal Safety | | |
| Taxes and Assessments | | | | |
| Current Secured and UnSecured (1%) | | 1,470,393 | | |
| Voter Approved Taxes | | | | |
| Property Assessments | | 1,183,640 | | |
| Special Assessments (Mello/Roos, Mark/Roos) | | | | |
| Prior Year Taxes and Assessments | | | | |
| Penalties and Cost on Delinquent Taxes and Assessments | | | | |
| Licenses, Permits, and Franchises | | 25,443 | | |
| Fines, Forfeits, and Penalties | | | | |
| Revenue From Use of Money and Property | | | | |
| Interest Income | | 1,245 | | 244 |
| Rents, Concessions and Royalties | | 35,636 | | |
| Federal | | | | |
| Aid for Construction | | | | |
| Other Federal | | | | |
| State | | | | |
| Aid for Construction | | | | |
| State Water Project | | | | |
| Homeowners Property Tax Relief | | 12,279 | | |
| Timber Yield | | | | |
| Other State | | 113,973 | | |
| Other Governmental Agencies | | | | |
| Redevelopment Pass-Through | | | | |
| Other | | | | |
| Charges for Current Services | | 38,635 | | |
| Contributions From Property Owners | | | | |
| Self Insurance Only | | | | |
| Member Contributions | | | | |
| Claim Adjustments | | | | |
| Other Revenues | | 106,957 | | |
| Total Revenues | | \$2,988,201 | \$0 | \$244 |
| Expenditures | | | | |
| Salaries and Wages | | 1,121,176 | | |
| Employee Benefits | | 920,460 | | |
| Services and Supplies | | 819,794 | | |
| Self Insurance Only - Claims Paid | | | | |

Kensington Police Protection and Community Services District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

| Fiscal Year | 2015 | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds |
|--|-------------|---|-----------------------|---------------------------|
| | A | B | C | |
| Contributions to Outside Agencies | | | | |
| Debt Service | | | | |
| Retirement of Long-Term Debt | | | | |
| Interest on Long-Term Debt | | | | |
| Interest on Short-Term Notes and Warrants | | | | |
| Fixed Assets | 47,549 | | | |
| Other Expenditures | | | | |
| Total Expenditures | \$2,908,979 | \$0 | | \$0 |
| Revenues Over (Under) Expenditures | \$79,222 | \$0 | | \$244 |
| Financing Sources and Uses | | | | |
| Proceeds of Long-Term Debt | | | | |
| Proceeds of Refunding Debt | | | | |
| Payments to Refunded Debt Escrow Agent | | | | |
| Inception of Lease Purchase Agreements | | | | |
| Other Financing Sources | | | | |
| Other Financing Uses | | | | |
| Operating Transfers In (Intra-District) | | | | |
| Operating Transfers Out (Intra-District) | | | | |
| Total Other Financing Sources (Uses) | \$0 | \$0 | | \$0 |
| Revenues/Sources Over (Under) Expenditures/Uses | \$79,222 | \$0 | | \$244 |
| Fund Equity, Beginning of Period | \$1,750,919 | \$0 | | \$26,788 |
| Prior Period Adjustments | -464,007 | | | 100,791 |
| Residual Equity Transfers | | | | |
| Other | -3,932 | | | |
| Fund Equity, End of Period | \$1,362,202 | \$0 | | \$127,823 |

**Kensington Police Protection and Community Services District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2015

| | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds |
|---------------------------------------|---|-----------------------|---------------------------|------------------|
| Consolidation of Fund Equities | | | | |
| Non-Enterprise Activities | \$1,362,202 | \$0 | \$127,823 | |
| Enterprise Fund Equities | | | | |
| Airport | | | | \$0 |
| Electric | | | | \$0 |
| Harbor and Port | | | | \$0 |
| Hospital | | | | \$0 |
| Waste Disposal | | | | \$0 |
| Water | | | | \$0 |
| Total Ending Fund Equities | \$1,362,202 | \$0 | \$127,823 | \$0 |

| | Transfers In A | Transfers Out B | Net C |
|---|-------------------|--------------------|----------|
| Consolidation of Transfers In and Transfer Out | | | |
| General and Special Revenue Funds | \$0 | \$0 | |
| Debt Service Funds | \$0 | \$0 | |
| Capital Projects Funds | \$0 | \$0 | |
| Enterprise Activities | | | |
| Airport | \$0 | \$0 | |
| Electric | \$0 | \$0 | |
| Harbor and Port | \$0 | \$0 | |
| Waste Disposal | \$0 | \$0 | |
| Water | \$0 | \$0 | |
| Total | \$0 | \$0 | \$0 |

Kensington Police Protection and Community Services District
Special Districts Financial Transactions Report
Appropriations Limit Information

Appropriations Limit Information

Fiscal Year 2015

| | |
|---|--------------------|
| Appropriations Limit | 3,744,262 |
| Total Annual Appropriations Subject to the Limit | 1,482,672 |
| Revenues received (Exceed) Under Appropriation Limit | \$2,261,590 |

**Kensington Police Protection and Community Services District
Special Districts Financial Transactions Report - Long-Term Debt**

