



# Agenda

## Kensington Police Protection and Community Services District

### Board of Directors Regular Meeting

Thursday, January 9, 2025

7:00 p.m.

Kensington Community Center  
59 Arlington Avenue, Kensington, CA

(In Person)

(Hybrid Meeting Option)

[www.kppcsd.org/2025-01-09-kppcsd-board-meeting](http://www.kppcsd.org/2025-01-09-kppcsd-board-meeting)

The page at the URL above will have instructions on how to join the online meetings.

#### Virtual Access:

<https://us02web.zoom.us/j/86234953560?pwd=E7AfFwGnxmpuelp45D7O90d9wgVEDB.1>

Webinar ID: 862 3495 3560      Passcode: 952513

*The Board may hold hybrid meetings, where most or all of the Directors attend in person but the District offers the public the option of attending by Zoom or other teleconferencing methods. Please be advised that those participating in such meetings remotely do so at their own risk. The Board meeting will not be cancelled if any technical problems occur during the meeting.*

#### Regular Meeting - 7:00 p.m.

1. **Call to Order**

2. **Roll Call**

3. **Public Comment**

*Individuals wishing to address the Board of Directors concerning any items not on the agenda may make oral comments of up to three minutes. **For Zoom attendees:** Please raise your hand via Zoom. When you are called on by the Board President, you will be unmuted and you can address the Board of Directors. Please state your name clearly for the audio recording. You are requested to address your comments to the President and Board of Directors and not to staff and/or the audience. By state law, the Board is not permitted to undertake any action or discussion on any item not appearing on the posted agenda. If you have any documentation that you would like distributed to the Board, please mail or email it to the Clerk of the Board at 10940 San Pablo Ave., El Cerrito, CA 94530 or [llewis@kppcsd.org](mailto:llewis@kppcsd.org). For other concerns or needs contact David Aranda at (510) 960-0716.*

4. **President's Comments**

### **Discussion and Action**

5. Receive presentation and approve the 2024 Fiscal Year Audit by Nigro and Nigro.

### **Consent Calendar**

6. Approve minutes of the Special Joint Meeting with the Kensington Fire Protection District on November 7, 2024 and the Regular Meeting of November 14, 2024.
7. Ratify the bills for November and December 2024.
8. Receive and file the revenue received for November and December 2024, financial budget to actual reports, and the balance sheet year to date.

### **Comments & Reports**

9. Receive Police Chief's Monthly Report for November and December 2024.
10. Receive General Manager's Report covering November 9, 2024 through December 31, 2024.
  - Monthly Report
  - Parks Report
11. Director Comments.

### **Discussion**

12. Discussion about the pricing options regarding housing the administrative and police departments in Kensington/El Cerrito.

### **Adjournment**

Adjourn the regular meeting to Thursday, February 13, 2025. There will also be a Special Meeting at 7 p.m. on Thursday, January 16, 2025.

### **General Information**

- All proceedings of the Open Session will be audio and video recorded if possible.
- Upon request, the Kensington Police Protection and Community Services District will provide written agenda materials in appropriate alternative formats or disability-related modification of disabilities to participate in public meeting. Please send written request, including your name, mailing address, phone number, and a brief description of the requested materials and preferred alternative format or auxiliary aid or service at least two days before the meeting. Requests should be sent to Kensington Police Protection & Community Service District at *10940 San Pablo Ave., Building B, El Cerrito, CA 94530*.
- To be added to the Board Agenda Mailing List, complete and submit the form at <https://www.kppcsd.org/agenda-mailing-list> or by notifying the Clerk of the Board at [llewis@kppcsd.org](mailto:llewis@kppcsd.org).

**Posted Agenda**

Kensington Police Department – Colusa Food Market – Arlington Kiosk and at [www.kppcsd.org](http://www.kppcsd.org)  
Complete agenda packets are available at the Public Safety Building at *10940 San Pablo Ave., El Cerrito, CA 94530*.

All public records that relate to an open session item of a meeting of the Kensington Police Protection & Community Service District that are distributed to a majority of the Board less than 72 hours before the meeting, excluding records that are exempt from disclosure pursuant to the California Public Records Act, will be available for inspection at the District offices at *10940 San Pablo Ave., El Cerrito, CA 94530* at the same time that those records are distributed or made available to a majority of the Board.



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Date: January 9, 2025  
To: Board of Directors  
From: David Aranda, Interim General Manager  
Presented by: Paul Kaymark of Nigro & Nigro  
Subject: Presentation and Approval of the Fiscal Year 2024 Audit

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**Recommendation**

After the presentation and questions have been answered a motion to “Approve the 2024 audit as presented” is needed.

