

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

AGENDA

A Regular Meeting of the Board of Directors of the Kensington Police Protection and Community Services District will be held **Thursday, May 9, 2013, at 6:30 P.M.**, at the Community Center, 59 Arlington Avenue, Kensington, California. The Board will enter into Closed Session-1- To discuss the General Manager/ Chief of Police performance review pursuant to California Government Code Section 54957.2; 2- Conference with Labor Negotiators (Section 54957.6): Agency Representatives: Patricia Gillette and Chuck Toombs; Employee Organization: Kensington Police Officers Association. The Board will return to Open Session at approximately 7:00 PM. If further Closed Door Session is required, the Board will return to Closed Door Session following the end of the Open Session Meeting.

Note: All proceedings of the open session meeting will be tape recorded and video taped.

Roll Call

Public Comments

CLOSED DOOR SESSION

1. Closed Session
Pursuant to California Government Code Section 54957:
 - a. The Board will enter into closed session to discuss the General Manager/ Chief of Police performance review pursuant to California Government Code Section 54957.
2. Closed Session
Conference with Labor Negotiators (Section 54957.6): Agency Representatives: Patricia Gillette and Chuck Toombs; Employee Organization: Kensington Police Officers Association.

OPEN SESSION

The Board will return to Open Session at approximately 7:00 PM and report out on the Closed Door Session.

Second Public Comments

Board Member/ Staff Comments

APPROVAL OF CONSENT CALENDAR

- a) Minutes of the Regular Meeting April 11, 2013, Page 3
- b) Profit & Loss Budget Performance for April 2013, Page 11
- c) Park Revenue & Expenses Report for April 2013, Page 16
- d) Board Member Reports-None
- e) Correspondence- Page 25
- f) Police Department Update, Page 27
- g) Monthly Calendar, Page 39
- h) Recreation Report, Page 41
- i) General Manager's Report, Page 42

DISTRICT – OLD BUSINESS

1. General Manager/ Chief of Police Greg Harman will present to the Board for a second reading and possible adoption a revision to KPPCSD Board Policy # 4030 "Expense Policy". Board Action. Page 45

DISTRICT - NEW BUSINESS

1. County Supervisor John Gioia will lead a discussion along with County Public Works representatives on the traffic mitigation efforts occurring in the Colusa Circle area.
2. Steven Chang, of Lamorena & Chang, will present to the Board the Kensington Police Protection & Community Services District Fiscal Year 2010/11 Audit. Board Action. Page 55
3. General Manager/ Chief of Police Greg Harman will present for discussion and possible approval, Kensington Police Protection & Community Services District Resolution 2013-005 Confirming the Assessment and Ordering the Levy for the Kensington Park Assessment District for Fiscal Year 2013/14. Board Action. Page 90
4. General Manager/ Chief of Police Greg Harman will present to the Board for a first review the Preliminary Operating Budget for Fiscal Year 2013/14. Board Action. (The Preliminary Operating Budget for Fiscal Year 2013/14 is attached separately to the agenda)

5. General Manager/ Chief of Police Greg Harman will ask for Board approval to hire HF&H Consultants of Walnut Creek to prepare a 2013 rate review for Bay View Refuse & Recycling Services, which the District is required to do as a result of the arbitration between the parties. Board Action. Page 95

(If needed, the Board will return to Closed Session following the end of the Open Session meeting.)

ADJOURNMENT

General Information

Accessible Public Meetings

NOTE: UPON REQUEST THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT WILL PROVIDE WRITTEN AGENDA MATERIALS IN APPROPRIATE ALTERNATIVE FORMATS, OR DISABILITY-RELATED MODIFICATION OR DISABILITIES TO PARTICIPATE IN PUBLIC MEETINGS. PLEASE SEND A WRITTEN REQUEST, INCLUDING YOUR NAME, MAILING ADDRESS,PHONE NUMBER AND A BRIEF DESCRIPTION OF THE REQUESTED MATERIALS AND PREFERRED ALTERNATIVE FORMAT OR AUXILARY AID OR SERVICE AT LEAST 2 DAYS BEFORE THE MEETING. REQUESTS SHOULD BE SENT TO:

General Manager/ Chief of Police Greg Harman, Kensington Police Protection & Community Services District, 217 Arlington Ave, Kensington, CA 94707
POSTED: Public Safety Building-Colusa Food-Library-Arlington Kiosk- and at www.kensingtoncalifornia.org
Complete agenda packets are available at the Public Safety Building and the Library.

Meeting Action Minutes for 04/11/2013

AGENDA

A Regular meeting of the Board of Directors (BOD) of the Kensington Police Protection and Community Services District (KPPCSD) was held Thursday, April 11, 2013, 6:30 PM, at the Community Center, 59 Arlington Avenue, Kensington, California.

ATTENDEES

<u>Elected Members</u>	<u>Public Speakers/ Presenters</u>	
Tony Lloyd, President	Ray Barraza	Bill Stanton
Patricia Gillette, Vice President	Barbara Dilts	Anthony Knight
Linda Lipscomb, Director	Karl Kruger	Gretchen Gilfillan
Charles Toombs, Director	John Stein	Katie Gluck
Len Welsh, Director	Joan Gallegos	Elena Caruthers
	Jaima Roberts	Andrew Reed
<u>Staff Members</u>		
Gregory E. Harman, General Manager/Chief of Police	Julie Veit Hanson/ Bridgett	Leonard Schwarztburd
Master Sergeant Ricky Hull (On Duty)		
Sergeant Keith Barrow (Off Duty)		
Sergeant Kevin Hui (On Duty)		

Board President Tony Lloyd called the meeting to order at approximately 6:35 PM and took a roll call of the Board members. All members were present except for Director Lipscomb, who arrived at 6:44 PM.

PUBLIC COMMENTS

Andrew Reed asked the Board if they knew when Supervisor John Gioia was planning to schedule the Arlington street light meeting. President Lloyd stated that he was trying to schedule the meeting with Kate Rauch.

At 6:40 PM, the Board moved to Closed Session to:

1. Conference with Legal Counsel- Existing Litigation (Subdivision 54956.9) Bay View Refuse and Recycling Services Inc. v. Kensington Police Protection and Community Services District.
2. Complaints or charges against General Manager/ Chief of Police (Subdivision 54957).
3. Workers Compensation Claim (Subdivision 54956.95) Claimant: Anita Gardyne; Agency: Kensington Police Protection and Community Services District.
4. Conference with Legal Counsel- Anticipated Litigation (Subdivision (c) of Section 54956.9) Conference with legal counsel to discuss potential initiation of

litigation (one case).

5. Conference with Legal Counsel- Existing Litigation (Subdivision (a) of Section 54956.9) Leonard Schwartzburd v. Kensington Police Protection and Community Services District.
6. Conference with Labor Negotiators (Section 54957.6): Agency Representatives: Patricia Gillette and Chuck Toombs; Employee Organization: Kensington Police Officers Association.

At 7:20 PM, the Board returned to Open Session. President Lloyd announced that the Board had met with legal counsel to discuss above Items 1-5.

Director Toombs announced that on Closed Session Item #4, the Board decided not to go to litigation on the matter.

Board President Tony Lloyd called the open session meeting to order and took a roll call of the Board members. All members were present.

PUBLIC COMMENTS

Bill Stanton questioned where the code of conduct that was placed in the back of the room was from? President Lloyd stated it was from the Board's Policy Manual.

Leonard Schwartzburd began to ask a question about Board Policy #4030.52. Director Toombs stated that Policy 4030.52 was on the agenda and requested he hold his question until then.

BOARD COMMENTS

Director Toombs announced that the Parks Buildings Committee next meeting was scheduled for April 18th, and that the committee was continuing its public outreach. He stated that the committee hopes to make a final recommendation to the Board in May.

Director Lipscomb stated that she has attended several of the Park Buildings Committee meetings and indicated that Director Toombs was doing a good job of moving that project forward.

She stated that she was a member of the new Arlington street lights committee being organized by Supervisor Gioia and that PG&E representatives were being very responsive to the community's concerns.

She said that the California League of Cities v. John Chang lawsuit which was brought to challenge the legality of using Vehicle Licensing Fees to fund COPS Grants was over with the judge ruling that Special Districts should not be excluded from the grants and that the League of Cities needed to take their grievance to the Commission on Mandates before filing with the

courts. She said it is unknown if the League of Cities will continue in its course of action regarding the Vehicle License Fees.

President Lloyd stated that at the first public comment session, Andrew Reed had asked about the Supervisor Gioia Arlington street light meeting and he stated that the meeting date was yet to be determined.

Director Lipscomb stated she attended the Kensington Public Safety Council's "Animals in Disaster" workshop on March 21st. She said the workshop was well attended and there was a lot of great information provided.

Director Toombs then announced that the Kensington Public Safety Council's next presentation would be on "Earthquake Retrofitting" and held on April 18th. (Katie Gluck would later announce that the correct date for the "Earthquake Retrofitting" meeting was May 16th.)

Director Welsh stated that he attended the community meeting held in Richmond on April 5th in which the Chevron fire was discussed. He said everyone at the meeting admitted that the emergency warning system did not work properly and that the County was looking into ways of fixing it. He said he was of the opinion that there was not enough regulation of refineries in the state. He said he also believed Supervisor Gioia had the best comment of the afternoon when he said that there were sure a lot of agencies looking into refinery safety but there was no coordination of effort between them.

President Lloyd then commented that he was involved in the work being done on the community side of the emergency warning system and stated that he had written some of the procedures that were currently in place. He said that he is currently working on the committee to make accurate and early emergency notifications in the County.

Vice-President Gillette stated that she had promised the Board the quarterly Board community updates schedule and that she was planning on holding the first one in June.

STAFF COMMENTS

Master Sergeant Ricky Hull provided an update on the Colusa Circle traffic mitigation efforts stating that the County has made the circle into a true circle in an attempt to slow drivers down. He said the improvements are temporary for now but if they work, the County will make a more permanent barrier in the future.

He also stated that there had been community discussions on creating a traffic island line striping barrier for the Santa Fe/ Colusa crosswalk however, the County has concerns on possible liability issues.

CONSENT CALENDAR

There were no items pulled from the Consent Calendar.

MOTION: Director Lipscomb moved to approve the Consent Calendar. Director Toombs seconded this motion. Motion to approve passes 5 to 0.

AYES: Lloyd, Gillette, Lipscomb, Toombs, Welsh NOES: 0 ABSENT:

DISTRICT – NEW BUSINESS #1 – General Manager/ Chief of Police Greg Harman will present for discussion and possible approval, Kensington Police Protection & Community Services District Resolution 2013-002 Initiating Proceedings for the Levy and Collection of Assessments for the Kensington Park Assessment District for Fiscal Year 2013/14.

DISTRICT – NEW BUSINESS #2 – General Manager/ Chief of Police Greg Harman will present for discussion and possible approval, Kensington Police Protection & Community Services District Resolution 2013-003 Approving the Annual Report for the Kensington Park Assessment District for Fiscal Year 2013/14.

DISTRICT – NEW BUSINESS #3 – General Manager/ Chief of Police Greg Harman will present for discussion and possible approval, Kensington Police Protection & Community Services District Resolution 2013-004 Declaring Its Intention to Levy and Collect Assessments for the Kensington Park Assessment District for Fiscal Year 2013/14.

General Manager/ Chief of Police Greg Harman presented the three resolutions together to the Board for consideration.

MOTION: Vice President Gillette then made a motion to adopt the three resolutions has presented.

Leonard Schwartzburd then asked the Board when would Resolution 2013-005 be discussed.

Director Toombs stated that Resolution 2013-005 would be on the May 9th agenda for discussion and Board approval.

SECOND: Director Welsh seconded the motion to approve. Motion passes 5 to 0.

AYES: Lloyd, Gillette, Lipscomb, Toombs, Welsh NOES: 0 ABSENT:

DISTRICT – NEW BUSINESS #4- General Manager/ Chief of Police Greg Harman will request the Board approve continuation of the contract between All City Management Services and the District for crossing guard services at Arlington Avenue and Kensington Park. The amount of the services for Fiscal Year 2013/14 will not exceed \$10,061 which represents a 2% increase in fees over Fiscal Year 2012/13.

General Manager/ Chief of Police Greg Harman presented the contract extension to the Board.

BOARD COMMENTS

Vice President Gillette asked if there were other companies that provided this type of service. GM/COP Harman stated that there were, however, indicated that we have contracted with All City since 1995 and both the officers and the school community was very satisfied with their service.

Vice President Gillette then asked if the school district was asked to pay for at least some of the service. GM/COP Harman responded that when he was first hired, the principle had requested that the District provide a second crossing guard and at that time it was indicated that the school district had no funding available for crossing guard services.

President Lloyd then commented that the two main clients of the crossing guard services are the two nursery schools located at the Arlington Church and suggested that maybe they can be approached to possibly assist in the funding of the service.

Director Lipscomb stated that funding the crossing guard service was an inexpensive way for the District to provide safety to our children.

Vice President Gillette stated that she agreed with President Lloyd and suggested that we check with the nursery schools and Kensington Hilltop for possible funding.

Director Toombs said he thinks it is a reasonable apportionment of District funding we pay as part of our tax base.

Director Welsh stated he too would like to look at other options for service and funding.

PUBLIC COMMENTS

Joan Gallegos said that the contract indicates that Kensington is a city and not a district.

Bill Stanton stated that he agreed with Directors Lipscomb and Toombs, and said we shouldn't be taking up more Board time over this. He said he found it frustrating the time the Board was taking over this matter and said the contract extension should be approved.

Leonard Schwartzburd stated that Director Welsh mentioned "due diligence" and he agreed.

MOTION: Vice President Gillette made a motion to approve the contract extension with All City Management Services as presented.

SECOND: The motion was seconded by Director Welsh. Motion passes 5 to 0.

AYES: Lloyd, Gillette, Lipscomb, Toombs, Welsh NOES: 0 ABSENT:

DISTRICT – NEW BUSINESS #5- General Manager/ Chief of Police Greg Harman will present to the Board for a first reading a revision to KPPCSD Board Policy # 4030 "Expense Policy".

General Manager/ Chief of Police Greg Harman presented and read the revision to KPPCSD Board Policy # 4030 "Expense Policy".

BOARD COMMENTS

Director Lipscomb comments on the work completed by the Policy Committee on the revision.

President Lloyd thanked the Committee for their work.

Vice President Gillette thanked the committee and asked several questions and made comments regarding the overarching principle of the amounts, the pre-approval needed, and credit card use for business vs. personal expenses.

PUBLIC COMMENTS

Leonard Schwartzburd stated he wished the agenda Item #5 would include the comment, "and all", in reference to the writ of mandate filed in his name. He also asked if mileage was included in Section 4030.52 of the revised policy.

BOARD ACTION: None taken.

DISTRICT – NEW BUSINESS #6- General Manager/ Chief of Police Greg Harman and Director Linda Lipscomb will lead a discussion on requests of the KPPCSD Board requesting resolutions of support for State Senator Loni Hancock's Senate Bill 254 and Assembly Member Nancy Skinner on the following Assembly Bills:

AB 39- Funding available for public schools across the State to spend on energy efficiency retrofits.

AB 48- Legislation to regulate the sales of ammunition in California, by requiring sellers to be licensed, purchasers to show ID, sales to be reported to the Department of Justice, and local law enforcement to be informed when someone buys large quantities of ammunition in a short period of time.

AB 127- Reduces flame retardants in building insulations without reducing fire safety, in order to protect people from toxic chemicals often included in buildings.

Director Lipscomb provided background on this agenda item and asked the Board if we are turning down opportunities to support our legislators that come to us.

BOARD COMMENTS

Director Toombs stated there was nothing wrong with the District taking positions on issues that are brought before it.

Director Welsh indicated that he had to differ a bit, stating we could be taking a lot of time

dealing with these issues and that there could be conflicts to our interests that could change once these bills come out of committee.

Vice President Gillette stated that she raised this issue at the last meeting and understands both sides of the issue.

President Lloyd stated the Board as supported local school issues in the past and asked if there was an option to opt in once the bills get out of committee.

PUBLIC COMMENTS

Joan Gallegos said that the Board should take each bill up individually as they come up.

Bill Stanton comments on the time that it would take away from other District business.

Unidentified Male states that he agrees with Director Welsh, and states he personally disagrees with AB 48.

General Manager/ Chief of Police Greg Harman offers that maybe these bills and issues could be taking up by the Intergovernmental/ External Issues Board Coordinator, who then could bring those items they felt should go to the Board for consideration.

Vice President Gillette suggests a possible compromise of sending a letter to the legislator of support.

Karl Kruger asks what do these bills cost and how can you support them not knowing what they cost?

Anthony Knight states that the Board should deal with issues of police, parks, and those items under their jurisdiction.

BOARD ACTION: After an informal final discussion, the Board indicated that as these issues and bills come before the individual members, they will be brought to the attention of the External Issues Board Coordinator for further consideration.

DISTRICT – NEW BUSINESS #7- General Manager/ Chief of Police Greg Harman will ask the Board for approval to enter into an agreement with the Contra Costa County Sheriff's Office for Forensic Services.