Special Assessment, Mello-Roos and Mark-Roos

Fiscal Year 2015

| | | |
|--|----------------------------|--------------------|
| Type of Debt | 1915 Act Bonds | |
| Activity | Recreation and Park | |
| Purpose of Debt | Refinance Park Improvement | |
| Nature of Revenue Pledged | PARK IMPROVEMENT | |
| Percent of Pledge | | 100.00 |
| Principal Amount Unmatured, Beginning of Fiscal Year | | \$1,089,956 |
| Adjustments - Increase (Decrease) | | -120,230 |
| Principal Amount Issued During Fiscal Year | | |
| Principal Amount Matured During Fiscal Year | | 123,024 |
| Principal Amount Unmatured, End of Fiscal Year | | \$846,702 |
| Principal Matured and Unpaid, End of Fiscal Year | | |
| Interest Matured and Unpaid, End of Fiscal Year | | |
| Delinquent Assessments Due for Principal, End of Fiscal Year | | |
| Delinquent Assessments Due for Interest, End of Fiscal Year | | |

Kensington Police Protection and Community Services District Special Districts Financial Transactions Report - Consolidated Balance Sheet

| Fiscal Year | 2015 | Assets | | | | | | | Total Memorandum Only |
|--|------|-----------------------------------|--------------------|------------------------|------------------|----------------------|------------------------|-----|-----------------------|
| | | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds | General Fixed Assets | General Long-Term Debt | | |
| Assets | | | | | | | | | |
| Cash and Cash Equivalents | | 1,455,129 | | 127,768 | | | | | \$1,582,897 |
| Taxes Receivable | | | | | | | | | \$0 |
| Interest Receivable | | | | | | | | | \$0 |
| Accounts Receivable | | 52,400 | | 55 | | | | | \$52,455 |
| Loans, Notes, and Contracts Receivable | | | | | | | | | \$0 |
| Due from Other Funds | | | | | | | | | \$0 |
| Inventory of Materials and Supplies | | | | | | | | | \$0 |
| Other Current Assets | | | | | | | | | |
| Lease Payments Receivable | | | | | | | | | |
| Unearned Finance Charges | | | | | | | | | \$0 |
| Investments | | | | | | | | | |
| Restricted Assets | | | | | | | | | |
| Deferred Charges | | | | | | | | | |
| Unamortized Discount on Long-Term Debt | | | | | | | | | |
| Other Assets | | 28,442 | | | | | | | \$28,442 |
| Fixed Assets | | | | | | | | | |
| Land | | | | | | 2,808,347 | | | \$2,808,347 |
| Buildings and Improvements | | | | | | 1,638,902 | | | \$1,638,902 |
| Equipment | | | | | | 545,213 | | | \$545,213 |
| Construction in Progress | | | | | | | | | \$0 |
| Total Fixed Assets | | | | | | \$4,992,462 | \$0 | | \$4,992,462 |
| Accumulated Depreciation | | | | | | | | | \$0 |
| Net Fixed Assets | | | | | | \$4,992,462 | \$0 | | \$4,992,462 |
| Other Debts | | | | | | | | | |
| Amount Available in Debt Service Funds | | | | | | | | | |
| Amount to be Provided | | | | | | | | | |
| Total Assets | | \$1,535,971 | \$0 | \$127,823 | \$0 | \$4,992,462 | \$0 | \$0 | \$6,656,256 |

**Kensington Police Protection and Community Services District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2015

| | Liabilities and Equity | | | | | | |
|--|-----------------------------------|--------------------|------------------------|------------------|----------------------|------------------------|-----------------------|
| | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds | General Fixed Assets | General Long-Term Debt | Total Memorandum Only |
| Liabilities and Equity | | | | | | | |
| Accounts/Warrants Payable | 81,481 | | | | | | \$81,481 |
| Loans and Notes Payable | | | | | | | \$0 |
| Interest Payable - Matured/Accrued | | | | | | | \$0 |
| Other Current Liabilities | | | | | | | \$0 |
| Compensated Absences Payable | 92,288 | | | | | | \$92,288 |
| Due to Other Governments | | | | | | | \$0 |
| Due to Other Funds | | | | | | | \$0 |
| Long-Term Debt | | | | | | | |
| General Obligation Bonds | | | | | | | \$0 |
| Revenue Bonds | | | | | | | \$0 |
| Certificates of Participation | | | | | | | \$0 |
| Special Assessment | | | | | | | \$0 |
| Federal | | | | | | | \$0 |
| State | | | | | | | \$0 |
| Time Warrants | | | | | | | \$0 |
| Other Long-Term Indebtedness | | | | | | | \$0 |
| Unamortized Premium on Long-Term Debt | | | | | | | \$0 |
| Advances for Construction | | | | | | | \$0 |
| Deferred Revenue | | | | | | | \$0 |
| All Other Non-Current Liabilities | | | | | | | \$0 |
| Total Liabilities | \$173,769 | \$0 | \$0 | \$0 | \$0 | \$0 | \$173,769 |
| Fund Equity | | | | | | | |
| Contributed Capital | | | | | | | \$0 |
| Invested in General Fixed Assets | | | | | 4,992,462 | | \$4,992,462 |
| Retained Earnings | | | | | | | |
| Reserved | | | | | | | \$0 |
| Unreserved | | | | | | | \$0 |
| Fund Balances | | | | | | | |
| Reserved | 11,468 | | 127,823 | | | | \$139,291 |
| Unreserved Designated | 241,500 | | | | | | \$241,500 |
| Unreserved Undesignated | 1,109,234 | | | | | | \$1,109,234 |
| Total Fund Equity | \$1,362,202 | \$0 | \$127,823 | \$0 | \$4,992,462 | \$0 | \$6,482,487 |
| Total Liabilities and Fund Equity | \$1,535,971 | \$0 | \$127,823 | \$0 | \$4,992,462 | \$0 | \$6,656,256 |