**Background**

As required by California Government Code, the District is responsible for having a qualified certified public accounting firm perform the audit for each fiscal year. Paul Kaymark with Nigro and Nigro will provide the overview of the audit.

Please ask questions after his presentation to assist each of you to better understand the financial position of the District.

**Exhibit(s)**

- Presentation to Board of Director FY Ended June 30, 2024
- Final Communication with Governance Letter FY Ended June 30, 2024
- Financials Statements and Independent Auditors Report for FY Ended June 30, 2024



**KENSINGTON POLICE PROTECTION  
AND COMMUNITY SERVICES DISTRICT**  
**Presentation to the Board of Directors**  
**For the Fiscal Year Ended**  
**June 30, 2024**

**NIGRO & NIGRO<sup>PC</sup>**



## SCOPE OF WORK

Perform Audit Testwork of the Entity's Annual Financial Statements/Report

Report on the Entity's internal control over financial reporting and on compliance in accordance with Government Auditing Standards

## OUR RESPONSIBILITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

1. Form and express an opinion about whether the Annual Financial Statements results, that have been prepared by management, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
2. Our responsibility is to plan and perform the audit to obtain **reasonable assurance (not absolute assurance)** about whether the Annual Financial Statements are free of material misstatements.
3. We are to consider the Entity's internal controls and segregations of duties over accounting procedures and financial reporting as we perform our audit testwork. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal controls.

## AUDIT RESULTS

An Auditor's **Unmodified Opinion** has been issued on the Annual Financial Statements.

- The Annual Financial Statements are fairly presented in all material respects.
- The adopted significant accounting policies have been consistently applied.
- Estimates are considered reasonable for Depreciation, Pension, and OPEB expenses.
- Required disclosures are properly reflected in the Annual Financial Statements.

## AU-C 265 – Communicating Internal Control Related Matters Identified in an Audit

**No Material Issues Arose to be Reported to the Governing Board/Management**

**Any Minor Issues Were Discussed Orally and Corrected by Management**

## How Do We Make You Better?

**Best Practice Solutions Were Conveyed to Management – That's the Audit ROI**

**Kensington Police Protection Community Services District**

**Dashboard – Audited Financial Statements**

**June 30, 2024 vs 2023**

<b>Revenues &amp; Expenses</b>	<b>2024</b>	<b>2023</b>	<b>Variance</b>
<b>Program Revenues:</b>			
<b>Special Assessment:</b>			
Public Safety	\$ 685,470	\$ 685,470	\$ -
Measure "G" Public Safety	679,346	651,974	27,372
Recreation	46,719	44,359	2,360
Charges for Services	90,743	90,743	-
Operating Grants & Contributions	194,699	217,383	(22,684)
Capital Grants & Contributions	181,055	456	180,599
Other Revenue	173,479	46,028	127,451
			<b>315,098</b>
<b>General Revenues:</b>			
Property Taxes 4.8% increase	2,495,653	2,381,352	114,301
Franchise Fees, net	66,995	83,256	(16,261)
Investment Earnings	100,455	26,095	74,360
<b>Total Revenues</b>	<b>4,714,614</b>	<b>4,227,116</b>	<b>802,596</b>
<b>Expenses:</b>			
Salaries & Wages	1,636,770	1,799,249	(162,479)
Employee Benefits	1,351,456	2,917,240	(1,565,784)
Materials & Services	1,314,754	1,984,189	(669,435)
Depreciation Expense	173,517	161,908	11,609
Interest Expense	166,166	171,263	(5,097)
<b>Total Expenses</b>	<b>4,642,663</b>	<b>7,033,849</b>	<b>(2,391,186)</b>
<b>Change in Revenues &amp; Expenses</b>	<b>\$ 71,951</b>	<b>\$ (2,806,733)</b>	<b>\$ 3,193,782</b>
<b>Capital Outlay:</b>			
Capital Asset Additions	\$ (203,235)	\$ (68,061)	\$ (135,174)
Depreciation Expense	173,517	161,908	11,609
<b>Change in Capital Expense</b>	<b>(29,718)</b>	<b>93,847</b>	<b>(123,565)</b>
<b>Debt Service:</b>			
Principal Payments	\$ (209,320)	\$ (168,169)	\$ (41,151)
<b>Cash &amp; Investments</b>	<b>\$ 2,956,774</b>	<b>\$ 2,521,706</b>	<b>\$ 435,068</b>
<b>Quick Summary:</b>			
Change in Revenues & Expenses	\$ 71,951		
Change in Capital Expense	(29,718)	Use of Cash	
Debt Service - Principal Payments	(209,320)	Use of Cash	
Change in Accounts Receivable	(200,855)	Change to Cash	
Compensated Absences Change	(10,768)	Change to Cash	
OPEB Expense	(135,551)	Change to Cash	
Pension Expense	930,897	Change to Cash	
<b>Change in Cash &amp; Investments</b>	<b>\$ 416,636</b>	<b>Approximately</b>	<b>\$ (18,432)</b>
<b>Investment Earnings to Portfolio</b>	<b>3.67%</b>		