General Manager/ Chief of Police Greg Harman presented the contract to the Board and informed the Board that there were no other options available to the District for these services.

MOTION: Director Toombs made a motion to approve the contract as presented.

SECOND: Motion seconded by Director Lipscomb. Motion passes 5 to 0.

AYES: Lloyd, Gillette, Lipscomb, Toombs, Welsh NOES: 0 ABSENT:

DISTRICT – NEW BUSINESS #8- General Manager/ Chief of Police Greg Harman will ask the Board if any member would like to attend the California Special District Association (CSDA) Legislative Days, May 14th-15th, being held at the Sacramento Convention Center. The cost to attend is \$225 for the two day event. Hotel accommodations would be extra.

General Manager/ Chief of Police Greg Harman informed the Board that President Lloyd has already indicated that he wished to attend the event and ask the Board if anyone else would like to attend.

Director Welsh stated that he wished to attend also. General Manager/ Chief of Police Greg Harman stated he would arrange for the reservation.

At 9:35 PM, the Board returned to Closed Session to;

6. Conference with Labor Negotiators (Section 54957.6): Agency Representatives: Patricia Gillette and Chuck Toombs; Employee Organization: Kensington Police Officers Association.

At 10:35 PM, the Board returned to Open Session.

President Lloyd reported on the closed session announcing that the Board met with its labor negotiating team to prepare for the upcoming contract negotiations with the Kensington Police Officers Association.

Katie Gluck states that the KPSC Earthquake Workshop will be held on May 16th and not April as reported by Director Toombs earlier.

MOTION: Motion made to adjourn the meeting at 10:37 PM. Motion to adjourn passes 5 to 0.

AYES: Lloyd, Gillette, Lipscomb, Toombs, Welsh NOES: 0 ABSENT:

ADJOURNMENT

Memorandum

Kensington Police Department



To: KPPCSD Board of Directors

APPROVED YES NO

From: Gregory E. Harman, General Manager/ Chief of Police

FORWARDED TO:

Date: Thursday, May 02, 2013

Subject: Consent Calendar Item B- Unaudited Profit & Loss Report

Variances in revenue and expenses for the month, as well as year to date fiscal projections can be found in the "Budget" portion of the General Manager's Report.

KPPCSD
Unaudited Profit & Loss Budget Performance
 April 2013

	Apr 13	Budget	Jul '12 - Apr 13	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
400 · Police Activities Re...					
401 · Levy Tax	0.00		1,258,115.94	1,275,000.00	1,275,000.00
402 · Special Tax-Police	0.00		681,220.00	680,000.00	680,000.00
403 · Misc Tax-Police	0.00		0.00		50.00
404 · Measure G Suppl...	0.00		405,614.00	405,614.00	405,614.00
410 · Police Fees/Servi...	135.00		1,368.15	1,500.00	2,000.00
414 · POST Reimburse...	180.22		1,531.01		
415 · Grants-Police	0.00		39,036.54		
416 · Interest-Police	0.00	750.00	2,605.83	2,250.00	3,000.00
418 · Misc Police Inco...	3,418.42	1,250.00	18,798.14	12,500.00	15,000.00
Total 400 · Police Activiti...	3,733.64	2,000.00	2,408,289.61	2,376,864.00	2,380,664.00
420 · Park/Rec Activities ...					
424 · Special Tax-L&L	0.00		32,660.80	30,000.00	30,000.00
426 · Park Donations	0.00		0.00		500.00
427 · Community Cent...	795.00	2,000.00	17,368.00	20,000.00	24,000.00
436 · Interest-Park/Rec	0.00	50.00	0.00	150.00	200.00
438 · Misc Park/Rec Rev	40.00		631.00	375.00	500.00
Total 420 · Park/Rec Acti...	835.00	2,050.00	50,659.80	50,525.00	55,200.00
440 · District Activities R...					
448 · Franchise Fees	0.00		13,558.64	15,000.00	20,000.00
456 · Interest-District	0.00	125.00	341.74	375.00	500.00
458 · Misc District Rev...	0.00		60.00		
Total 440 · District Activi...	0.00	125.00	13,960.38	15,375.00	20,500.00
Total Income	4,568.64	4,175.00	2,472,909.79	2,442,764.00	2,456,364.00
Expense					
500 · Police Sal & Ben					
502 · Salary - Officers	76,643.48	74,175.58	762,228.09	741,755.84	890,107.00
504 · Compensated Ab...	0.00		6,601.89	10,000.00	10,000.00

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KPPCSD
Unaudited Profit & Loss Budget Performance
 April 2013

	<u>Apr 13</u>	<u>Budget</u>	<u>Jul '12 - Apr 13</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
506 · Overtime	2,381.18	3,333.33	41,359.91	33,333.30	40,000.00
508 · Salary - Non-Swo...	2,527.50	4,333.33	18,759.50	43,333.34	52,000.00
516 · Uniform Allowance	666.60	666.67	6,664.69	6,666.66	8,000.00
518 · Safety Equipment	250.00	1,000.00	500.00	5,000.00	6,000.00
521-A · Medical/Vision/...	63.56	12,537.67	127,631.55	125,376.66	150,452.00
521-R · Medical/Vision/...	0.00	14,888.50	120,720.30	148,885.00	178,662.00
521-T · Medical/Vision/...	0.00		145,720.00		-32,942.00
522 · Insurance - Police	245.00	436.67	4,049.00	4,366.66	5,240.00
523 · Social Security/M...	1,208.05	1,208.50	12,132.87	12,085.00	14,502.00
524 · Social Security - ...	224.60	268.66	1,243.67	2,686.68	3,224.00
527 · PERS - District P...	26,065.06	25,446.34	259,176.25	254,463.32	305,356.00
528 · PERS - Officers ...	6,957.86	6,735.84	69,185.32	67,358.32	80,830.00
530 · Workers Comp	0.00		53,252.97	45,349.60	56,687.00
Total 500 · Police Sal & ...	117,232.89	145,031.09	1,629,226.01	1,500,660.38	1,768,118.00
550 · Other Police Expen...					
552 · Expendable Polic...	392.76	150.00	1,448.54	1,500.00	1,800.00
553 · Range/Ammuniti...	0.00	2,000.00	3,114.66	4,000.00	4,000.00
560 · Crossing Guard	794.75	822.16	7,481.57	8,221.68	9,866.00
562 · Vehicle Operation	2,557.83	4,766.66	44,379.86	47,666.68	57,200.00
564 · Communications...	7,339.69	11,830.00	92,064.97	118,300.00	141,960.00
566 · Radio Maintenance	135.36	1,812.50	19,887.38	18,125.00	21,750.00
568 · Prisoner/Case Ex...	623.65	533.34	11,410.14	5,333.32	6,400.00
570 · Training	21.50	1,083.33	5,791.60	10,833.34	13,000.00
572 · Recruiting	0.00	1,083.34	2,154.00	10,833.32	13,000.00
574 · Reserve Officers	0.00	675.00	156.00	6,750.00	8,100.00
576 · Misc. Dues, Meal...	0.00	260.41	2,670.00	2,604.18	3,125.00
580 · Utilities - Police	615.94	1,333.33	6,827.96	6,666.67	8,000.00
581 · Bldg Repairs/Mai...	0.00	83.34	464.90	833.32	1,000.00
582 · Expendable Offic...	727.38	500.00	4,862.08	5,000.00	6,000.00
588 · Telephone(+Rich...	1,339.96	1,385.00	7,482.89	13,850.00	16,620.00
590 · Housekeeping	416.00	333.33	3,481.78	3,333.34	4,000.00
592 · Publications	36.00	250.00	2,477.63	2,500.00	3,000.00
594 · Community Polic...	0.00	125.00	2,077.75	1,250.00	1,500.00

KPPCSD
Unaudited Profit & Loss Budget Performance
 April 2013

	Apr 13	Budget	Jul '12 - Apr 13	YTD Budget	Annual Budget
596 · WEST-NET/CAL I...	0.00		13,130.00	13,130.00	13,130.00
598 · COPS Special Fu...	566.25		566.25		
599 · Police Taxes Ad...	0.00		2,430.73	3,200.00	3,200.00
Total 550 · Other Police ...	15,567.07	29,026.74	234,360.69	283,930.85	336,651.00
600 · Park/Rec Sal & Ben					
601 · Park & Rec Admi...	529.00	541.66	5,167.00	5,416.68	6,500.00
602 · Custodian	1,750.00	1,750.00	17,500.00	17,500.00	21,000.00
623 · Social Security/M...	0.00	41.41	339.16	414.18	497.00
Total 600 · Park/Rec Sal ...	2,279.00	2,333.07	23,006.16	23,330.86	27,997.00
635 · Park/Recreation Ex...					
640 · Community Cent...					
642 · Utilities-Comm...	470.26	391.34	5,526.48	3,913.32	4,696.00
643 · Janitorial Supp...	124.86	375.00	945.18	750.00	750.00
646 · Community Ce...	345.42	166.66	1,571.46	1,666.68	2,000.00
Total 640 · Community...	940.54	933.00	8,043.12	6,330.00	7,446.00
660 · Annex Expenses					
662 · Utilities - Annex	0.00	125.00	0.00	1,250.00	1,500.00
Total 660 · Annex Exp...	0.00	125.00	0.00	1,250.00	1,500.00
670 · Gardening Suppl...	0.00	83.34	0.00	833.32	1,000.00
672 · Kensington Park ...	3,564.00	6,825.66	57,108.43	68,256.68	81,908.00
678 · Misc Park/Rec Ex...	223.92	83.33	-1,565.80	833.34	1,000.00
Total 635 · Park/Recreati...	4,728.46	8,050.33	63,585.75	77,503.34	92,854.00
800 · District Expenses					
810 · Computer Mainte...	465.47	2,572.41	20,689.96	25,724.18	30,869.00
820 · Cannon Copier C...	438.47	558.34	4,294.39	5,583.32	6,700.00
830 · Legal (District/Pe...	42,899.44	5,416.66	139,206.18	54,166.68	65,000.00
835 · Consulting	0.00		2,500.43		
840 · Accounting	14,620.00	1,825.00	29,456.25	26,425.00	30,075.00
850 · Insurance	789.99		28,919.80	30,000.00	30,000.00

KPPCSD
Unaudited Profit & Loss Budget Performance
 April 2013

	Apr 13	Budget	Jul '12 - Apr 13	YTD Budget	Annual Budget
860 · Election	0.00		0.00	6,000.00	6,000.00
865 · Police Bldg. Lease	0.00		30,596.00	30,596.00	30,596.00
870 · County Expendit...	0.00		20,311.81	19,900.00	19,900.00
890 · Waste/Recycle	9,723.35	3,041.66	107,951.06	30,416.68	36,500.00
898 · Misc. Expenses	371.87	866.67	7,953.89	8,666.66	10,400.00
Total 800 · District Expe...	69,308.59	14,280.74	391,879.77	237,478.52	266,040.00
950 · Capital Outlay					
962 · Patrol Cars	0.00		0.00		23,000.00
963 · Patrol Car Acces...	0.00		0.00		10,000.00
969 · Computer Equip...	0.00		0.00	8,000.00	8,000.00
978 · Pk/Rec Furn/Eq	0.00		2,165.69		
Total 950 · Capital Outlay	0.00		2,165.69	8,000.00	41,000.00
Total Expense	209,116.01	198,721.97	2,344,224.07	2,130,903.95	2,532,660.00
Net Ordinary Income	-204,547.37	-194,546.97	128,685.72	311,860.05	-76,296.00
Other Income/Expense					
Other Expense					
700 · Bond Issue Expens...					
701 · Bond Proceeds	0.00		-179,881.98		
710 · Bond Admin.	0.00		9,472.67		
715 · Bond Interest Inc...	0.00		-159.22		
720 · Bond Principal	0.00		112,110.74		
730 · Bond Interest	0.00		48,705.47		
Total 700 · Bond Issue E...	0.00		-9,752.32		
Total Other Expense	0.00		-9,752.32		
Net Other Income	0.00	0.00	9,752.32	0.00	0.00
Net Income	-204,547.37	-194,546.97	138,438.04	311,860.05	-76,296.00

Memorandum

Kensington Police Department



To: Board of Directors

APPROVED YES NO

From: Gregory E. Harman, General Manager

Date: Thursday, May 02, 2013

FORWARDED TO:

Subject: Consent Calendar Item C- Park Revenue & Expenses

The KPPCSD Board and the Park Buildings Committee has requested a separate and detailed accounting of park revenues and expenses.

This information is obtained through our QuickBooks software and revenue and expenses for the fiscal year to date is attached to this memo.

KPPCSD
Account QuickReport
 July 1, 2012 through April 29, 2013

Type	Date	Num	Name	Memo	Split	Amount
420 · Park/Rec Activities Revenue						
424 · Special Tax-L&L						
General Journal	10/8/2012	JV07...	CCC Taxes-LLD	SP ASSESS ...	146 · Advance...	32,660.80
Total 424 · Special Tax-L&L						32,660.80
427 · Community Center Revenue						
Deposit	7/26/2012	316		CC Rental Ju...	112 · General ...	1,000.00
Deposit	7/26/2012	V913...		Rental of roo...	112 · General ...	60.00
Deposit	8/7/2012	1696		CC Rental on...	112 · General ...	700.00
Deposit	8/7/2012	1062		CC Rental on...	112 · General ...	650.00
Deposit	8/21/2012	395		GPFF 50 hou...	112 · General ...	1,650.00
Deposit	8/21/2012	139		Wake up to A...	112 · General ...	45.00
Deposit	10/1/2012	1613		Aug 5 rental ...	112 · General ...	50.00
Deposit	10/1/2012	147		Wake Up to ...	112 · General ...	45.00
Deposit	10/1/2012	1097		East Bay Coll...	112 · General ...	598.00
Deposit	10/17/2012	160		CC Rental for...	112 · General ...	400.00
Deposit	10/17/2012	1559		CC Rental for...	112 · General ...	600.00
Deposit	10/17/2012			CC Rental for...	112 · General ...	100.00
Deposit	11/16/2012	175		CC Rental	112 · General ...	50.00
Deposit	11/16/2012	40497		CC Rental	112 · General ...	300.00
Deposit	11/16/2012	103		CC Rental	112 · General ...	850.00
Deposit	11/16/2012	149		Oct payment ...	112 · General ...	45.00
Deposit	11/16/2012	156		Wake Up to ...	112 · General ...	45.00
Deposit	12/27/2012	826		CC Rental 12...	112 · General ...	450.00
Deposit	12/27/2012	162		Wake Up to ...	112 · General ...	45.00
Deposit	12/27/2012	1008		CC Rental Fri...	112 · General ...	400.00
Deposit	1/7/2013	6651		First Half 2013	112 · General ...	7,500.00
Deposit	2/7/2013			CC Rental 1-...	112 · General ...	600.00
Deposit	2/7/2013	170		Alanon Rent	112 · General ...	45.00
Deposit	3/4/2013	218		CC Rental	112 · General ...	300.00
Deposit	3/4/2013	179		Wake Up to ...	112 · General ...	45.00
Deposit	4/18/2013	184		Wake up for ...	112 · General ...	45.00
Deposit	4/18/2013	245		CC Rental	112 · General ...	750.00
Total 427 · Community Center Revenue						17,368.00

KPPCSD
Account QuickReport
 July 1, 2012 through April 29, 2013

Type	Date	Num	Name	Memo	Split	Amount
438 · Misc Park/Rec Rev						
Deposit	7/26/2012	3283		Tennis Court...	112 · General ...	80.00
Deposit	7/26/2012	3687		Tennis Court...	112 · General ...	40.00
Deposit	10/17/2012	430		Tennis Court ...	112 · General ...	12.50
Deposit	10/17/2012	3734		Tennis Court ...	112 · General ...	40.00
Deposit	10/17/2012	3291		Tennis Court ...	112 · General ...	80.00
Deposit	11/16/2012	3306		Tennis Court ...	112 · General ...	96.00
Deposit	11/16/2012	3816		Tennis Court ...	112 · General ...	40.00
Deposit	2/7/2013	3330		Tennis Court ...	112 · General ...	120.00
Deposit	2/7/2013	1517		Tennis Court ...	112 · General ...	42.50
Deposit	2/7/2013	3863		Tennis Court ...	112 · General ...	40.00
Deposit	4/18/2013	3912		Tennis Court ...	112 · General ...	40.00
Total 438 · Misc Park/Rec Rev						631.00
Total 420 · Park/Rec Activities Revenue						50,659.80
TOTAL						50,659.80

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KPPCSD
Account QuickReport
 July 1, 2012 through April 29, 2013