**KENSINGTON POLICE PROTECTION  
AND COMMUNITY SERVICES DISTRICT**

**Report to the Board of Directors**

**For the Fiscal Year Ended  
June 30, 2024**

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

*Table of Contents*

*For the Fiscal Year Ended June 30, 2024*

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	<u>Page</u>
<b>Letter to Board of Directors .....</b>	<b>1</b>
<b>Required Communications .....</b>	<b>2</b>
<b>Summary of Adjusting Journal Entries .....</b>	<b>4</b>



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

We are pleased to present this report related to our audit of the financial statements of the Kensington Police Protection and Community Services District (District) as of and for the year ended June 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

A handwritten signature in blue ink that reads 'Nigro &amp; Nigro, PC'. The signature is written in a cursive, flowing style.

Walnut Creek, California  
January 9, 2025

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***Required Communications***

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

*Required Communications*

*For the Fiscal Year Ended June 30, 2024*

Generally accepted auditing standards (AU-C 260, *The Auditor’s Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
<p><b>Our Responsibilities with Regard to the Financial Statement Audit</b></p>	<p>Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 1, 2024. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.</p>
<p><b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b></p>	<p>An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.</p>
<p><b>Accounting Policies and Practices</b></p>	<p><b>Accounting Policies and Practices</b> Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted.</p> <p><b>Adoption of, or Change in, Significant Accounting Policies or Their Application</b> Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.</p> <p><b>Significant or Unusual Transactions</b> We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p><b>Management’s Judgments and Accounting Estimates</b> Accounting estimates are an integral part of the preparation of financial statements and are based upon management’s current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.</p>
<p><b>Audit Adjustments</b></p>	<p>Audit adjustments are summarized in the attached <b>Summary of Adjusting Journal Entries</b>.</p>
<p><b>Uncorrected Misstatements</b></p>	<p>We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.</p>



**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

*Required Communications*

*For the Fiscal Year Ended June 30, 2024*

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<b>Area</b>	<b>Comments</b>
<b>Discussions With Management</b>	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
<b>Disagreements With Management</b>	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
<b>Consultations With Other Accountants</b>	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
<b>Significant Issues Discussed With Management</b>	No significant issues arising from the audit were discussed or the subject of correspondence with management.
<b>Significant Difficulties Encountered in Performing the Audit</b>	No significant difficulties were encountered in performing our audit.
<b>Required Supplementary Information</b>	We applied certain limited procedures to the: <ol style="list-style-type: none"><li>1. Management's Discussion and Analysis</li><li>2. Budget to Actual Comparison</li><li>3. Required Pension Plan Disclosures</li><li>4. Required OPEB Plan Disclosures</li></ol> Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

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***Summary of Adjusting Journal Entries***

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

*Summary of Adjusting Journal Entries  
For the Fiscal Year Ended June 30, 2024*

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries</b>			
<b>Adjusting Journal Entries JE # 1</b>			
To record LAIF FMV			
999	LAIF FMV Adjustment	280.44	
134f	LAIF FMV		280.44
<b>Total</b>		<b>280.44</b>	<b>280.44</b>
<b>Adjusting Journal Entries JE # 2</b>			
To true up depreciation			
189	Accumulated Depreciation	13,183.00	
898	Other Expenses	3,347.36	
189	Accumulated Depreciation		3,347.36
899	Depreciation Expense		13,183.00
<b>Total</b>		<b>16,530.36</b>	<b>16,530.36</b>
<b>Adjusting Journal Entries JE # 3</b>			
GASB 68			
298	Deferred Inflows - Pension	957,803.00	
546	GASB 68 - Expense	930,897.00	
191	Deferred Outflows - Pension		18,473.00
191	Deferred Outflows - Pension		1,461,454.00
296	Net Pension Liability		408,773.00
<b>Total</b>		<b>1,888,700.00</b>	<b>1,888,700.00</b>
<b>Adjusting Journal Entries JE # 4</b>			
To book GASB 75			
295	Net OPEB Liability	301,596.00	
297	Deferred Inflows - OPEB	107,439.00	
547	GASB 75 - Deferred	14,540.00	
190	Deferred Outflows - OPEB		273,484.00
548	GASB 75 - Expense		150,091.00
<b>Total</b>		<b>423,575.00</b>	<b>423,575.00</b>
	<b>Total Adjusting Journal Entries</b>	<b>2,329,085.80</b>	<b>2,329,085.80</b>

**KENSINGTON POLICE PROTECTION  
AND COMMUNITY SERVICES DISTRICT  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT  
For the Fiscal Year Ended  
June 30, 2024  
(With Comparative Information as of June 30, 2023)**

**NIGRO & NIGRO<sup>PC</sup>**

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*For the Fiscal Year Ended June 30, 2024*  
*Table of Contents*

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**FINANCIAL SECTION**

	<u>Page</u>
Independent Auditors' Report .....	1
Management's Discussion and Analysis.....	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position.....	11
Statement of Activities.....	12
Governmental Funds Financial Statements:	
Governmental Funds Balance Sheet.....	13
Reconciliation of the Governmental Funds Balance Sheet to Statement of Net Position .....	14
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund	
Fund Balances .....	15
Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and Changes	
in Fund Balances to the Statement of Activities.....	16
Notes to Financial Statements .....	17

**REQUIRED SUPPLEMENTARY INFORMATION**

Budgetary Comparison Schedule – General Fund .....	44
Schedule of Proportionate Share of the Net Pension Liability.....	45
Schedule of Pension Contributions .....	46
Schedule of Changes in the District's Net OPEB Liability and Related Ratios .....	47
Schedule of Contributions – Other Post-Employment Benefits (OPEB) Plan.....	49
Notes to the Required Supplementary Information .....	51

**OTHER INDEPENDENT AUDITORS' REPORTS**

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	52
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***Financial Section***

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## INDEPENDENT AUDITORS' REPORT

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

### **Opinion**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Kensington Police Protection and Community Services District as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund, of the District as of June 30, 2024, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability, schedule of pension contributions, schedule of changes in the District's total OPEB liability and related ratios, and the notes to the required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



**Prior-Year Comparative Information**

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2023, from which such partial information was derived.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a separate report dated January 9, 2025, on our consideration of the District's internal control over financial reporting and on our 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 our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Walnut Creek, California  
January 9, 2025

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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Management's Discussion and Analysis (MD&A) offers readers of Kensington Police Protection and Community Services District's financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2024. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The District's net position increased \$71,951 or 1.66% as a result of this year's operations.
- Total revenues from all sources increased \$487,498 or 11.53%, from \$4,227,116 to \$4,714,614, from the prior year, primarily due to an increase of \$180,599 in capital grants and contributions, as well as a \$114,301 increase in property tax revenue.
- Total expenses for the District's operations decreased by \$2,390,906 or 34.00%, from \$7,033,849 to \$4,642,663, from the prior year, primarily due to large decreases in non-cash employee benefit expenses as a result of the District's annual revaluation of net pension and OPEB liabilities.
- The District purchased new capital assets during the year in the amount of \$203,235. Depreciation expense was \$173,517.

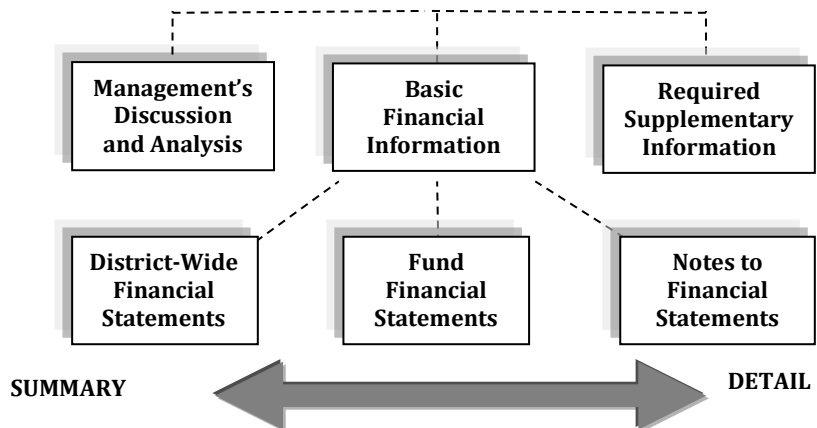
**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
  - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

**Figure A-1. Organization of Kensington Police Protection and Community Services District's Annual Financial Report**

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Management’s Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

Figure A-2 summarizes the major features of the District’s financial statements, including the portion of the District’s activities they cover and the types of information they contain.