Type	Date	Num	Name	Memo	Split	Amount
600 · Park/Rec Sal & Ben						
601 · Park & Rec Administrator						
Paycheck	7/13/2012		Di Napoli, Andrea		112 · General ...	101.75
Paycheck	7/30/2012		Di Napoli, Andrea		112 · General ...	275.25
Paycheck	8/15/2012		Di Napoli, Andrea		112 · General ...	312.75
Paycheck	8/30/2012		Di Napoli, Andrea		112 · General ...	290.50
Paycheck	9/14/2012		Di Napoli, Andrea		112 · General ...	199.75
Paycheck	9/28/2012		Di Napoli, Andrea		112 · General ...	225.25
Paycheck	10/15/2012		Di Napoli, Andrea		112 · General ...	275.50
Paycheck	10/30/2012		Di Napoli, Andrea		112 · General ...	305.50
Paycheck	11/15/2012		Di Napoli, Andrea		112 · General ...	272.00
Paycheck	11/30/2012		Di Napoli, Andrea		112 · General ...	291.75
Paycheck	12/14/2012		Di Napoli, Andrea		112 · General ...	239.25
Paycheck	12/28/2012		Di Napoli, Andrea		112 · General ...	268.50
Paycheck	1/15/2013		Di Napoli, Andrea		112 · General ...	282.75
Paycheck	1/30/2013		Di Napoli, Andrea		112 · General ...	265.25
Paycheck	2/15/2013		Di Napoli, Andrea		112 · General ...	302.00
Paycheck	2/28/2013		Di Napoli, Andrea		112 · General ...	239.75
Paycheck	3/15/2013		Di Napoli, Andrea		112 · General ...	286.25
Paycheck	3/29/2013		Di Napoli, Andrea		112 · General ...	204.25
Paycheck	4/12/2013		Di Napoli, Andrea		112 · General ...	312.75
Paycheck	4/29/2013		Di Napoli, Andrea		112 · General ...	216.25
Total 601 · Park & Rec Administrator						5,167.00
602 · Custodian						
Check	7/13/2012	14073	William Driscoll	Invoice #0079	112 · General ...	875.00
Check	7/30/2012	14103	William Driscoll	Invoice #0080	112 · General ...	875.00
Check	8/15/2012	14136	William Driscoll	August 1-15, ...	112 · General ...	875.00
Check	8/30/2012	14180	William Driscoll	August 16-31...	112 · General ...	875.00
Check	9/14/2012	14215	William Driscoll	Sept 1-15, 20...	112 · General ...	875.00
Check	9/28/2012	14252	William Driscoll	Sept 16-30, 2...	112 · General ...	875.00
Check	10/15/2012	14275	William Driscoll	Oct 1-15, 201...	112 · General ...	875.00
Check	10/30/2012	14314	William Driscoll	Oct 16-31, 20...	112 · General ...	875.00
Check	11/15/2012	14334	William Driscoll	Inv#0087 N...	112 · General ...	875.00
Check	11/30/2012	14358	William Driscoll	Inv#0088 No...	112 · General ...	875.00

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 Accrual Basis

KPPCSD
Account QuickReport
 July 1, 2012 through April 29, 2013

Type	Date	Num	Name	Memo	Split	Amount
Check	12/17/2012	14409	William Driscoll	Inv#0090 DE...	112 · General ...	875.00
Check	12/31/2012	14454	William Driscoll	DEC. 16-31, ...	112 · General ...	875.00
Check	1/15/2013	14464	William Driscoll	Jan 1-15,2013	112 · General ...	875.00
Check	1/30/2013	14483	William Driscoll	Jan 16-31,20...	112 · General ...	875.00
Check	2/15/2013	14525	William Driscoll	Feb 1-15,2013	112 · General ...	875.00
Check	2/28/2013	14553	William Driscoll	Feb 15-28,20...	112 · General ...	875.00
Check	3/15/2013	14603	William Driscoll	March 1-15, ...	112 · General ...	875.00
Check	3/29/2013	14615	William Driscoll	March 16-31,...	112 · General ...	875.00
Check	4/15/2013	14647	William Driscoll	Com. Center ...	112 · General ...	875.00
Total 602 · Custodian						16,625.00
623 · Social Security/Medicare - Dist						
General Journal	7/15/2012	SS A...		07/01-07/15/12	523 · Social S...	7.78
General Journal	7/30/2012	SS A...		07/16-07/31/12	523 · Social S...	21.06
General Journal	8/15/2012	SS A...		08/01-08/15/12	523 · Social S...	23.92
General Journal	8/30/2012	SS A...		08/16-08/31/12	523 · Social S...	22.22
General Journal	9/15/2012	SS A...		09/01-09/15/12	523 · Social S...	15.28
General Journal	9/30/2012	SS A...		09/16-09/30/12	523 · Social S...	17.24
General Journal	10/15/2012	SS A...		10/01-10/15/12	523 · Social S...	21.07
General Journal	10/30/2012	SS A...		10/16-10/31/12	523 · Social S...	23.37
General Journal	11/15/2012	SS A...		11/01-11/15/12	523 · Social S...	20.80
General Journal	11/30/2012	SS A...		11/16-11/30/12	523 · Social S...	22.32
General Journal	12/15/2012	SS A...		12/01-12/15/12	523 · Social S...	18.30
General Journal	12/30/2012	SS A...		12/16-12/31/12	523 · Social S...	20.54
General Journal	1/15/2013	SS A...		01/01-01/15/13	523 · Social S...	21.63
General Journal	1/30/2013	SS A...		01/16-01/31/13	523 · Social S...	20.30
General Journal	2/15/2013	SS A...		02/01-02/15/13	523 · Social S...	23.10
General Journal	2/28/2013	SS A...		02/16-02/28/13	523 · Social S...	18.34
General Journal	3/15/2013	SS A...		03/01-03/15/13	523 · Social S...	21.89
Total 623 · Social Security/Medicare - Dist						339.16
Total 600 · Park/Rec Sal & Ben						22,131.16
TOTAL						22,131.16

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KPPCSD
Account QuickReport
 July 1, 2012 through April 29, 2013

Type	Date	Num	Name	Memo	Split	Amount
635 · Park/Recreation Expenses						
640 · Community Center Expenses						
642 · Utilities-Community Center						
Check	7/13/2012	14074	Pacific Telemanage...	monthly fee f...	112 · General ...	78.00
Check	7/13/2012	14095	PG&E	5692102339-...	112 · General ...	183.22
Check	7/30/2012	14109	EBMUD	service provi...	112 · General ...	25.24
Check	7/30/2012	14109	EBMUD	service provi...	112 · General ...	177.80
Check	8/15/2012	14135	Pacific Telemanage...	monthly fee f...	112 · General ...	78.00
Check	8/15/2012	14143	PG&E	Community C...	112 · General ...	168.78
Check	8/15/2012	14154	EBMUD	2 Arlmont 06/...	112 · General ...	378.53
Check	8/30/2012	14177	Olivero Plumbing Co.	Backflow Tes...	112 · General ...	112.00
Check	8/30/2012	14184	Pacific Telemanage...	monthly fee f...	112 · General ...	78.00
Check	9/14/2012	14204	EBMUD	Acct # 55376...	112 · General ...	211.42
Check	9/14/2012	14204	EBMUD	Acct # 11217...	112 · General ...	26.74
Check	9/14/2012	14205	PG&E	Community C...	112 · General ...	168.89
Check	10/15/2012	14262	PG&E	Community C...	112 · General ...	189.80
Check	10/15/2012	14263	EBMUD	Acct #30801...	112 · General ...	236.98
Check	10/15/2012	14270	Pacific Telemanage...	monthly fee f...	112 · General ...	78.00
Check	11/15/2012	14331	Pacific Telemanage...	monthly fee f...	112 · General ...	78.00
Check	11/15/2012	14336	EBMUD	Acct# 55376...	112 · General ...	169.08
Check	11/15/2012	14337	PG&E	Community C...	112 · General ...	248.96
Check	11/15/2012	14339	EBMUD	ACCT#12179...	112 · General ...	26.74
Check	11/30/2012	14362	Pacific Telemanage...	monthly fee f...	112 · General ...	78.00
Check	12/14/2012	14391	PG&E	Community C...	112 · General ...	306.51
Check	12/14/2012	14393	EBMUD	ACCT#30801...	112 · General ...	124.84
Check	1/15/2013	14465	PG&E	Community C...	112 · General ...	330.13
Check	1/15/2013	14474	Pacific Telemanage...	monthly fee f...	112 · General ...	78.00
Check	1/30/2013	14495	EBMUD	840 Coventry...	112 · General ...	30.75
Check	1/30/2013	14495	EBMUD	1 Windsor Sc...	112 · General ...	180.36
Check	2/15/2013	14528	Pacific Telemanage...	monthly fee f...	112 · General ...	78.00
Check	2/15/2013	14544	PG&E	Community C...	112 · General ...	295.26
Check	2/15/2013	14548	EBMUD	2 Arlmont Dr.	112 · General ...	92.80
Check	3/15/2013	14585	Pacific Telemanage...	monthly fee f...	112 · General ...	78.00
Check	3/15/2013	14598	PG&E	Community C...	112 · General ...	257.33
Check	3/15/2013	14600	EBMUD	840 Coventry...	112 · General ...	26.74

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KPPCSD
Account QuickReport
 July 1, 2012 through April 29, 2013

Type	Date	Num	Name	Memo	Split	Amount
General Journal	3/27/2013	VD 1...	EBMUD	Reverse of G...	112 · General ...	-154.04
Check	3/29/2013	14618	EBMUD	1 Windsor Av...	112 · General ...	154.04
Check	3/29/2013	14619	EBMUD	1 Windsor Ave	112 · General ...	0.00
General Journal	3/29/2013	VD 1...	EBMUD	For CHK 146...	112 · General ...	154.04
Check	3/29/2013	14632	EBMUD	1 Windsor Av...	112 · General ...	231.28
Check	4/15/2013	14641	Pacific Telemanage...	Pay Phone C...	112 · General ...	78.00
Total 642 · Utilities-Community Center						5,134.22
643 · Janitorial Supplies						
Check	8/30/2012	14178	UBS	Janitorial Sup...	112 · General ...	559.39
Check	9/14/2012	14208	Kensington Home a...	Bill Communi...	112 · General ...	40.32
Check	9/14/2012	14208	Kensington Home a...	Bill Light	112 · General ...	142.44
Check	10/15/2012	14281	Kensington Home a...	Sep 2012 Inv...	112 · General ...	78.17
Check	4/15/2013	14639	UBS	Multi fold tow...	112 · General ...	104.81
Check	4/15/2013	14651	Kensington Home a...	Community C...	112 · General ...	20.05
Total 643 · Janitorial Supplies						945.18
646 · Community Center Repairs						
Check	10/30/2012	14310	KEL-AIRE	service call, i...	112 · General ...	484.23
Check	12/14/2012	14389	Summer Rain Land...	Cleaning of C...	112 · General ...	240.00
Check	12/14/2012	14389	Summer Rain Land...	Removal of R...	112 · General ...	200.00
Check	12/14/2012	14389	Summer Rain Land...	Removal and...	112 · General ...	280.00
Check	1/15/2013	14470	Kensington Home a...	Bill-Communi...	112 · General ...	21.81
Check	4/15/2013	14657	Mighetto Electric	Invoice # 257...	112 · General ...	345.42
Total 646 · Community Center Repairs						1,571.46
Total 640 · Community Center Expenses						7,650.86
672 · Kensington Park O&M						
General Journal	7/1/2012	REV ...		NBS	153 · Prepaid ...	1,108.86
Check	7/13/2012	14077	Summer Rain Land...	July's monthl...	112 · General ...	2,050.00
Check	7/13/2012	14077	Summer Rain Land...	branch remo...	112 · General ...	835.00
Check	7/13/2012	14078	UBS	park services...	112 · General ...	584.00
Check	7/30/2012	14109	EBMUD	service provi...	112 · General ...	1,363.40
Check	7/30/2012	14115	Fernando Herrera	2" water main...	112 · General ...	345.00

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 Accrual Basis

KPPCSD
Account QuickReport
 July 1, 2012 through April 29, 2013

Type	Date	Num	Name	Memo	Split	Amount
Check	7/30/2012	14115	Fernando Herrera	stump remov...	112 · General ...	125.00
Check	7/30/2012	14115	Fernando Herrera	7/14/12 grind...	112 · General ...	120.00
Check	7/30/2012	14115	Fernando Herrera	drinking fount...	112 · General ...	90.00
Check	7/30/2012	14115	Fernando Herrera	oak tree bran...	112 · General ...	180.00
Check	7/30/2012	14115	Fernando Herrera	bench repair	112 · General ...	135.00
Check	8/15/2012	14138	UBS	park services...	112 · General ...	447.81
Check	8/21/2012	14164	Summer Rain Land...	Monthly Main...	112 · General ...	2,050.00
Check	8/21/2012	14164	Summer Rain Land...	removed bro...	112 · General ...	320.00
Check	9/14/2012	14204	EBMUD	Acct # 55377...	112 · General ...	1,614.96
Check	9/14/2012	14214	UBS	Park Restroo...	112 · General ...	584.00
Check	9/14/2012	14221	Fernando Herrera	Sept. monthl...	112 · General ...	2,031.54
Check	9/14/2012	14221	Fernando Herrera	removal & ha...	112 · General ...	420.00
Check	9/14/2012	14221	Fernando Herrera	removal, fabri...	112 · General ...	2,200.00
Check	9/14/2012	14221	Fernando Herrera	removal of ol...	112 · General ...	1,600.00
Check	9/14/2012	14221	Fernando Herrera	repair chain li...	112 · General ...	80.00
Check	9/28/2012	14251	Summer Rain Land...	Fix broken sp...	112 · General ...	320.00
Check	9/28/2012	14251	Summer Rain Land...	cut down dea...	112 · General ...	280.00
Check	10/15/2012	14261	Summer Rain Land...	Oct Monthly ...	112 · General ...	2,050.00
Check	10/15/2012	14273	NBS Government Fi...	LMD	112 · General ...	1,073.29
Check	10/15/2012	14274	UBS	Park Restroo...	112 · General ...	584.00
Deposit	10/17/2012	714L...		Insurance Re...	112 · General ...	-4,300.00
Check	11/15/2012	14318	UBS	Park Restroo...	112 · General ...	584.00
Check	11/15/2012	14336	EBMUD	Acct# 55377...	112 · General ...	998.32
Check	11/15/2012	14347	Summer Rain Land...	Nov. Monthly ...	112 · General ...	2,050.00
Check	12/14/2012	14384	Moran Engineering	Topographic ...	112 · General ...	3,999.00
Check	12/14/2012	14386	UBS	Park Restroo...	112 · General ...	584.00
Check	12/14/2012	14389	Summer Rain Land...	Dec. Monthly ...	112 · General ...	2,050.00
Check	12/14/2012	14389	Summer Rain Land...	Clear pump 2...	112 · General ...	250.00
Check	12/14/2012	14389	Summer Rain Land...	install 2 yare...	112 · General ...	380.00
Check	12/14/2012	14389	Summer Rain Land...	Remove larg...	112 · General ...	80.00
Check	12/28/2012	14421	NBS Government Fi...	LMD	112 · General ...	1,073.29
Check	12/28/2012	14422	UBS	Park Restroo...	112 · General ...	584.00
Check	12/28/2012	14423	Olivero Plumbing Co.	Flush Valve ...	112 · General ...	112.00
Check	12/31/2012	14446	The Professional Tr...	Inv #20054 T...	112 · General ...	3,150.00
Check	1/15/2013	14469	Summer Rain Land...	Jan 2013 Mai...	112 · General ...	2,050.00

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 Accrual Basis

KPPCSD
Account QuickReport
 July 1, 2012 through April 29, 2013

Type	Date	Num	Name	Memo	Split	Amount
Check	1/30/2013	14495	EBMUD	1 Windsor Irri...	112 · General ...	110.96
Check	1/30/2013	14522	Summer Rain Land...	Path on hill; r...	112 · General ...	340.00
Check	1/30/2013	14522	Summer Rain Land...	160 ft. sectio...	112 · General ...	1,600.00
Check	2/15/2013	14536	UBS	Park Restroo...	112 · General ...	584.00
Check	2/15/2013	14549	Summer Rain Land...	removal and ...	112 · General ...	1,920.00
Check	2/28/2013	14568	Summer Rain Land...	Feb 2013	112 · General ...	2,050.00
Check	2/28/2013	14568	Summer Rain Land...	Replacement...	112 · General ...	290.00
Check	2/28/2013	14568	Summer Rain Land...	removal and ...	112 · General ...	460.00
Check	2/28/2013	14568	Summer Rain Land...	installtion of c...	112 · General ...	1,650.00
Check	2/28/2013	14568	Summer Rain Land...	painting and i...	112 · General ...	390.00
Check	3/15/2013	14581	UBS	Park Restroo...	112 · General ...	584.00
Check	3/15/2013	14583	Moran Engineering	Lot adjacent t...	112 · General ...	4,999.00
Check	3/15/2013	14596	Summer Rain Land...	Maintenance ...	112 · General ...	2,050.00
Check	3/15/2013	14596	Summer Rain Land...	Hand railing i...	112 · General ...	280.00
Check	4/15/2013	14639	UBS	Park Restroom	112 · General ...	584.00
Total 672 · Kensington Park O&M						54,128.43
678 · Misc Park/Rec Expense						
General Journal	9/18/2012	VD 1...	Guitar Center	CHK 14045 v...	112 · General ...	-2,022.12
Check	10/30/2012	14286	California Park & R...	Membership t...	112 · General ...	170.00
Check	3/15/2013	14591	Kevin Hui	reim RCA plu...	112 · General ...	62.40
Check	4/15/2013	14643	BPXpress	Copies Com. ...	112 · General ...	202.14
Total 678 · Misc Park/Rec Expense						-1,587.58
Total 635 · Park/Recreation Expenses						60,191.71
TOTAL						60,191.71

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Memorandum

Kensington Police Department



To: KPPCSD Board of Directors

APPROVED

YES

NO

From: Gregory E. Harman, General Manager/ Chief of Police

FORWARDED TO:

Date: Thursday, May 2, 2013

Subject: Consent Calendar Item E- Correspondence

Attached is the District correspondence received for the month of April.

Item #1- Thank you card received from our former intern Sherry Maringka.

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Dear chief,

Chief Harman:

Thank you for giving me the opportunity to be an intern in your office. It's been a privilege to be able to intern at KPD. I learned a lot ☺

If I get a ticket, you can help me clear my ticket, right? hahaha...
Just kidding !!

I just can't thank you enough

Thanks again !!

Good Bless !!



Best regards,

Mary J

- Sherry Mary J -

April 2013 Police Department Report

May 1, 2013

- Department Personnel
 - We are fully staffed at 10 sworn positions and two reserve officers.
 - Stephanie Wilkens has completed field training and is on solo duty on Team 1. Congratulations Stephanie!
 - Lynn Wolter was offered and has accepted the District Administrative Assistant position. Lynn was selected from a list of over 80 candidates that applied for the position. Lynn is a long time Kensington resident and former KPPCSD Director and President. Welcome Lynn!
- Commendations and Correspondence
 - In April we received a thank you card from our former intern Sherry Marinka. The card is included in the May 9th agenda packet.
- Investigation of Alleged Misconduct
 - Department Investigation 2012-002 was initiated on May 14th, 2012, on an allegation that an officer was insubordinate. This investigation has been completed by Master Sergeant Hull and is under review by the Chief of Police.
 - Citizen's Investigation 2012-003 was initiated on June 28th, 2012, on an allegation that 3 officers were rude during a traffic stop. This investigation is being conducted by Sergeant Hui.
 - Citizen's Investigation 2012-004 was initiated on June 29th, 2012, on an allegation that an officer used racial profiling in making a traffic stop. This investigation is being conducted by Master Sergeant Hull.
 - Citizen's Investigation 2013-001 was initiated on January 3, 2013, on allegations that two officers acted in an unprofessional manner. This investigation is being conducted by Chief Harman.
 - Citizen's Investigation 2013-002 was initiated on March 21st on an

allegation that an officer intimidated the complaining party. This investigation is being conducted by Master Sergeant Hull.

- 9-1-1 / Richmond Communication Center Information.

The Ring Time Report for March report a total of 36 "911" calls for service generated and only one with a ring time of over 20 seconds. The average ring time for the month of March was 4.5 seconds.

The Ring Time Report for April report a total of 41 "911" calls for service with 3 having ring times over 20 seconds. The average ring time for the month of April was 6.2 seconds.

- Community Networking

- On 04-01-13, Chief Harman attended the KCC meeting.
- On 04-05-13, KPPCSD Director Len Welsh attended the Chevron Fire Community Meeting in Richmond.
- On 04-08-13, Officer Wilson and Director Chuck Toombs attended the Kensington Public Safety Council meeting.
- On 04-22-13, Chief Harman attended the KIC meeting.
- On 04-24-13, Chief Harman attended the Contra Costa County Police Chief's Association meeting in San Ramon.

- Community Criminal Activity

- This section of the Watch Commanders Reports are prepared by Sergeant Barrow for Team One, Sergeant Hui for Team Two, and Detective Stegman.

- Watch Commander Reports

- **Sergeant Barrow**

TEAM #1 STATISTICS

Officer:	Ramos (K41) (0600-1800)	Wilson (K38) (1800-0600)	Wilkins (K50) (1800-0600)
Days Worked	15	8	8
Traffic Stops	14	25	16
Moving Citations	8	19	9
Parking Citations	2	5	2

Vacation/Security Checks	27	42	14
FI-Field Interview	0	0	0
Traffic Accident Reports	0	0	2
Cases	2	1	8
Arrests	0	0	2
Calls for Service	37	29	50

o BRIEFING/TRAINING:

- o Reviewed Public Records Act Disclosure of Content stored on Personal Devices.
- o Reviewed Exigent Circumstances
- o Reviewed Computer Searches
- o Reviewed Release of Misdemeanor Warrants Exception
- o Reviewed Voicemail, Email, and Text Messages
- o Reviewed Abandonment: Unattended Personal Property
- o Reviewed Phone, Internet, and Email Records
- o Reviewed Work Place Searches
- o Reviewed Exigency to avoid warrant for forced blood DUI's
- o Reviewed Medical Records
- o Reviewed Searches on School Grounds
- o Reviewed Police Accountability State and Assembly Proposed Bills
- o Reviewed Bodily Intrusion Searches
- o Reviewed Booking Searches
- o Reviewed Police Trespassing
- o Reviewed Probable Cause Information Reliability

SERGEANT'S SUMMARY:

I attended a two day training course on the Public Records Act.
I wrote 1 moving and 1 parking citations.

Congratulations to Officer, Stephanie Wilkens who has successfully completed The Field Training Program here at the Police Department. Officer Wilkens reported for solo duty on Sunday, April 28th, 2013, at 0600 hours. Her badge number is K50.

Officer Wilkens worked with me during part of her training, and based on what I have seen, she will be an asset to the department, as well as to the community. I am pleased to be her direct supervisor.

If you want or need to get in touch with Officer Wilkens, her email here at the PD is swilkens@kensingtoncalifornia.org and the phone number here at the PD is 510-526 4141. Officer Wilkens extension is 50.

Officer Wilson who is the Neighborhood Watch Coordinator, organizes National Night Out, The Citizen's Academy, Neighborhood Watch. Officer Wilson also has an email distribution list of residents who receives *Updates* and *Security Alerts* from him via email.

I asked Officer Wilson about the distribution list and he told me he writes the *Updates* every few weeks. He writes about public safety concerns and various other related topics and announcements. Additionally he sends out e-mail blasts that he calls, *Security Alerts*. The Security Alerts are similar in nature, but sent when it's more urgent in nature. He sends those out as soon as the concern arises, rather than waiting for the completion of an *Update*.

If you want to be added to Officer Wilson's confidential distribution list, you can email him at dwilson@kensingtoncalifornia.org You can also go to our web site of www.kensingtoncalifornia.org and get added to the list with the link posted there.

- SIGNIFICANT EVENTS:
- 2013-1549 – On 4-2-2013, Officer Ramos responded to the 200 block of Columbia Ave for a reported identity theft.
- 2013-1561 – On 4-2-2013, Sergeant Barrow and Officer Wilkens made a traffic stop at the corner of Colusa Ave at Thousand Oaks that resulted in the arrest of a wanted car jacking probationer at large. This subject had originally committed the crime with a firearm.
- 2013-1624 – On 4-7-2013, Sergeant Barrow and Officer Wilkens responded to Santa Rita Jail and transported a wanted suspect in a string of thefts from Kensington residences vehicles. He was booked into the Martinez Detention Facility without incident.
- 2013-1626 – On 4-7-2013, Officers Wilson and Wilkens responded to the 600 block of Plateau Drive for a reported Stalking.
- 2013-1816 – On 4-17-2013, Officer Ramos responded to the 100 block of Kenyon Ave for a reported identity theft.
- 2013-1819 – On 4-17-2013, Sergeant Barrow and Officer Wilkens responded to the 100 block of Kenyon Ave for a reported identity theft.
- 2013-1926 – On 4-21-2013, Sergeant Barrow, Officers Wilson and Wilkens responded to the 600 block of Oberlin Ave for a reported battery.
- 2013-1953 – On 4-22-2013, Sergeant Barrow, Officers Wilson and Wilkens responded to the 200 block of Yale Ave for attempted theft of a smart meter.
- 2013-2045 – On 4-28-2013, Master Sergeant Hull, Officers Ramos and Wilkens responded to the 5000 block of Silva Ave, El Cerrito to assist El Cerrito Police with an in progress residential burglary.

- 2013-2049 – On 4-28-2013, Officer Wilkens responded to the 700 block of Coventry Road for a reported hit and run vehicle collision with a parked car.
- 2013-2081 – On 4-30-2013, Officer Wilkens responded to the 00 block of Edwin Drive for a reported hit and run vehicle collision with a parked car.

TEAM 1 TRAFFIC STATISTICS:

Team #1 took 2 traffic collision reports during the month of April.

18 moving citations were issued on Colusa Ave.
 11 moving citations were issued on Arlington Ave.
 2 moving citation were issued on Grizzly Peak Blvd.
 1 moving citation was issued on Purdue Ave.

•• Sergeant Hui

TEAM #2 STATISTICS

Sergeant Hui (K42)
 (1600-0400)

Officer:	Martinez (K31) (0600-1800)	Turner (K46) (1800-0600)
Days Worked	11	10
Traffic Stops	10	35
Moving Citations	8	14
Parking Citations	7	1
Vacation/Security Checks	31	35
FI-Field Interview	0	0
Cases	4	1
Arrests	0	2
Traffic Accident Reports	0	0
Calls for Service	45	31

Sergeant Hui recovered 12 hours of comp time.
 Officer Turner recovered 4 hours of comp time.
 Sergeant Hui attended a two day Public Records Request Act class.
 Officer Martinez attended a two day Child Interview class.
 Officer Turner attended a five day Interview and Interrogation class.

BRIEFING/TRAINING:

- Reviewed Public Records Act Disclosure of Content stored on Personal Devices.
- Reviewed Exigent Circumstances
- Reviewed Computer Searches
- Reviewed Release of Misdemeanor Warrants Exception
- Reviewed Voicemail, Email, and Text Messages
- Reviewed Abandonment: Unattended Personal Property
- Reviewed Phone, Internet, and Email Records
- Reviewed Work Place Searches
- Reviewed Exigency to avoid warrant for forced blood DUI's
- Reviewed Medical Records
- Reviewed Searches on School Grounds
- Reviewed Police Accountability State and Assembly Proposed Bills
- Reviewed Bodily Intrusion Searches
- Reviewed Booking Searches
- Reviewed Police Trespassing
- Reviewed Probable Cause Information Reliability

SERGEANT'S REVIEW:

- Field Training and Tort Liability

SERGEANT'S SUMMARY:

In my May 2012 Sergeant's Summary, I discussed several factors that could make us less likely to become the victim of an identity theft. These areas included your mailbox, garbage, and your computer. This month, I would like to focus on your mailbox. If you have an unsecured mailbox, I would highly encourage you to upgrade to a mailbox that has a keyed lock. There are a variety of types of lockable mailboxes available anywhere from your local home improvement center to your local locksmith.

It seems that every month, a few residents fall victim to identity theft. Their personal identifying information could have been acquired as the result of a security breach at the merchant card services level, an unscrupulous cashier, a card skimmer at an ATM machine, or someone could have simply taken their mail. Although extremely low-tech, one of the easiest ways to "steal" a person's identity is to steal their mail. Most of us receive our utility bills, credit card bills, and sometimes checks in the mail. Most of these bills contain some portion of our personal information. Checks can be washed and forged.

Next time you are planning out your next home improvement project, please consider upgrading to a more secure mailbox.

Please also avoid placing certain outgoing mail in your mailbox. Putting a bill in the mailbox with your check payment enclosed is a really bad idea. We often clip these to the mailbox so that the mail carrier can see that there is outgoing mail. Unfortunately, this is also something that would be mail thieves are looking for as they drive around the area. Your best bet is to send your mail off at the post office or at one of their drop boxes.

Although improvements in these three areas are not intended to provide an absolute solution to identity theft, they are mentioned to help make ourselves much less appealing for a would-be identity thief.

On a side note, Officer Wilkens has completed her field training program and is now a solo patrol officer. I would like to congratulate Officer Wilkens on the successful completion of her field training program, and I would like to encourage you all to wave at her as you see her patrolling the district.

SIGNIFICANT EVENTS:

- 2013-1707– On 04/12/2013, Officer Martinez responded to the unit blk of Lenox Ave on a report of an identity theft.
- 2013-1767– On 04/14/2013, Officer Turner located a suspicious vehicle on the 1500 blk of Oak View Ave and arrested the two occupants for outstanding warrants.
- 2013-1832– On 04/18/2013, Officer Martinez responded to the 100 blk of Purdue Ave on a report of a residential burglary.
- 2013-1833– On 04/18/2013, Officer Martinez responded to the 200 blk of Grizzly Peak Blvd on a report of a residential burglary.
- 2013-1847– On 04/19/2013, Officer Martinez responded to the 200 blk of Amherst Ave on a report of a residential burglary.

Reserve Officer:	Armanino (K47)
Days Worked	2
Traffic Stops	10
Moving Citations	8
Parking Citations	0
Vacation/Security	3
Checks	
FI-Field Interview	0
Cases	0
Arrests	0
Traffic Accident Reports	0
Calls for Service	1

Traffic Totals for Team 2 – includes Master Sergeant Hull

12 citations were issued on Colusa Ave
19 citations were issued on Arlington Ave
8 citations were issued on Franciscan Way
1 citation was issued on Beloit Ave
1 citation was issued on Kenyon Ave
1 citation was issued on Cowper Ave
1 citation was issued on Grizzly Peak Blvd

•• **Detective Eric Stegman.**

SIGNIFICANT EVENTS:

13-1833 Burglary

On 4/18/13, a burglary was reported on the 200 block of Grizzly Peak Blvd. On 4/27/13 a subject was arrested by Daily City PD who was selling a car full of electronics and Jewelry out of his vehicle. Among the items in the car was property belonging to the victim in this case. The suspect remains in custody and this case is closed. I am currently attempting to ascertain if this suspect can be linked to any other recent burglaries in Kensington.

13-1846 Sexual Assault

This case is currently under investigation. Details will follow pending the completion of this investigation, to protect the victim, and the integrity of the investigation.

KPD INVESTIGATIONS INFORMATION:

13-1624 Warrant arrest

The subject charged with multiple counts of theft from vehicles in Kensington and at least one count of possession of stolen property was turned over to KPD by the Santa Rita Jail (ACSO) in order to face his Contra Costa County charges.

12-6487 Vehicle theft

A vehicle which was reported stolen on 10/10/12 was recovered by Berkeley PD on 4/28/13. The subject in possession of it was arrested and will be charged with vehicle theft.

12-5354 Murder

On 8/13/12 at approximately 1145 hours, Officer Ramos responded to a welfare check for a potential fall victim (James Durkin). Shortly after his arrival Officer Ramos requested I respond to the scene. Due to the initial circumstances I began investigating the case as a homicide. During the investigation it was revealed the victim had been stabbed in the chest with a serrated kitchen knife. Later in the investigation, the suspect (Diane Sydenham), was identified. Early

on 8/14/12, Sydenham was arrested for the Murder of James Durkin. On 8/16/12 the Contra Costa County District Attorney's Office formally charged Sydenham with Murder and she was arraigned.

On 8/30/12 a judge granted an increase in Sydenham's Bail from \$1,000,000 to \$2,000,000. On 9/20/12 Sydenham entered a not guilty plea. The date of the preliminary hearing was set for 4/4/13, but has been postponed.

2011-1618 Homicide.

On 03-12-11, KPD Officers were dispatched to a possible dead body in the 00 block of Arlington Avenue. The individual was pronounced dead at the scene. This case is being investigated as a homicide.

KPD INVESTIGATIONS

- I made court runs to file cases, and retrieve court notifications.
- I updated the KPD Case Review Log.
- I reviewed the "Trak Flyer" messages and maintained the flyer board.
- I attended a FTO update class from 4/2/13 thru 4/4/13
- I attended a Juvenile Interview and Interrogation class from 4/15/13 to 4/16/13.
- On 4/18/13 I assisted WestNET and a multi-jurisdictional task force in conducting multiple probation searches in North Richmond.
- I attended a street development class on 4/22/13.

Drug Take Back

On Saturday 4/27/13, The Kensington Police, in conjunction with the El Cerrito Fire Department, and the DEA, participated in Drug Take Back Day. The event took place from 10 AM thru 2PM. We collected 178 pounds of medications which is the most we have collected in a single event.