**Figure A-2. Major Features of the District-Wide and Fund Financial Statements**

<b>Type of Statements</b>	<b>District-Wide</b>	<b>Governmental Funds</b>	<b>Fiduciary Fund</b>
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary, such as public safety services	Instances in which the District administers resources on behalf of someone else, such as retirement benefits
<i>Required financial statements</i>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures &amp; Changes in Fund Balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position</li> <li>• Statement of Changes in Fiduciary Net Position</li> </ul>
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no long-term items are included, such as capital assets or long-term debt.	All assets and liabilities, both short-term and long-term; The District’s funds do not currently contain nonfinancial assets, though they can
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

The remainder of this overview section of management’s discussion and analysis highlights the structure and contents of each of the statements.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

**District-Wide Statements**

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's demographics and the condition of buildings and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as weed abatement, landscape maintenance, and administration. State and local programs finance most of these activities.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by grantor requirements.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
For the Fiscal Year Ended June 30, 2024

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION**

**Analysis of Net Position**

**Table A-1: Condensed Statement of Net Position**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
<b>Assets:</b>			
Current assets	\$ 3,252,175	\$ 2,686,493	\$ 565,682
Non-current assets	439,781	138,185	301,596
Capital assets, net	<u>5,452,561</u>	<u>5,422,843</u>	<u>29,718</u>
<b>Total assets</b>	<u>9,144,517</u>	<u>8,247,521</u>	<u>896,996</u>
<b>Deferred outflows of resources</b>	<u>2,098,149</u>	<u>3,851,560</u>	<u>(1,753,411)</u>
<b>Liabilities:</b>			
Current liabilities	589,431	630,064	(40,633)
Non-current liabilities	<u>5,106,832</u>	<u>4,929,323</u>	<u>177,509</u>
<b>Total liabilities</b>	<u>5,696,263</u>	<u>5,559,387</u>	<u>136,876</u>
<b>Deferred inflows of resources</b>	<u>1,136,324</u>	<u>2,201,566</u>	<u>(1,065,242)</u>
<b>Net position:</b>			
Net investment in capital assets	5,169,406	5,104,368	65,038
Restricted for net OPEB asset	439,781	138,185	301,596
Unrestricted (Deficit)	<u>(1,199,108)</u>	<u>(904,425)</u>	<u>(294,683)</u>
<b>Total net position</b>	<u>\$ 4,410,079</u>	<u>\$ 4,338,128</u>	<u>\$ 71,951</u>

At the end of fiscal year 2024, the District shows a positive balance overall for its net position of \$4,410,079. The increase of the net investment in capital assets represents the amount of capital asset additions over depreciation expense. The District showed a negative (deficit) balance in its unrestricted net position of (\$1,199,108) which was due to the estimated amounts for the net pension and net OPEB liabilities and the related deferred outflows/inflows.

**Analysis of Revenues and Expenses**

**Table A-2: Condensed Statements of Activities**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
<b>Program revenues</b>	\$ 2,051,511	\$ 1,736,413	\$ 315,098
<b>Expenses</b>	<u>(4,642,663)</u>	<u>(7,033,849)</u>	<u>2,391,186</u>
<b>Net program expense</b>	(2,591,152)	(5,297,436)	2,706,284
<b>General revenues</b>	<u>2,663,103</u>	<u>2,490,703</u>	<u>172,400</u>
<b>Change in net position</b>	71,951	(2,806,733)	2,878,684
<b>Net position:</b>			
<b>Beginning of year</b>	<u>4,338,128</u>	<u>7,144,861</u>	<u>(2,806,733)</u>
<b>End of year</b>	<u>\$ 4,410,079</u>	<u>\$ 4,338,128</u>	<u>\$ 71,951</u>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)**

**Analysis of Revenues and Expenses (continued)**

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the operations of the District increased its net position by \$71,951.