KPD Monthly Crime Statistics April

Part 1 Crimes	Reported	Open/ Pending	Suspended	Closed	Arrest
Homicide	0	0	0	0	0
Rape	1*	1*	0	0	0
Robbery	0	0	0	0	0
Assault	0	0	0	0	0
Residential Burglary	3	1	1	1	1
Larceny Theft	1	1	0	0	0
Vehicle Theft	0	0	0	0	0
Arson	0	0	0	0	0

Part 1 Totals	4	2	1	1	1
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Other Crimes	Reported	Open/ Pending	Suspended	Closed	Arrest
Auto Burglary	0	0	0	0	0
Identity Theft	3	0	3	0	0
Fraud	0	0	0	0	0
Forgeries	2	0	2	0	0
Restraining Order Violations/ Stalking/ Criminal Threats	1	1	0	0	0
Sex Crimes (other)	0	0	0	0	0
Assault/ Battery (other)	0	0	0	0	0
Vandalism	0	0	0	0	0
Drugs	0	0	0	0	0
Warrant	4	0	0	4	4
Hit and Run Felony	0	0	0	0	0
Hit and Run Misdemeanor	2	0	2	0	0
Other Misdemeanor Traffic	0	0	0	0	0

Other Crime Totals	12	1	7	4	4
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All Crime Totals	16	3	8	5	5
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Traffic Accidents (Non Injury)	2
Traffic Accidents (Injury)	0

* This case is under investigation to determine if a crime occurred

KPD Crime Statistics

YTD 2013

Part 1 Crimes	Reported	Open/ Pending	Suspended	Closed	Arrest
Homicide	0	1*	0	0	0
Rape	0	0	0	0	0
Robbery	0	0	0	0	0
Assault	2	0	0	2	0
Residential Burglary	11	5	5	1	1
Larceny Theft	10	1	9	0	0
Vehicle Theft	4	1	3	0	0
Arson	0	0	0	0	0
Part 1 Totals	27	7	17	3	1

Other Crimes					
Auto Burglary	0	0	0	0	0
Identity Theft	10	1	9	0	0
Fraud	0	0	0	0	0
Forgeries	2	0	2	0	0
Restraining Order Violations/ Stalking/ Criminal Threats	2	1	0	1	0
Sex Crimes (other)	0	0	0	0	0
Assault/ Battery (other)	0	0	0	0	0
Vandalism	9	0	9	0	0
Drugs	0	0	0	0	0
Warrant	10	0	0	10	11
Hit and Run Felony	0	0	0	0	0
Hit and Run Misdemeanor	4	0	4	0	0
Other Misdemeanor Traffic	4	0	0	4	4
Other Crime Totals	41	2	24	15	15

All Crime Totals	68	9	41	18	16
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Traffic Accidents (Non Injury)	13
Traffic Accidents (Injury)	0

.. **Chief Harman**

I have to confess that this past month I have been caught in the act...

The act of doing my job.

Following recent national events, I have increased my own patrols and checks at the Kensington Hilltop School. This apparently has caused a bit of a stir at the school. During one of my visits, Principle Judy Sanders informed me that several parents had asked her why I was up at the school so often. They wanted to know if there was something going on at the school that parents should be concerned about and why there was no announcement on the school's website. Principle Sanders informed the parents that I was just doing my regular patrols of the school and there was nothing to worry about.

I also received an e-mail from a community member stating, "They have witnesses that I was going up to the park every day and that they planned on video taping my park visits".

I was caught again!

Yes, it is true, I do try and patrol the park and check the park restroom at least once a day.

One of the great things about working in Kensington as the General Manager and the Chief of Police is that it is expected of me, as the police chief, to patrol the District and respond to calls for service. I was informed of this expectation when I interviewed for the position, and it was one of the reasons I accepted the position when it was offered. It is also one of the things I love most about my job: I get to go out on patrol.

So for those of you video taping me patrolling the District, checking the park, making traffic stops, conducting foot patrol, and responding to calls for service, please send copies of the videos to the KPPCSD Board of Directors who will be discussing my evaluation at the May 9th meeting.

May 2013

May 2013							June 2013						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30						

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Apr 28 - May 4	Apr 28	29	30	May 1	2	3	4
					7:15pm 9:15pm EBC (Side Room) 7:30pm 9:30pm Park & Path Comm. (CCM)		10:30am 3:30pm CC Rental (CCM) 4:15pm 9:15pm CC Rental (CCM)
May 5 - 11	5	6	7	8	9	10	11
		7:00pm 8:00pm *Cub-Scouts (CCM) 7:30pm 9:30pm *KCC (CC3)	7:00pm 10:00pm *Troop 100 (CCM)	6:00pm 8:30pm GPF (CCM) 7:00pm 9:00pm *KFD Mtg (CC3)	7:00pm 10:00pm KPCCSD MTG (CC3)	5:00pm 10:00pm Friends of Kensington Library (CCM)	Friends of Kensington Lit
May 12 - 18	12	13	14	15	16	17	18
	Friends of Kensington Lit	3:45pm 5:45pm *Girl Scout (CCM) 6:30pm 7:30pm *KPSC (CC3) 7:00pm 8:00pm *Cub-S 7:30pm 8:30pm KARO (7:00pm 10:00pm *Troop 100 (CCM)	Copy: Monthly Statistic	6:00pm 9:00pm KPSC Presentation (CCM) 7:15pm 9:15pm EBC (Side Room)		9:00am 4:30pm CC Rental (CCM)
May 19 - 25	19	20	21	22	23	24	25
		7:00pm 8:00pm *Cub-Scouts (CCM) 7:30pm 9:30pm *KIC (CC3)	7:00pm 10:00pm *Troop 100 (CCM)				
May 26 - Jun 1	26	27	28	29	30	31	Jun 1
		7:00pm 8:00pm *Cub-Scouts (CCM)	7:00pm 10:00pm *Troop 100 (CCM) 7:30pm 9:00pm *KMAC (CC3)			3:00pm 10:00pm Hilltop 6th Grade Promotion and Dance (CCM)	

* defines non paying group/meetings

68

June 2013

June 2013

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

July 2013

S	M	T	W	T	F	S
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
5/26 - 31	May 26	27	28	29	30	31	Jun 1 8:00pm-11:00pm Dad's Club Dinner (CCM)
6/2 - 7	2	3 7:30pm-9:30pm *KCC (CC3)	4 7:00pm-10:00pm *Troop 100 (CCM)	5	6 7:15pm-9:15pm EBC (Side Room)	7 5:00pm-9:00pm Troop 100 BBQ (CCM)	8 CCRental (CCM)
6/9 - 14	9 KCC SUMMER CAMP P	10 6:30pm-7:30pm *KPSC (CC3)	11 7:00pm-10:00pm *Troop 100 (CCM)	12 6:00pm-8:30pm GPFF (CCM) 7:00pm-9:00pm *KFD Mtg (CC3)	13 7:00pm-10:00pm KPPCSD MTG (CC3)	14	15 Copy: Monthly Statistic 10:00am-12:00pm Park Bld Mtg (CCM)
6/16 - 21	16 8:00am-8:30am tentative rental	17	18	19	20 7:15pm-9:15pm EBC (Side Room)	21	22 12:00pm-10:00pm CC Rental (CCM)
6/23 - 28	23	24 7:30pm-9:30pm *KIC (CC3)	25 7:30pm-9:00pm *KMAC (CC3)	26	27	28	29 9:00am-12:00pm KPOA Mtg (CCM) 12:30pm-4:30pm CC Rental (CCM)
6/30 - 7/5	30	Jul 1	2	3	4	5	6

* defines non paying group/meetings

of

Office Report prepared by Marty Westby, Administrator
Kensington Community Council Board Meeting
May 6, 2013

KASEP:

KASEP Spring session ends Friday, May 31st. KCC Office will be closed Monday, May 27th in honor of Memorial Day. Teacher meeting was held April 23rd to review close-out procedures and discuss Fall schedule. KASEP 2nd Payment Billing was processed and invoices were mailed out the week of April 22nd.

KCC Board Members are invited to drop-in at our end-of-year celebration of KASEP teachers, Oversight Committee Members and Neighborhood School at the KCC Office area, Friday, May 31st from 5:00-7:0pm.

Oversight Committee Members are scheduled to meet with KCC May 16th to start the conversation of automating KASEP Registration for Fall 2013.

KCC Classes and Events:

Jazzercise class taught by Kevin Knickerbocker on Monday-Wednesday-Fridays, 8:15 – 9:15ams continues as an on-going program at the community center. Body Sculpting with Catherine Martiken is taught Tuesday-Thursdays from 9:00am – 10:00am. Both classes will continue at the community center over the summer, same dates and times.

Acrylic artists will take a break for the summer, ending May 29th and resume early September. Inquiries on how to join this group, call the KCC Office at 525-0292.

KCC Summer Day Camp

KCC Summer Day Camp on-line registration continues; credit card payments are being accepted and funds are deposited into KCC's Mechanic's Bank account.

As of May 1st, 2013, KCC Summer Day Camp has 240 spaces filled out of 650 (36% full). Last year this same time, there were 315 spaces filled. Additional flyers were printed and an active campaign to market our program is in full gear.

Counselor Orientation is Sunday, June 9th and camp starts Monday, June 10th. Dr. Brunetti will present an hour long discussion on first aid, camp injuries and prevention.

KCC Administrative:

KCC Movie Night is Saturday, June 8th – the venue changed location – join us on the large grassy area in front of the Recreation Building. Movie starts at 8:30pm. The movie in June is Pixar's Ratatouille, a family rated movie for all to enjoy.

Tradition continues as the annual "Senior High School Student" photo for the June Outlook will take place Sunday, May 5th at 3:00pm. This is open to all high school seniors who attended all or part of Hilltop Elementary School, as well as seniors residing in Kensington who attended private school.

General Manager April 2013 Report

Budget

There was no notable change in revenue for the month of April.

We continue to show a salary savings for Non-Sworn Personnel with the District Administrative Assistant position unfilled.

April legal expenses for both District legal and Bay View were over what was budgeted for the month. The \$42,899 for District legal expenses and \$9,723 in Bay View legal expenses, although paid in April, were actually incurred in March. These two items continue to run over budget and continue to be an issue for the fiscal year.

Kensington Park

Community Center & Annex

Lisa Corona of the Parks Building Committee continued to meet with the various K-Groups during the month of April to discuss the proposed plans for the Community Center Remodeling Project and the various options available to finance the project. The project and the financing options should be available on the District's website mid-May.

Park Repairs

We installed a new retaining wall on the recently repaired steps that lead from the parking lot to the bar-b-que pit area of the Community Center. We also added a second handrail for safety. The cost of these repairs was \$685.

Emergency Preparedness

The agenda and the minutes of the Public Safety Council posted are on the KPPCSD web page.

The next meeting of the Kensington Public Safety Council will take place Monday, May 13th, at its new time of 6:00 PM at the Community Center Room #3.

It is very important for those interested in Kensington's emergency preparedness to come to the meetings. The declining community interest in this group is placing this group's continued existence in jeopardy.

On Thursday, May 16th, KPSC is hosting an "Earthquake Retrofitting Workshop" in the Community Center. Past workshops have been very well attended so get there early for this one.

Other District Items of Interest

Solid Waste

The arbitrator agreed to by the District and Bay View has been retained, and we are continuing in the arbitration process requested by Bay View over their demand for an increase in rates. The District has just approved Bay View's 2012 increase of 2.8% in rates per the CPI increase that took effect January 1, 2013.

Public Works Issues

Street Lights

Supervisor John Gioia held a second community meeting with Public Works and PG&E representatives on March 20th at 6:30 PM in the Community Center to discuss the Arlington street lights. A committee was formed at the meeting to continue to work with the County and PG&E to resolve the community's issues. That committee will be meeting in May to continue the discussions.

Paths

Now that the elections are over, we are waiting for Kate Rauch of John Gioia's office to set up a meeting between the County, the District, and our legal representatives as we begin the process of acquiring the first path, the Highland/Kenyon Path.

Drug Take Back Day

Our 6th Drug Take Back Day was held on Saturday, April 27th, between 10 AM and 2 PM at the Public Safety Building. During this take back day, **178.6 pounds** of over the counter and pharmaceutical substances were collected to be safely disposed of.

Website

The Board packets, monthly reports, minutes, recordings of the KPPCSD Board Meetings, and our Bay View – County Solid Waste contracts are available for review on our website at: www.kensingtoncalifornia.org

PG&E

On April 15th, we received a form letter from PG&E indicating they would be temporarily interrupting electrical service in our area to replace a transformer and enclosure. They listed the property address as ***"Arlington Avenue- City of Kensington"***.

They went on to advise that the date and time frame would be, ***"Wednesday, April 24, 2013 from 5:00 AM to 7:00 PM."***

The letter went on to state how they thanked us for our patience etc...

Believing that electrical service interruption to the Arlington area and all of the possible PG&E construction vehicles that could effect not only residences along the Arlington but the traffic throughout the day, I asked Officer Wilson to send out a neighborhood announcement warning of the planned work, which he did.

That warning apparently generated a lot of calls to PG&E from concerned citizens wanting to know if their service would be affected. This apparently upset PG&E, and as I heard it, stated that only a few residences would have been affected and that those residences were notified directly.

The day before the scheduled work, PG&E decided to postpone their scheduled repairs for another date to be determined.

Frustratingly, this appears to have been a case of "Darned if I do and darned if I don't". Had I not sent out any type of notice warning of the scheduled work, I would have heard from many in the community, upset with me for not making an announcement. However, by making an announcement, using the very limited information that was provided by PG&E, public relations personnel at PG&E were upset with me because it generated several calls to them.

So why am I writing all of this in my General Manager's Report?

On April 25th, I received another form letter from PG&E indicating they would be temporarily interrupting electrical service in our area to replace a transformer and enclosure. They listed the property address as ***"Arlington Avenue- City of Kensington"***.

The work is scheduled for, ***"Thursday, May 9, 2013 from 5:00 AM to 7:00 PM."***

OLD BUSINESS

Item # 1

General Manager/ Chief of Police Greg Harman will present to the Board for a second reading and possible adoption a revision to KPPCSD Board Policy # 4030 "Expense Policy". Board Action.

POLICY TITLE: Expense Policy
POLICY NUMBER: 4030

4030.10 This Expense Policy applies to all members of the Board of Directors (Board), to the General Manager/Chief of Police, and to all non-sworn District employees.

While performing their official duties as members of the Board, Directors may incur expenses. California Government Code Section 53232.2 (b) requires any local agency that reimburses members of a legislative body for actual and necessary expenses incurred in the performance of official duties to adopt in a public meeting a written reimbursement policy. This policy must specify the types of occurrences that qualify a member of the legislative body to receive reimbursement of expenses related to travel, meals, lodging, and other actual and necessary expenses and to specify reasonable reimbursement rates for such expenses. This policy shall not supersede any other laws establishing reimbursement rates for local agencies.

See also Policy 4080 *et seq.*, Training, Education, Meetings, and Conferences

4030.20 The following types of activities are deemed to be official duties performed at the request of the Board, whether such duties are performed by a Director(s), the General Manager/Chief of Police, and/or non-sworn District employees, and expenses necessarily and reasonably incurred in connection with them are eligible for reimbursement, provided that the other provisions of this policy are met:

- Representation of the District at a public events, a public meeting, or a public hearing conducted by another agency;
- Participation in a training or educational program on a topic that is directly related to the District or that will assist the members of the Board, the General Manager/Chief of Police, or non-sworn District employees in the governance of the District;

- Attendance at or participation in a conference or seminar pertaining to the District's business or industry, in an event providing training in ethics as required by California law, including Government Code Section 53234 *et seq.*, and participation in an event providing any other training that may be required by law.

Other activities, which must be related to the policy-making function of the Board, may also be considered to be an official duty by vote of a majority of the Board.

4030.30 Reimbursement of actual and necessary expenses related to the attendance at an event providing fulfillment of the ethics training required by California law does not require prior authorization by the Board.

4030.31 Reimbursement for all other expenses for participation in the activities described in Section 4030.20 above requires prior authorization. In the case of the General Manager/Chief of Police and Directors, authorization shall be by a Director. In the case of non-sworn personnel, authorization shall be by the General Manager/Chief of Police. Sworn personnel and the General Manager/Chief of Police may also be authorized for such participation and reimbursement pursuant to the Kensington Police Officers Memorandum of Understanding or pursuant to the contract between the General Manager/Chief of Police and the District. In the event of a conflict between such contract(s) and this policy, the contract provisions shall prevail.

4030.40 The District will not pay for, nor will it reimburse, any personal expenses for any Director, for the General Manager/Chief of Police, or for a non-sworn District employee. Examples of expenses the District will not reimburse include:

- The personal portion of any trip;

- Family expenses, including those of partners, spouses, or children when on District-related trips:
- Entertainment expenses;
- Non-mileage personal automobile expenses, including repairs, traffic citations, insurance, or gasoline (see Policy 4030.51 for IRS allowances); and
- Purchase of alcoholic beverages.

4030.50 Cost Control Guidelines

To conserve District resources and to keep expenses within community standards for public officials, reimbursement of authorized expenses will be limited to amounts within the following guidelines:

4030.51 Travel

- Air travel should be by coach class via the most direct route. Whenever possible, reservations should be made sufficiently in advance to obtain discounted fares.
- Automobile mileage will be reimbursed at the established current Internal Revenue service (IRS) standard mileage rate for business miles driven. This rate is available through the IRS Web site (www.irs.gov) and in the most recent edition of IRS Publication 463 or a successor publication. Tolls and parking will be reimbursed at cost.
- Car rental rates that are equal to or less than those available through the State of California Department of General Services Statewide Travel Programs Web site (<http://www.documents.dgs.ca.gov/ofa/Travel/TB13-01RentalCarContractExtensionRateChanges.pdf>) for a mid-size car are considered reasonable for purposes of reimbursement. The table

referred to is for year 2013, and the rates quoted may change from time to time.

- Public transportation by bus, rail, taxi, hotel shuttle service, or BART will be reimbursed at cost.
- Whenever feasible and economically beneficial, Directors, the General Manager/Chief of Police, and non-sworn District employees should travel together.

4030.52 Lodging will be reimbursed when travel on District business reasonably requires an overnight stay.

- Lodging expenses associated with an organized event such as a conference or a training or educational program must not exceed the group rate published by the conference sponsor if such rates are available at the time the reservation is made.
- Directors, the General Manager/Chief of Police, and non-sworn District employees must request government rates when available. If a group rate for lodging has been reserved by event sponsors for participation in an event described in section 4030.20 above, then that rate shall be considered reasonable. Rates equal to or less than government rates as set forth at the General Service Administration (GSA) Web site as follows shall also be considered reasonable:
<http://www.gsa.gov/portal/category/100120>.

4030.53 Meals - If a meal is in connection with a conference or event, meal expenses must not exceed the group rate published by the sponsor. Other meal expenses, including tips, will be

reimbursed up to the then current rates set in the Meals and Incidental Expense (M&IE) breakdown for the per diem rate set by the GSA for San Francisco. These rates are available at the GSA Web site (www.gsa.gov). Effective 2012, these rates were:

Breakfast: \$12
Lunch: \$18
Dinner: \$36

GSA periodically adjusts these rates.

4030.54 Unforeseen circumstances may result in an authorized participant incurring actual and necessary expenses that exceed the cost guidelines set forth in this section during attendance at a preauthorized activity. If the participant has made a reasonable effort to avoid exceeding these guidelines, at the request of the participant, the reimbursement may be approved.

4030.60 Expense reimbursement requests of the General Manager/Chief of Police must be submitted to a Director for approval. Such requests shall be on a form substantially the same as Appendix A. All other expense reimbursement requests must be submitted to the General Manager/Chief of Police also on an expense report form, see Appendix A. Expense reimbursement requests on Appendix A must be submitted within 30 days after the expenses were incurred. Except for requests for automobile mileage reimbursement, expense reimbursement requests must be accompanied by receipts. All expenses are subject to verification.

4030.70 Members of the Board, the General Manager/Chief of Police, or non-sworn District employees shall provide brief written reports on meetings, events, or programs attended at the expense of the District at the next regular meeting of the Board. When appropriate, additional materials obtained at meetings, events, or programs should be distributed to the other Directors or delivered to the District office to be included in the District files for use by Directors and staff.

4030.80 All documents related to reimbursable expenditures for the above activities are public records subject to disclosure under the California Public Records Act. In addition, the District will compile an annual summary of such expenses, within 3 months after the close of the fiscal year, showing the amount of expenses reimbursed to each category of participant during the preceding year and will make this report available during a public meeting and on the District Web site.

APPENDIX A - EXPENSE PREPAYMENT/REIMBURSEMENT FORM

Name: _____

Event/Activity: _____

Location of Event/Activity: _____

Approved by Board of Directors on: _____

	Prepay	Reimburse
1. Event/Activity Registration Fee	\$ _____	\$ _____
2. Transportation		
• Airfare	\$ _____	\$ _____
• Car Rental (\$ _____ per day for _____ days)	\$ _____	\$ _____
• Car Mileage (\$ _____ per mile for _____ miles)	\$ _____	\$ _____
• Taxi	\$ _____	\$ _____
• Parking	\$ _____	\$ _____
3. Lodging (\$ _____ per night for _____ nights)	\$ _____	\$ _____
4. Meals (Complete information requested on next page of form)		
a. Breakfast	\$ _____	\$ _____
b. Lunch	\$ _____	\$ _____
c. Dinner	\$ _____	\$ _____
5. Other (Explain details of request)	\$ _____	\$ _____
Total Requested	\$ _____	\$ _____

Please attach all receipts documenting each expense above. This Expense Prepayment/Reimbursement Form must be submitted within 30 days after the event. All expenses reported on this form must comply with the District's Expense Policy for Board members, the General Manager/Chief of Police, and all non-sworn District employees.

Signed: _____

Approved by: _____

Date: _____

Signed: _____

Print Name: _____

Date: _____

This form and attached receipts are public records subject to disclosure under the California Public Records Act.

Meal Reimbursement Detail

Place: _____

Person(s) Attending and Relationship to District: _____

Agency Purpose and Issues Discussed: _____

Place: _____

Person(s) Attending and Relationship to District: _____

Agency Purpose and Issues Discussed: _____

Place: _____

Person(s) Attending and Relationship to District: _____

Agency Purpose and Issues Discussed: _____

NEW BUSINESS

ITEM # 1

County Supervisor John Gioia will lead a discussion along with County Public Works representatives on the traffic mitigation efforts occurring in the Colusa Circle area.

NEW BUSINESS

Item #2

Steven Chang, of Lamorena & Chang, will present to the Board the Kensington Police Protection & Community Services District Fiscal Year 2010/11 Audit. Board Action.

**KENSINGTON POLICE PROTECTION AND
COMMUNITY SERVICES DISTRICT**

Basic Financial Statements and Independent Auditor's Report for the
Year ended June 30, 2011

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 Basic Financial Statements
 and Required Supplementary Information
 for the Fiscal Year Ended June 30, 2011

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Independent Auditor's Report

Board of Directors
Kensington Police Protection and Community Services District
Kensington, California

I have audited the accompanying basic financial statements of the governmental activities and each major fund of the Kensington Police Protection and Community Services District (District), as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

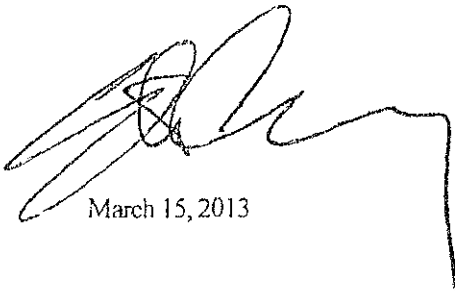
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2011, and the changes in its financial position thereof and the respective budgetary comparison for the general and special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 2 to the financial statements, the District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements — and Management's Discussion and Analysis — for State and Local Governments*; GASB Statement No. 37, *Basic Financial Statements — and Management's Discussion and Analysis — for State and Local Governments: Omnibus*; GASB Statement No. 38, *Certain Financial Statement Note Disclosures*; and GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements and GASB No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

In accordance with *Government Auditing Standards*, I have also issued my report dated March 15, 2013, on my consideration of the District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

Independent Auditor's Report (continued)

The management's discussion and analysis and budgetary comparison information, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

March 15, 2013

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

This discussion and analysis of the Kensington Police Protection and Community Service District's fiscal performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2011. Please review it in conjunction with the transmittal letter and the basic financial statements, which begin on page 7.

FINANCIAL HIGHLIGHTS

From the Statement of Net Assets

- Total net assets for the years ended June 30, 2011 and 2010 are \$5,625,248 and \$5,566,231 respectively. This is a 0.90% increase.
- Unrestricted net assets, the part of net assets that can be used to finance day-to-day operations for fiscal years ended June 30, 2011 and 2010 are \$1,715,584 and \$1,629,176 respectively.

From the Governmental Fund Financial Statements

- Our General Fund balance increased by \$85,920.
- Property tax revenues (including special tax revenue for police services) for fiscal years ended June 30, 2011 and 2010 were \$1,934,900 and \$1,908,062, respectively. This is a 1.41% increase.

OVERVIEW OF FINANCIAL STATEMENTS

The District's basic financial statements are comprised of three components: government-wide financial statements, governmental funds financial statements, and notes to the financial statements. Required supplementary information in addition to the basic financial statements is also presented.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. There are two government-wide financial statements—the Statement of Net Assets and the Statement of Activities and Changes in Net Assets.

The Statement of Net Assets presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets, may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net assets changed during the fiscal year. Accrual of revenue and expenses are taken into account regardless of when cash is received or paid.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Government-wide financial statements (continued)

As in a private-sector business, capital assets are depreciated, debt service is not a source of revenue, and compensated absences are expensed in the period earned.

Governmental funds financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The major differences between fund financial statements and government-wide financial statements are in the way debt proceeds, capital outlay, and compensated absences are recorded. Reconciliations between the two types of financial statements are found on page 7 using the adjustment column.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

Supplementary information

In addition to the basic financial statements and accompanying notes, this report also presents budgetary comparison schedules and a PERS schedule of funding progress.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net assets serve over time as a useful indicator of the District's financial position. In the case of the District, assets exceeded liabilities by \$5,625,248 as of June 30, 2011 and \$5,566,231 as of June 30, 2010. This number is comprised of two components:

	June 30, 2011	June 30, 2010
Investment in capital assets, net of debt	\$ 3,909,664	\$ 3,937,055
Unrestricted assets	1,715,584	1,629,176
Total net assets	\$ 5,625,248	\$ 5,566,231

Investment in capital assets consists of fixed assets less any related debt that is still outstanding.

Unrestricted assets are used to finance day-to-day operations, including debt service.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

GOVERNMENTAL FUNDS ANALYSIS

The District's largest source of revenue is derived from property tax allocations. In 1978 the voters passed Proposition 13 and removed the ability of local agencies to set their own property taxes. The 1% maximum property tax rate is fixed by Article XIII A, § 1(a) of the California Constitution. The Legislature adopted statutes ("AB 8") that tell county auditor-controllers how to allocate the resulting revenues. This is unrestricted revenue and can be used for all District business.

The District's collection of Special Tax Revenue, another large source of revenue, is restricted to police activities. The current rate as of June 30, 2011 was established in 1997 after receiving voter approval in 1994.

The District also collects a special assessment called the Kensington Park Landscape and Lighting District Assessment. The funds are restricted for New Park maintenance only.

In fiscal year ended June 30, 2011, the District was the beneficiary of the COPS Grant minimum allocation of \$100,000. The funds must be used for front line equipment/services and all expenditures have been approved by the District Board of Directors. In FY 2010/2011, his grant money was used to fund the tenth officer position.

The largest expenditure of the District is salary and benefits, including PERS contributions. These are governed by current Memorandum of Understanding agreements negotiated between the District and represented and non-represented employees.

The other area of expenditures of significance is for services and supplies. That would include items such as communications and vehicle operations. This is the support structure for the police department.

Other reserved funds:

Reserved for compensated absences payable—\$88,360

COMMENTS ON BUDGET COMPARISONS

Actual revenues and actual expenditures versus budget amounts equals a positive variance of \$183,830.

Actual revenues exceeded budgeted revenues by \$95,204. The largest difference is KPPCSD received \$41,000 in Supplemental Worker's Comp reimbursement.

Actual expenditures were less than final budgeted expenditures by \$88,626. Although the budget included \$150,000 for a new park restroom, only \$12,000 was spent in FY 2010/2011. District expenses were over budget \$95,121, primarily made of an additional \$30,000 in accounting fees and another \$38,000 in waste management legal fees.

Police Other Expenses was under budget by \$35,000. This is almost completely due to communications expense. The interoperability radio system had not yet come online.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

HISTORY AND ECONOMIC FACTORS

The Kensington Police Protection and Community Services District was formed as a Police Protection District in 1946 for the purpose of providing police services to the community of Kensington. In 1953, the District was changed to a Community Services District, per Government Code 61600, which enabled the District to provide park and recreation services, oversight to the solid waste contract, and the provision of police protection services.

In 1978, Proposition 13 was passed by California voters resulting in the implementation of AB 8 which set the formula used in property tax allocation for local government. The formula was based on prior years' budgets and the Kensington Police Protection and Community Services District had a history of very lean budgets.

In 1980, the Board of Directors for the District approved Resolutions 80-01 and 80-02, setting into motion a proposal for a special tax and a special election for the special tax. The original amount of the tax was \$45 per year for single family residential, \$90 per year for multiple unit residential, \$135 per year for commercial and institutional property and \$45 per year for miscellaneous improved property. These funds are restricted to be used for police related services only.

In 1984, the Board of Directors for the District approved Resolution 84-01 requesting the electorate approve an increase in the special tax to \$90 per year for single family residential, \$135 per year for multiple unit residential, \$180 per year for commercial and institutional property and \$90 per year for miscellaneous improved property. These funds are restricted to be used for police related services only.

In 1993, the Board of Directors for the District approved Resolution 93-04 requesting the electorate approve an increase in the special tax to \$210 per year for single family residential, \$315 per year for multiple units residential, \$315 per year for commercial and institutional, \$210 per year for miscellaneous improved property and \$63 per year for unimproved property. These funds are restricted to be used for police related services only.

In 1994, the Board of Directors for the District approved Resolution 94-13 requesting the electorate approve an increase in the special tax to \$300 per year for single family residential, \$450 per year for multiple units residential, \$450 per year for commercial and institutional, \$300 per year for miscellaneous improved property and \$90 per year for unimproved property. An increase of tax was voted and passed. These funds are restricted to be used for police related services only.

In 1997, the Board of Directors for the District approved Ordinance 97-01 setting the rates at the maximum allowed based on Resolution 94-13.

In 2010, the District passed a ballot measure (Measure G) to add a supplemental tax revenue stream to be used effectively July 01, 2010. These funds are a maximum of \$200 per parcel and are restricted to be used for police related services only.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to General Manager/Chief of Police Greg Harman.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET
FOR THE YEAR ENDED JUNE 30, 2011

	General Fund	Capital Project	Total	Adjustment Note 9	Statement of Net Assets
Assets					
Cash and investments	\$ 1,582,473	\$ 126,540	\$ 1,709,013	\$ -	\$ 1,709,013
Receivables					
Supplemental taxes and Community Services District	11,033		11,033	-	11,033
Interest receivable	1,727	119	1,846	-	1,846
Grant receivable	11,316		11,316	-	11,316
Reimbursements and other	18,105		18,105	-	18,105
Net OPEB assets	136,208		136,208	-	136,208
Prepaid	20,719		20,719	-	20,719
Capital assets					
Land	-	-	-	2,808,347	2,808,347
Vehicle and equipment	-	-	-	489,383	489,383
Building and improvement	-	-	-	1,492,717	1,492,717
Furniture & fixtures	-	-	-	29,914	29,914
Accumulated depreciation	-	-	-	(910,697)	(910,697)
Total assets	\$ 1,781,581	\$ 126,659	\$ 1,908,240	\$ 3,909,664	\$ 5,817,904
Liabilities					
Accounts payable	\$ 89,291	\$ -	\$ 89,291	\$ -	\$ 89,291
Compensated absence	88,360	-	88,360	-	88,360
Accrued payable	15,005	-	15,005	-	15,005
Total liabilities	192,656	-	192,656	-	192,656
Fund balances/net assets					
Fund balances					
Reserved for					
Compensated absence	88,360		88,360	(88,360)	-
Unreserved and Undesignated	1,500,565	126,659	1,627,224	1,618,085	-
Total fund balances	1,588,925	126,659	1,715,584	1,529,725	-
Total liabilities and fund balances	\$ 1,781,581	\$ 126,659	\$ 1,908,240		
Net assets					
Capital assets				3,909,664	3,909,664
Unrestricted				-	1,715,584
Total net assets				\$ 3,909,664	\$ 5,625,248

The accompanying notes are an integral part of the financial statements.