**Table A-3: Total Revenues**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Increase (Decrease)</u>
<b>Program revenues:</b>			
Special assessments:			
Public safety	\$ 685,470	\$ 685,470	\$ -
Measure "G" public safety	679,346	651,974	27,372
Recreation	46,719	44,359	2,360
Charges for services	90,743	90,743	-
Operating grants and contributions	194,699	217,383	(22,684)
Capital grants and contributions	181,055	456	180,599
Other revenue	<u>173,479</u>	<u>46,028</u>	<u>127,451</u>
<b>Total program revenues</b>	<u>2,051,511</u>	<u>1,736,413</u>	<u>315,098</u>
<b>General revenues:</b>			
Property taxes	2,495,653	2,381,352	114,301
Franchise fees, net	66,995	83,256	(16,261)
Investment earnings	<u>100,455</u>	<u>26,095</u>	<u>74,360</u>
<b>Total general revenues</b>	<u>2,663,103</u>	<u>2,490,703</u>	<u>172,400</u>
<b>Total revenues</b>	<u>\$ 4,714,614</u>	<u>\$ 4,227,116</u>	<u>\$ 487,498</u>

Total revenues from all sources increased \$487,498 or 11.53%, from \$4,227,116 to \$4,714,614, from the prior year, primarily due to an increase of \$180,599 in capital grants and contributions, as well as a \$114,301 increase in property tax revenue.

**Table A-4: Total Expenses**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Increase (Decrease)</u>
<b>Expenses:</b>			
Salaries and wages	\$ 1,636,770	\$ 1,799,249	\$ (162,479)
Employee benefits	1,351,456	2,917,240	(1,565,784)
Materials and services	1,314,754	1,984,189	(669,435)
Depreciation expense	173,517	161,908	11,609
Interest expense	<u>166,166</u>	<u>171,263</u>	<u>(5,097)</u>
<b>Total expenses</b>	<u>\$ 4,642,663</u>	<u>\$ 7,033,849</u>	<u>\$ (2,391,186)</u>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)**

**Analysis of Revenues and Expenses (continued)**

Total expenses for the District's operations decreased by \$2,390,906 or 34.00%, from \$7,033,849 to \$4,642,663, from the prior year, primarily due to large decreases in non-cash employee benefit expenses as a result of the District's annual revaluation of net pension and OPEB liabilities.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a fund balance of \$3,044,347, which is an increase from last year's restated ending fund balance of \$2,430,203. The primary cause of the increase in fund balance is due to an increase in total revenues related to Capital grants and contributions as well as property taxes.

**General Fund Budgetary Highlights**

The final budgeted expenditures for the District at year-end were \$485,493 more than actual. The variance is principally due to \$554,590 less in actual employee benefit expenditures. Actual revenues were more than the than budgeted by \$254,814, primarily due to greater than anticipated property tax and investment revenue.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2023-24 the District had invested \$203,235 in new capital assets, related to building improvements and equipment purchases. (More detailed information about capital assets can be found in Note 3 to the financial statements). Total depreciation expense for the year was \$173,517.

**Table A-5: Capital Assets at Year End, Net of Depreciation**

	<b>Balance</b>	<b>Balance</b>
	<b><u>June 30, 2024</u></b>	<b><u>June 30, 2023</u></b>
<b>Capital assets:</b>		
Non-depreciable assets	\$ 2,808,347	\$ 2,808,347
Depreciable assets	4,457,601	4,314,189
Accumulated depreciation	<u>(1,813,387)</u>	<u>(1,699,693)</u>
<b>Total capital assets, net</b>	<b><u>\$ 5,452,561</u></b>	<b><u>\$ 5,422,843</u></b>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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**CAPITAL ASSET AND DEBT ADMINISTRATION (continued)**

**Long-term Debt**

Capital related debt was being repaid in fiscal year 2023-24. (See note 5 for further information)

**Table A-6: Long-term Debt at Year End**

	<b>Balance</b>	<b>Balance</b>
	<b><u>June 30, 2024</u></b>	<b><u>June 30, 2023</u></b>
<b>Long-term debt:</b>		
Loan payable	\$ 136,621	\$ 161,019
Direct finance purchase	<u>146,534</u>	<u>157,456</u>
<b>Total long-term debt</b>	<b><u>\$ 283,155</u></b>	<b><u>\$ 318,475</u></b>

**FACTORS AFFECTING CURRENT FINANCIAL POSITION**

Management is unaware of any item that would affect the current financial position.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District's General Manager at 10940 San Pablo Avenue, El Cerrito, CA 94530 or (510) 526-4141.