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KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT
OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2011

	General	Capital Project	Total	Adjustment Note 10	Statement of Activities
EXPENDITURES/EXPENSES					
Current expenditures/expenses					
Police Salary and Benefits					
Salary-Officers	\$ 963,915	\$ -	\$ 963,915	\$ -	\$ 963,915
Compensated Absence	35,771	-	35,771	-	35,771
Overtime	47,979	-	47,979	-	47,979
Salary-Non-sworn	36,119	-	36,119	-	36,119
Uniform Allowance	8,041	-	8,041	-	8,041
Safety Equipment	721	-	721	-	721
Medical Insurance-Active	141,249	-	141,249	-	141,249
Medical Insurance-Retired	244,706	-	244,706	-	244,706
Disability & Life Insurance	8,875	-	8,875	-	8,875
Social Security/Medicare	15,627	-	15,627	-	15,627
PERS District	256,021	-	256,021	-	256,021
PERS Officers	82,516	-	82,516	-	82,516
Workers Compensation	31,873	-	31,873	-	31,873
Advanced Industrial Disability	1,230	-	1,230	-	1,230
Police Expenses					
Expendable Police Supplies	361	-	361	-	361
Range Ammunition Supplies	3,395	-	3,395	-	3,395
Crossing Guard	9,527	-	9,527	-	9,527
Vehicle Operation	50,333	-	50,333	-	50,333
Communications (RPD)	101,892	-	101,892	-	101,892
Prisoner/Case Exp/Booking	7,729	-	7,729	-	7,729
Training	13,764	-	13,764	-	13,764
Recruiting	8,906	-	8,906	-	8,906
Reserve Officers	3,265	-	3,265	-	3,265
Misc. Dues, Meals and Travel	2,542	-	2,542	-	2,542
Utilities	8,705	-	8,705	-	8,705
Building Repair	609	-	609	-	609
Office Supplies	5,671	-	5,671	-	5,671
Telephone	9,041	-	9,041	-	9,041
Housekeeping	4,270	-	4,270	-	4,270
Publications	2,357	-	2,357	-	2,357
West-Net/Cat	17,655	-	17,655	-	17,655
Community Policing	1,318	-	1,318	-	1,318
Massport G Administration	1,554	-	1,554	-	1,554
Recreation Salary and Benefits					
Park and Recreation Administration	5,018	-	5,018	-	5,018
Custodian	21,000	-	21,000	-	21,000
Casual Labor	2,050	-	2,050	-	2,050
Social Security/Medicare	265	-	265	-	265
Recreation Expenses					
Community Center Utilities	4,746	-	4,746	-	4,746
Janitorial Supplies	52	-	52	-	52
Community Center Repairs	9,931	-	9,931	-	9,931
Annex Utilities	1,252	-	1,252	-	1,252
Park O&M	45,998	-	45,998	-	45,998
Misc Park/Roc Expense	3,513	-	3,513	-	3,513
District Expenses					
Computer Maintenance	33,412	-	33,412	-	33,412
Legal	47,581	-	47,581	-	47,581
Consulting	6,880	-	6,880	-	6,880
Accounting	56,385	-	56,385	-	56,385
Equipment Rental	5,876	-	5,876	-	5,876
Insurance	28,956	-	28,956	-	28,956
Election	33,989	-	33,989	-	33,989
Police Building Lease	28,840	-	28,840	-	28,840
County Expense	22,256	-	22,256	-	22,256
Waste/Recycle	40,901	-	40,901	-	40,901
Miscellaneous	7,729	-	7,729	-	7,729
Depreciation	-	-	-	75,775	75,775
Total current expenditures/expenses	2,474,168	-	2,474,168	75,775	2,549,943
Capital outlay					
Equipment and furniture	35,401	-	35,401	(35,401)	-
Buildings and improvements	12,983	-	12,983	(12,983)	-
Total capital outlay	48,384	-	48,384	(48,384)	-
Bad Debt					
	-	-	-	-	-
Total expenditures/expenses	2,522,552	-	2,522,552	27,391	2,549,943

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KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT
 OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED JUNE 30, 2011
 (continued)

	General	Capital Project	Total	Adjustment Note 10	Statement of Activities
GENERAL REVENUES:					
Property Taxes	1,268,455	-	1,268,455	-	1,268,455
Special Assessments	679,980	-	679,980	-	679,980
Measure G Supplemental Tax Revenue	405,721	-	405,721	-	405,721
Grants	100,000	-	100,000	-	100,000
Charges for Services	1,430	-	1,430	-	1,430
POST Reimbursement	4,213	-	4,213	-	4,213
Rents and Fees	20,723	-	20,723	-	20,723
Investment Income	5,575	488	6,063	-	6,063
Franchise Fees	20,011	-	20,011	-	20,011
Other Tax Income	31,118	-	31,118	-	31,118
Supplemental Workers' Comp Reimb	41,441	-	41,441	-	41,441
Other Income	21,739	-	21,739	-	21,739
Private Contributions	-	-	-	-	-
Gain (loss) on asset sale	10,248	-	10,248	-	10,248
Total Revenues	2,610,654	488	2,611,142	-	2,611,142
Excess (deficiency) of Revenues Over Other (under) Expenditures	88,102	488	88,590	(27,391)	61,199
Other Financing Sources (Uses)					
Transfers In	(9,441)	-	(9,441)	-	(9,441)
Transfers Out	7,259	-	7,259	-	7,259
Total Other Financing Sources (uses)	(2,182)	-	(2,182)	-	(2,182)
Change in Net Assets	85,920	488	86,408	(27,391)	59,017
Fund Balances/Net Assets, beginning of year	1,503,005	136,171	1,639,176	3,937,055	5,556,231
Fund Balances/Net Assets, end of year	\$ 1,588,925	\$ 126,659	\$ 1,715,584	\$ 3,969,664	\$ 5,625,245

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 STATEMENT OF FIDUCIARY NET ASSETS
 JUNE 30, 2011

	Emergency Preparedness Fund	Kensington Park Reassessment District 2004-1 Fund	Total
Assets			
Cash and investments	\$ 678	\$ 265,276	\$ 265,954
Interest receivable	-	111	111
Special assessments receivable	-	1,195,061	1,195,061
Total assets	\$ 678	\$ 1,460,448	\$ 1,461,126
Liabilities			
Accounts payable	\$ 339	\$ 1	\$ 340
2004 Limited Obligation Improvement Bonds	-	1,311,570	1,311,570
Bond interest payable	-	18,581	18,581
Total liabilities	\$ 339	\$ 1,330,152	\$ 1,330,491
Net Assets			
Reserved for Emergency Preparedness Council	\$ 339	\$ -	\$ 339
Reserved for Reassessment District 2004-1	-	130,296	130,296
Total net assets	\$ 339	\$ 130,296	\$ 130,635

The accompanying notes are an integral part of the financial statements

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATEMENT OF CHANGES IN NET ASSETS-FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2011

	Emergency Preparedness Fund	Kensington Park Reassessment District 2004-1 Fund	Total
ADDITIONS:			
Special assessments	\$ -	\$ 177,901	\$ 177,901
Interest income	-	456	456
Total additions	-	178,357	178,357
DEDUCTIONS:			
Bond administration charges	-	11,201	11,201
Bond expenses	-	56,477	56,477
Bond principal	-	105,422	105,422
Contract services	112	-	112
Total deductions	112	173,100	173,212
Net increase (decrease) in fiduciary net assets	(112)	5,257	5,145
Transfer in	-	(7,259)	(7,259)
Transfer out	-	9,441	9,441
Net assets, beginning of year	451	122,857	123,308
Net assets, end of year	<u>\$ 339</u>	<u>\$ 130,296</u>	<u>\$ 130,635</u>

The accompanying notes are an integral part of the financial statements.

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KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2011

	General Fund Budget	General Fund Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Property Taxes	\$ 1,234,000	\$ 1,268,455	\$ 34,455
Special Assessments	680,130	679,980	(150)
Measure G Supplement Tax Rev.	405,720	405,721	1
Grant Revenue	102,000	100,000	(2,000)
Investment Income	7,100	5,575	(1,525)
Rents and Fees	20,000	20,723	723
Charges for Services	2,000	1,430	(570)
Post Reimbursement	-	4,213	4,213
Franchise Fees	21,000	20,011	(989)
Other Tax Income	30,000	31,118	1,118
Supplemental Workers' Comp Reimb.	-	41,441	41,441
Other Income	13,000	21,739	8,739
Donations	500	-	(500)
Gain on asset sale	-	10,248	10,248
Total Revenues	<u>2,515,450</u>	<u>2,610,654</u>	<u>95,204</u>
Expenses:			
Police Salary and Benefits	1,827,005	1,819,643	7,362
Police Other Expenses	281,636	247,895	33,741
Recreation Salary and Benefits	30,997	28,333	2,664
Recreation Expenses	73,856	65,492	8,364
District Expenses	217,684	312,805	(95,121)
Capital Outlay	180,000	48,384	131,616
Total Expenditures	<u>2,611,178</u>	<u>2,522,552</u>	<u>88,626</u>
Excess of Revenues over (under) Expenditures	<u>\$ (95,728)</u>	<u>\$ 88,102</u>	<u>\$ 183,830</u>

The accompanying notes are an integral part of the financial statements.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 1— SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Kensington Police Protection and Community Services District (the "District") is presented to assist in understanding the District's financial statements. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Organization and description of funds

The District was formed to provide police protection services and parks and recreation services. The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the fund's assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District also maintains two fiduciary funds: (1) Emergency Preparedness Fund (used for expenses in conjunction with the emergency radio network) and (2) Kensington Park Reassessment District 2004-1 Fund (used to account for special assessment funds, see Note 4).

Government-wide Financial Statements

The District's Government-wide Financial Statements include a Statement of Net Assets and a Statement of Activities and Changes in Net Assets. These statements present summaries of Governmental Activities for the District accompanied by a total column.

These statements are presented on an economic resources measurement focus and the *accrual basis* of accounting. Accordingly, all of the District's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Assets. The Statement of Activities presents changes in net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

The Government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues. The comparison of program revenues and expenditures identifies the extent to which each program is self-financing or draws from the general revenues of the District.

Net assets should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net assets restricted for other purposes result from special revenue funds and the restrictions on their net asset use.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 1— SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Separate financial statements are provided for governmental funds. Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Major individual governmental funds are reported as separate columns in the governmental fund financial statements. No major funds are aggregated and presented in a single column. The District had no major funds in the fiscal year ended June 30, 2011.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. Accompanying schedules are presented to reconcile and explain the differences in net assets as presented in these statements to the net assets presented in the Government-wide Financial Statements.

All governmental funds are accounted for on a spending or current financial resources measurement focus and the *modified accrual basis* of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are intergovernmental revenues, investment earnings and charges for services. Expenditures are generally recognized when incurred under the modified accrual basis of accounting.

The District has only two funds in fiscal year 2011, the General Fund and Capital Project Fund.

General Fund—the General Fund is the operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund—The Debt Service Fund is used to account for financial resources to be used for the retirement of debt. The Kensington Park Reassessment Bond 2004-1 issued in June 2004 in defeasance of the 1994 special assessment bonds has been determined to be an Agency Fund since the District is not obligated to repay the debt. The balance in the debt service fund has therefore been transferred to the Kensington Park Reassessment District 2004-1 Fund (see Note 4) and is not part of fiscal year 2011 presentation.

Capital Projects Fund—The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 1— SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and budgetary accounting

The District follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During the month of May, the General Manager/ Chief of Police submits to the Board of Directors a preliminary operating budget. During the month of June the General Manager/Chief of Police submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. The budget is enacted through a motion to adopt the Budget.
3. Formal budgetary integration is employed as a management control device during the fiscal year for the General Fund and Capital Projects Fund.
4. Budgets for the General Fund and the Capital Projects Fund are adopted on a basis consistent with accounting principles generally accepted in the United States (US GAAP).

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and the Capital Projects Fund. All appropriations lapse at fiscal year end.

Cash and investments

Cash includes amounts in demand deposits as well as short-term investments. Investments are carried at market value. All investment is invested through County of Contra Costa.

Compensated absences

District employees are entitled to certain compensated absences based on their length of employment. Payable for compensated absences is \$88,360 at June 30, 2011.

Fund equity reservations and designations

Reservations and designations of the ending fund balance indicate portions of fund balance not appropriable for expenditures or amounts legally segregated for a specific future use.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 1— SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Statement calculations and use of estimates

Due to rounding, column and row calculations may approximate actual figures. Approximations may result when decimal places are eliminated to present whole numbers.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenditures during the reporting periods. Actual results could differ from those estimates.

NOTE 2— CASH AND INVESTMENTS

The District maintains most of its cash in the County of Contra Costa treasury. Balances are stated at cost, which is approximately market value.

The District maintains a cash and an investment account that are available for use by all funds. Investments made by the District are summarized below. The investments that are represented by specific identifiable investment securities are classified below according to credit risk:

Category 1—Investments that are insured or registered, or for which securities are held by the District or its agent in the District's name.

Category 2—Uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the District's name.

Category 3—Uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the District's name.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2011

NOTE 2— CASH AND INVESTMENTS (Continued)

A summary of the District's cash and investments at June 30, 2011 is as follows:

	Carrying Value	Market Value
<u>Governmental Funds (District Fund)</u>		
<u>Category 1:</u>		
Cash in Checking Accounts	\$ 2,825	\$ 2,825
Petty Cash	252	252
 <u>Uncategorized:</u>		
County Treasury	1,705,936	1,705,936
Total Governmental Fund (District Fund)	1,709,013	1,709,013
 <u>Fiduciary Funds</u>		
<u>Category 1:</u>		
Cash in Checking Accounts	678	678
 <u>Uncategorized:</u>		
County Treasury	265,276	265,276
Total Fiduciary Fund	265,954	265,954
Total Governmental & Fiduciary Fund	\$ 1,974,967	\$ 1,974,967

The disposition of cash and investments by fund is as follows:

General Fund	\$ 1,582,473
Capital Project Fund	126,540
	\$ 1,709,013
 Emergency Preparedness Fund	 \$ 678
 2004-1 Park Reassessment Bond Fund	 \$ 265,276

The District's cash fund in the County Treasury is not categorized by risk category because the District's share is not evidenced by specifically identifiable securities.

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KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 2— CASH AND INVESTMENTS (Continued)

Deposits

The California Government Code requires California banks and savings and loan associations to secure a local governmental agency's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 100% of the agency's deposits. California law also allows financial institutions to secure an agency's deposits by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits. The agency may waive collateral requirements for deposits, which are fully insured up to \$250,000 by federal deposit insurance.

NOTE 3—CAPITAL ASSETS

The District's capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date donated. Capital assets are recorded at cost and depreciated over their estimated useful lives. Depreciation is charged to governmental activities by function.

Depreciation of capital assets is charged as an expense against operations each year and the total amount of depreciation taken over the years, accumulated depreciation, is reported on the Statement of Net Assets as a reduction in the book value of capital assets.

Depreciation of capital assets in service is provided using the straight-line method, which means the cost of the asset is divided by its expected useful life in years, and the result is charged to expense each year until the asset is fully depreciated. The District has assigned the useful lives listed below to capital assets:

Vehicles	5 years
Furniture and fixtures	5 years
Building and improvements	20-40 years
Machinery and equipment	5-10 years

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2011

NOTE 3— CAPITAL ASSETS (continued)

A summary of changes in general fixed assets follows:

	Balance 6/30/10	Additions	Retirements	Balance 6/30/11
Non-Depreciable Assets				
Land	\$ 2,808,347	\$ -	\$ -	\$ 2,808,347
Depreciable Assets				
Building & Improvements	1,479,734	12,983	-	1,492,717
Vehicles & Equipment	509,865	33,883	54,365	489,383
Furniture & Fixtures	28,396	1,518	-	29,914
Total Depreciable Asset:	<u>4,826,342</u>	<u>48,384</u>	<u>54,365</u>	<u>4,820,361</u>
Accumulated Depreciation				
Building & Improvements	374,460	42,642	-	417,102
Vehicles & Equipment	486,430	33,108	54,365	465,173
Furniture/Fixtures/Improvements	28,397	25	-	28,422
Total Accumulated Depreciation:	<u>889,287</u>	<u>75,775</u>	<u>54,365</u>	<u>910,697</u>
Capital Assets Net of Depreciation	<u>\$ 3,937,055</u>	<u>\$ (27,391)</u>	<u>-</u>	<u>\$ 3,909,664</u>

The current depreciation expense of \$75,775 was charged to Statement of Activities as depreciation expense adjustment.

NOTE 4— SPECIAL ASSESSMENT DEBT

Kensington Park Reassessment District 2004-1 Refunding Bonds

	June 30, 2010	Borrowings	Payments	June 30, 2011
2004 Limited Obligation Improvement Bonds	\$ 1,416,992	\$ -	\$ 105,422	\$ 1,311,570
	<u>\$ 1,416,992</u>	<u>\$ -</u>	<u>\$ 105,422</u>	<u>\$ 1,311,570</u>

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KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 4— SPECIAL ASSESSMENT DEBT (continued)

The original 1994 Limited Obligation Improvement Bonds were issued pursuant to the provisions of the Improvement Bond Act of 1915 to finance costs of acquisition of land to be used as a park and installation of certain recreational improvements. The bonds are limited obligations of the District and are equally and ratably secured by unpaid assessments on certain parcels of property located within the Kensington Park Assessment district. The Kensington Park Assessment District was created by the District pursuant to the Landscaping and Lighting Act of 1972 specifically to finance the park landscaping and lighting project. The unpaid assessments represent fixed liens on each assessed parcel. Annual installments of the unpaid assessments together with interest thereon, sufficient to meet the scheduled debt service, are included in the tax bills for the assessed properties and the receipts are deposited into a redemption fund used to pay interest and principal on the bonds as they come due. The District is in no way liable for the repayment of the improvement bonds. The District is only acting as an agent for the property owners in collecting the assessments, forwarding the collections to bondholders, and initiating foreclosure proceedings.

On June 17, 2004, the District issued \$1,868,600 of 2004 Limited Obligation Improvement Bonds for the purpose of refunding the \$2,050,000 of outstanding 1994 Limited Obligation Improvement Bonds. The refunding took advantage of lower interest rates which were available and resulted in reductions in debt service requirements over the life of the new debt. The net proceeds of \$1,868,600 from these bonds were transferred to a trustee and placed in an irrevocable trust to redeem the 1994 Limited Obligation Improvement Bonds. These funds were invested in U.S. government securities to provide for the redemption price and interest through the call date. The 2004 bond bears annual interest at a fixed rate of 4.25%. The bond was issued as a fully registered note in a single denomination of \$1,868,600. Interest on the bond becomes payable commencing March 2, 2005, and semi-annually thereafter on each September 2 and March 2 until maturity. The bond maturity date is September 2, 2020.

The following funds have been created: (1) Reserve Fund, established in the initial amount of \$93,430 from the bond proceeds; (2) Redemption Fund, established to collect all payments of principal and interest installments on the assessments; (3) cost of issuance fund, established to pay issuance costs and (4) administrative expense fund, established to reimburse payment of administrative expenses. The District's liability to advance funds to the Redemption Fund in the event of delinquent installments shall not exceed the balance in the Reserve Fund.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2011

NOTE 4— SPECIAL ASSESSMENT DEBT (continued)

As of June 30, 2011, future debt service payments were as follows:

<u>Fiscal year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 108,987	\$ 53,459	\$ 162,446
2013	112,176	48,759	160,935
2014	120,367	43,818	164,185
2015	123,164	38,643	161,807
2016	125,861	33,350	159,211
Thereafter	721,015	78,549	799,564
	<u>\$ 1,311,570</u>	<u>\$ 296,578</u>	<u>\$ 1,608,148</u>

Current Portion of Principal: \$108,987

Current Portion of Interest: \$53,459

NOTE 5— DEFINED BENEFIT PENSION PLAN

PERS plan description

The District has a defined benefit pension plan (the "Plan") which provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Plan is part of the Public District portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the state of California. A menu of benefit provisions as well as other requirements is established by State statutes within the Public Employees' Retirement Law. The District selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through board action. CalPERS issues a separate comprehensive annual financial report. Copies of the report may be obtained from the CalPERS Executive Office at 400 P Street, Sacramento, CA 95814.

Funding policy

Active plan members in the Plan are required to contribute 9% of their annual covered salary. The District "picks up" the tax deferred contributions required of District employees on their behalf and for their accounts. The District is required to contribute the actuarially determined amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. An employer contribution of 27.92% was required for fiscal 2011. The contribution requirements for the plan members are established by State statute. The employer contribution rate is established and may be amended by CalPERS. For 2011/2012, the required employer contribution rate is 33.80% .

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE 5— DEFINED BENEFIT PENSION PLAN (continued)

Annual pension cost

For the fiscal year ended June 30, 2011, the total contributions amounted to \$338,537. Of this amount, \$256,021 was contributed by the District on behalf of the plan members. The District's required contribution for fiscal year ended June 30, 2011 of \$243,373 was determined as part of the July 1, 2008 (revised May 2010) actuarial valuation using the entry age normal actuarial cost method with the contributions determined as a percent of pay. The actuarial assumptions included: a) an 7.75% investment rate of return (net of administrative expenditures); and b) projected salary increases of 3.25% to 14.45%. Both a) and b) include an inflation component of 3% and anticipated payroll growth of 3.25%. The actuarial value of the plan's assets were determined using a technique that smoothes the effect of short-term volatility in the market value of investments over a rolling period, depending on the size of investment gains and/or losses.

Three-year trend information for the Plan is as follows:

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>% of APC Contributed</u>	<u>Net Pension Obligation (Asset)</u>
2009	226,257	100%	\$ -
2010	243,261	100%	-
2011	244,706	100%	-

NOTE 6— LEASE COMMITMENT

In December 2009, the District entered into agreement as a lessee to occupy office space from Kensington Fire Protection District for a five-year period through June 30, 2014. Rent increase is run accordance to consumer index change from minimum of 3% to maximum of 6%. Rent expense for fiscal years ended June 30, 2011 and 2010 were \$28,840 and \$28,000, respectively.

The minimum future lease commitments (with 3% increased each year) are as follows:

<u>Year Ended</u>	<u>Amount</u>
June 30, 2012	\$ 29,705
June 30, 2013	30,596
June 30, 2014	31,513
Total	\$ 91,814

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2011

NOTE 7— FUND EQUITY RESERVES AND DESIGNATIONS

Fund balance consists of reserved and unreserved amounts. Reserved fund balance represents that portion of a fund balance which has been appropriated for expenditure or is legally segregated for a specific future use. The remaining portion is unreserved and is classified as designated or undesignated. Fund balance reserves and designations at June 30, 2011 are as follows:

<u>Fund balances</u>	<u>General</u>	<u>Capital Projects</u>	<u>Total</u>
Reserved			
Compensated Absences	\$ 88,360	\$ -	\$ 88,360
Total Reserved	<u>88,360</u>	<u>-</u>	<u>88,360</u>
Unreserved and Undesignated	1,500,565	126,659	1,627,224
Total Unreserved and Undesignated	<u>1,500,565</u>	<u>126,659</u>	<u>1,627,224</u>
Total Fund Balance	<u>\$ 1,588,925</u>	<u>\$ 126,659</u>	<u>\$ 1,715,584</u>

NOTE 8— INSURANCE POOLS

Special District Risk Management District

The District is a member of the Special District Risk Management District (“SDRMA”). SDRMA was organized to provide certain levels of liability insurance coverage, property insurance coverage, claims management, risk management services and legal defense to its participating members. The financial results of SDRMA are not included in the accompanying basic financial statements because the District does not have oversight responsibility.

SDRMA provides the District with property and general liability coverage to the limits as set forth in the agreement. The annual member contribution was \$28,956 for fiscal 2011 coverage. Members are subject to dividends and/or assessments in accordance with the provisions of the Joint Powers agreement. At June 30, 2011, SDRMA could not confirm the status of any incurred but not reported (“IBNR”) claims.

The Special Districts Workers Compensation District (“SDWCD”) was formed by an agreement between certain public agencies to provide workers’ compensation coverage. SDWCD is governed by a Board of Directors, which is comprised of officials appointed by member agencies.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2011

NOTE 8—INSURANCE POOLS (continued)

The District currently reports all of its risk management activities in its General Fund. Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated.

The District maintains a workers' compensation fund, which is self-insured for the first \$100,000 of loss per accident. Excess coverage is purchased from an outside insurance carrier up to statutory limits.

NOTE 9—EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE STATEMENT OF NET ASSETS

Total fund balance of the District's governmental funds differs from the net assets of governmental activities reported in the statement of net assets primarily as a result of the long-term economic focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheet. When capital assets (land, building, and equipment) that are used in governmental activities are purchased or constructed, the costs of those assets are reported as capital outlay expenditures in the governmental fund. However, the statement of net assets includes the capital assets, net of accumulated depreciation, among the assets of the District.

Differences	Balance June 30, 2011
Cost of capital assets	\$ 4,820,361
Less: Accumulated depreciation	910,697
Net capital assets	3,909,664
Net difference	\$ 3,909,664

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2011

**NOTE 10— EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL
 FUND OPERATING STATEMENT AND THE STATEMENT OF ACTIVITIES**

The net change in fund balance for the governmental funds differs from the "change in net assets" as a result of the long-term economic focus of the statement of activities versus the current financial resources focus of the general fund. When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as capital outlay expenditures in the general fund. Also, when capital assets are sold, the resources received are reported as proceeds from sale of capital assets in the respective fund. However, in the statement of activities, the cost of those assets purchased or constructed is allocated over their estimated useful lives and reported as depreciation expense. The resources received from the sale of capital assets offset against the net carrying value of the assets sold and reported as a gain or loss in the statement of activities. As a result, the fund balance decreased by the amount of financial resources expended and increased by the amount of financial resources received, whereas net assets decreased by the amount of depreciation expense on equipment items during the year and increased (decreased) by the amount of net gain (loss) on disposal of capital assets.

Differences	Balance <u>June 30, 2011</u>
Capital Outlay	\$ (48,384)
Add: Bad Debt	
Add: Depreciation Expense	<u>75,775</u>
Net difference	<u>\$ 27,391</u>

NOTE 11— POSTRETIREMENT HEALTH BENEFITS

Governmental Accounting Standards Board (GASB) standard 45 directs how local governments account for and report other post-employment benefits (OPEB) that are separate from pension benefits. The District has calculated the medical benefit plan OPEB requirements and described the methodology and amounts from a third party consultant's report. These calculations cover the OPEB of all District eligible employees.

The District provides postretirement health benefits (medical, dental, and vision) to the all eligible employees who have retired from the District and to their spouses, surviving spouses and dependent children. During fiscal year 2010, the district adopted GASB 45. This is the first year the District implements this GASB requirement.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2011

NOTE 11— POSTRETIREMENT HEALTH BENEFITS (continue)

Contributions Required and Contributions Made

The plan's funding policy provides guidelines for District contributions at actuarially determined required amounts sufficient to accumulate the necessary assets to pay benefits when due as specified. The retirees' and spouses, surviving spouses and dependent children's healthcare benefits plan requires the District to use the Baseline Cost Method. The actuarial projected the plan population to estimate the cost of future benefits. The actuarial accrued total OPEB liability comes to \$2,359,424 on the valuation date of July 1, 2008 (revised May 2010).

Significant assumptions used to compute contribution requirements from the latest unaudited actuarial are as follows:

Valuation date	July 1, 2008 (revised May 2010)
Actuarial cost method	Entry Age Normal Cost Method
Discount rate used in valuation	7.75%
Actuarial assumptions:	Baseline cost of healthcare cost from CalPERS medical, Delta Dental and VSP premium rate

The annual medical premium trend rate assumption beginning:

January 1, 2010	8.2%
January 1, 2011	7.9%

As of June 30, 2011, required trust fund account has not been set up and is pending for board approval.

Schedule of Employer Annual Required Contributions

The schedule of employer contributions is shown below:

Fiscal year ended June 30	<u>Annual Required Contribution</u>
2012	\$ 252,766
2013	262,556

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2011

NOTE 11— POSTRETIREMENT HEALTH BENEFITS (Continued)

	As of July 1, 2008 (revised May 2010)
Actuarial accrued liability (AAL)	\$ 2,506,296
Actuarial value of assets	243,261
Unfunded actuarial accrued liability	<u>\$ 2,263,035</u>
 Remanding amortization period	 28 years
 Amortization factor based on 7.75% discount rate and 5.5% annual increase in salary	
 Annual level amortization of unfunded AAL	\$ 146,077
Normal cost (based on Entry Age Normal Cost Method)	97,296
Annual required contribution (ARC)	<u>\$ 243,373</u>
	<u>2010/2011</u>
Annual required contribution	\$ 243,373
Interest on net OPEB obligation	7,981
Adjustment to annual required contribution	(6,648)
Annual OPEB cost (expense)	<u>244,706</u>
Contribution made	<u>507,809</u>
Increase (decrease) in net OPEB obligation	(263,103)
Net OPEB obligation, beginning of year	116,649
Net OPEB obligation, end of year	<u>\$ (146,454)</u>

As of June 30, 2011, total Pre-funded post-employment benefit (Net OPEB Assets) for 2011 is \$ 136,208. The remaining \$10,246 is in Prepaid account.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE 12 – COMPENSATED ABSENCES

Amounts due to employees for compensated absences as of June 30, 2011 were as follows:

Vacation	<u>\$ 88,360</u>
Total compensated absences	<u>\$ 88,360</u>

NOTE 13 – RECENT GOVERNMENTAL ACCOUNTING STANDARDS

The Governmental Accounting Standards Board (“GASB”) has released Statement No.54.

Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions” was issued in February of 2009. This statement changes the presentation of the fund balance section of the balance sheet. This change will be implemented by the Commission on the financial statements for the year ending June 30, 2011. The Statement No. 54 presentation will help to clarify the fund balance amounts of the governmental funds and will aid readers of the financial statements to better understand the different levels of constraints placed on fund balance.

NOTE 14- SUBSEQUENT EVENS

At the time of the audit, KPPCSD has evaluated all subsequent events through March 15, 2013, the date the financial statements were available to be issued, and determined that there is no material impact from the subsequent events.

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government
Auditing Standards*

Board of Directors
Kensington Police Protection and Community Services District
Kensington, California

I have audited the basic financial statements of the Kensington Police Protection and Community Services District (District), as of and for the fiscal year ended June 30, 2011, and have issued my report thereon dated March 15, 2013. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the District's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the District's internal control over financial reporting.

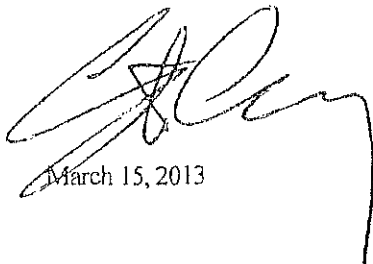
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management and others within the District. This is not intended to be and should not be used by anyone other than these specified parties.



March 15, 2013

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
STATUS OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2011

<u>Findings</u>	<u>Present Status</u>	<u>Explanation if not fully implemented</u>
2009-1	Implemented	N/A

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT
CURRENT YEAR FINDINGS
YEAR ENDED JUNE 30, 2011

<u>Findings</u>	<u>Present Status</u>	<u>Explanation if not fully implemented</u>
None	N/A	N/A

NEW BUSINESS

Item #3

General Manager/ Chief of Police Greg Harman will present for discussion and possible approval, Kensington Police Protection & Community Services District Resolution 2013-005 Confirming the Assessment and Ordering the Levy for the Kensington Park Assessment District for Fiscal Year 2013/14. Board Action.

Memorandum

Kensington Police Department



To: KPPCSD Board of Directors

APPROVED YES NO

From: Gregory E. Harman, General Manager

Date: Thursday, May 02, 2013

FORWARDED TO:

Subject: New Business Items #3 Resolution 2013-005 Ordering Park Assessment

Every year, the Board needs to approve the resolutions prepared by NBS that initiate the process of collecting the park tax assessment pursuant to the Landscaping and Lighting Act of 1972 that established the Kensington Park Assessment District.

The first step of that process was the approval of Resolution 2013-002; the initiation of proceedings for the levy and collection of the assessments for the Kensington Park Assessment District for Fiscal Year 2012/2013.

The total assessment to each dwelling unit is \$14.87, with a total of 2,251 parcels to be assessed.

The second step in the process was the approval of Resolution 2013-03; the approval of the Annual Report for the Kensington Park Assessment District for Fiscal Year 2013/2014.

The third step was the approval of Resolution 2013-004; the Board's declaring its intention to levy and collect assessments for the Kensington Park Assessment District for Fiscal Year 2013/2014 and setting the public hearing for Thursday, May 9th, at 7:00 PM. Resolution 2013-004 was passed at the April 11th KPPCSD Board meeting and was published in the May 1st issue of the Outlook that was made available to the public on April 29th. This met the requirement that the May 9th meeting be noticed at least 10 days prior the public meeting date.

The final step in the process is the holding of the public meeting on May 9th and the approval of Resolution 2013-005.

Greg Harman
General Manager/ Chief of Police

RESOLUTION NO. 2013-005

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT,
CONFIRMING THE ASSESSMENT AND ORDERING THE LEVY FOR
THE KENSINGTON PARK ASSESSMENT DISTRICT
FOR FISCAL YEAR 2013/14**

The Board of Directors of the Kensington Police Protection and Community Services District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, the Board of Directors previously completed its proceedings in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (the "Act") to establish the Kensington Park Assessment District (the "Assessment District"); and

WHEREAS, the Board of Directors has retained NBS for the purpose of assisting with the annual levy of the Assessment District, and the preparation and filing of an Annual Report; and

WHEREAS, the Board of Directors has, by previous resolution, declared its intention to hold a Public Hearing concerning the levy and collection of assessments within the Assessment District; and

WHEREAS, a Public Hearing has been held and concluded and notice thereof was duly given in accordance with Section 22626 of the Act; and

WHEREAS, at the time and place specified in the Resolution of Intention the Board of Directors conducted such hearing and considered all objections to the assessment.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

- 1. Confirmation of Assessment and Diagram:** The Board of Directors hereby confirms the assessment and the diagram as is described in full detail in the Annual Report on file with the Secretary.
- 2. Levy of Assessment:** Pursuant to Section 22631 of the Act, the adoption of this resolution shall constitute the levy of an assessment for the fiscal year commencing July 1, 2013 and ending June 30, 2014.
- 3. Ordering of the Levy:** The Board of Directors hereby orders NBS to prepare and submit the levy of assessments to Contra Costa County for placement on the Fiscal Year 2013/14 secured property tax roll.

PASSED AND ADOPTED by the Board of Directors of the Kensington Police Protection and Community Services District on _____, the ____ day of _____, 2013, by the following vote to wit:

AYES:

Tony Lloyd, President

NOES:

Pat Gillette, Vice President

ABSENT:

Linda Lipscomb, Director

Len Welsh, Director

Chuck Toombs, Director

I 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 _____, the ____ day of _____, 2013.

District General Manager

NEW BUSINESS

Item #4

General Manager/ Chief of Police Greg Harman will present to the Board for a first review the Preliminary Operating Budget for Fiscal Year 2013/14.
Board Action.

NEW BUSINESS

Item # 5

General Manager/ Chief of Police Greg Harman will ask for Board approval to hire HF&H Consultants of Walnut Creek to prepare a 2013 rate review for Bay View Refuse & Recycling Services, which the District is required to do as a result of the arbitration between the parties. Board Action.