**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
**Statement of Net Position**  
**June 30, 2024 (With Comparative Information as of June 30, 2023)**

<u>ASSETS</u>	<u>Governmental Activities</u>	
	<u>2024</u>	<u>Restated 2023</u>
<b>Current assets:</b>		
Cash and cash equivalents (note 2)	\$ 2,956,774	\$ 2,521,706
Accrued interest receivable	856	5,149
Accounts receivable	214,205	13,350
Property taxes receivable	22,474	31,698
Other receivables	10,192	86,159
Prepaid items	47,674	28,431
<b>Total current assets</b>	<b>3,252,175</b>	<b>2,686,493</b>
<b>Non-current assets:</b>		
Net other post-employment benefits asset (note 8)	439,781	138,185
Capital assets – not being depreciated (note 3)	2,808,347	2,808,347
Capital assets, net – being depreciated (note 3)	2,644,214	2,614,496
<b>Total non-current assets</b>	<b>5,892,342</b>	<b>5,561,028</b>
<b>Total assets</b>	<b>9,144,517</b>	<b>8,247,521</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Deferred amounts related to net OPEB asset (note 8)	420,924	694,408
Deferred amounts related to net pension asset/liability (note 9)	1,677,225	3,157,152
<b>Total deferred outflows of resources</b>	<b>2,098,149</b>	<b>3,851,560</b>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	132,828	256,290
Unearned revenue	75,000	-
Accrued interest payable	75,114	78,461
Long-term liabilities – due in one year:		
Compensated absences (note 4)	40,597	45,981
Loan payable (note 5)	25,325	24,398
Direct finance purchase (note 6)	59,567	50,934
Pension obligation bonds payable (note 7)	181,000	174,000
<b>Total current liabilities</b>	<b>589,431</b>	<b>630,064</b>
<b>Noncurrent liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences (note 4)	40,597	45,981
Loan payable (note 5)	111,296	136,621
Direct finance purchase (note 6)	86,967	106,522
Pension obligation bonds payable (note 7)	3,721,000	3,902,000
Net pension liability (note 9)	1,146,972	738,199
<b>Total noncurrent liabilities</b>	<b>5,106,832</b>	<b>4,929,323</b>
<b>Total liabilities</b>	<b>5,696,263</b>	<b>5,559,387</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred amounts related to net OPEB asset (note 8)	232,784	340,223
Deferred amounts related to net pension asset/liability (note 9)	903,540	1,861,343
<b>Total deferred inflows of resources</b>	<b>1,136,324</b>	<b>2,201,566</b>
<b><u>NET POSITION</u></b>		
Net investment in capital assets (note 10)	5,169,406	5,104,368
Restricted for net OPEB asset	439,781	138,185
Unrestricted (Deficit) (note 12)	(1,199,108)	(904,425)
<b>Total net position</b>	<b>\$ 4,410,079</b>	<b>\$ 4,338,128</b>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT***Statement of Activities**For the Fiscal Year Ended June 30, 2024**(With Comparative Information for the Year Ended June 30, 2023)*

	<u>Governmental Activities</u>	
	<u>2024</u>	<u>Restated 2023</u>
<b>Expenses:</b>		
Public safety and recreation:		
Salaries and wages	\$ 1,636,770	\$ 1,799,249
Employee benefits	1,351,456	2,917,240
Materials and services	1,314,754	1,984,189
Depreciation expense	173,517	161,908
Interest expense	166,166	171,263
<b>Total expenses</b>	<u>4,642,663</u>	<u>7,033,849</u>
<b>Program revenues:</b>		
Special assessments:		
Public safety	685,470	685,470
Measure "G" public safety	679,346	651,974
Recreation	46,719	44,359
Charges for services	90,743	90,743
Operating grants and contributions	194,699	217,383
Capital grants and contributions	181,055	456
Other revenue	173,479	46,028
<b>Total program revenues</b>	<u>2,051,511</u>	<u>1,736,413</u>
<b>Net program expense</b>	<u>(2,591,152)</u>	<u>(5,297,436)</u>
<b>General revenues:</b>		
Property taxes	2,495,653	2,381,352
Franchise fees, net	66,995	83,256
Investment earnings	100,455	26,095
<b>Total general revenues</b>	<u>2,663,103</u>	<u>2,490,703</u>
<b>Change in net position</b>	71,951	(2,806,733)
<b>Net position:</b>		
Beginning of year, as restated (Note 13)	<u>4,338,128</u>	<u>7,144,861</u>
End of year	<u>\$ 4,410,079</u>	<u>\$ 4,338,128</u>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Balance Sheet – Governmental Funds*  
*June 30, 2024 (With Comparative Information as of June 30, 2023)*

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	<u>General Fund</u>	
	<u>2024</u>	<u>Restated 2023</u>
<b><u>ASSETS</u></b>		
<b>Assets:</b>		
Cash and cash equivalents	\$ 2,956,774	\$ 2,521,706
Accrued interest receivable	856	5,149
Accounts receivable	214,205	13,350
Property taxes receivable	22,474	31,698
Other receivables	10,192	86,159
Prepaid items	47,674	28,431
<b>Total assets</b>	<b><u>\$ 3,252,175</u></b>	<b><u>\$ 2,686,493</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b>Liabilities:</b>		
Accounts payable and accrued expenses	\$ 207,828	\$ 256,290
<b>Total liabilities</b>	<b><u>207,828</u></b>	<b><u>256,290</u></b>
<b>Fund balance: (note 11)</b>		
Nonspendable	47,674	28,431
Assigned	81,194	91,962
Unassigned	2,915,479	2,309,810
<b>Total fund balance</b>	<b><u>3,044,347</u></b>	<b><u>2,430,203</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 3,252,175</u></b>	<b><u>\$ 2,686,493</u></b>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2024 (With Comparative Information as of June 30, 2023)*

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	<b>2024</b>	<b>2023</b>
<b>Fund Balance of Governmental Funds</b>	<b>\$ 3,044,347</b>	<b>\$ 2,430,203</b>
<p>Amounts reported for governmental activities in the statement of net position are different because:</p> <p>Other long-term assets are not available to pay for current period expenses and accordingly are not reported as fund assets. Other long-term assets are reported in the statement of net position as follows:</p>		
Net other post-employment benefits asset	439,781	138,185
<p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.</p>		
	5,452,561	5,422,843
<p>Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.</p>		
	2,098,149	3,851,560
<p>Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:</p>		
Accrued interest payable	(75,114)	(78,461)
Compensated absences	(81,194)	(91,962)
Loan payable	(136,621)	(161,019)
Direct finance purchase	(146,534)	(157,456)
Pension obligation bonds payable	(3,902,000)	(4,076,000)
Net pension liability	(1,146,972)	(738,199)
<p>Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.</p>		
	(1,136,324)	(2,201,566)
<b>Total adjustments</b>	<b>1,365,732</b>	<b>1,907,925</b>
<b>Net Position of Governmental Activities</b>	<b>\$ 4,410,079</b>	<b>\$ 4,338,128</b>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds*  
*For the Fiscal Year Ended June 30, 2024*  
*(With Comparative Information for the Year Ended June 30, 2023)*

	<b>General Fund</b>	
	<b>2024</b>	<b>Restated 2023</b>
<b>Revenues:</b>		
Property taxes	\$ 2,495,653	\$ 2,381,352
Franchise fees, net	66,995	83,256
Special assessments:		
Public safety	685,470	685,470
Measure "G" public safety	679,346	651,974
Recreation	46,719	44,359
Charges for services	90,743	90,743
Operating grants and contributions	194,699	217,383
Capital grants and contributions	181,055	456
Investment earnings	100,455	26,095
Other revenue	173,479	46,028
<b>Total revenues</b>	<b>4,714,614</b>	<b>4,227,116</b>
<b>Expenditures:</b>		
Current operations:		
Salaries and wages	1,647,538	1,765,489
Employee benefits	556,110	541,946
Materials and services	1,314,754	1,984,189
Capital outlay	203,235	68,061
Debt service:		
Principal payment	209,320	168,169
Interest payment	169,513	92,802
<b>Total expenditures</b>	<b>4,100,470</b>	<b>4,620,656</b>
<b>Excess of revenues over expenditures</b>	<b>614,144</b>	<b>(393,540)</b>
<b>Change in fund balance</b>	<b>614,144</b>	<b>(393,540)</b>
<b>Fund Balance:</b>		
Beginning of year, as restated (note 13)	2,430,203	2,823,743
End of year	<b>\$ 3,044,347</b>	<b>\$ 2,430,203</b>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

*Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities*

*For the Fiscal Year Ended June 30, 2024*

*(With Comparative Information for the Year Ended June 30, 2023)*

	<u>2024</u>	<u>2023</u>
		<u>Restated</u>
<b>Net Change in Fund Balance – Governmental Funds</b>	<u>\$ 614,144</u>	<u>\$ (393,540)</u>
Amount reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:		
Capital outlay	203,235	68,061
Depreciation expense	(173,517)	(161,908)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenses in governmental funds as follows:		
Net change in accrued interest payable	3,347	(78,461)
Net change in compensated absences	10,768	(33,760)
Net change in net OPEB asset and related deferred resources	135,551	707,358
Net change in net pension liability/(asset) and related deferred resources	(930,897)	(3,082,652)
Principal repayment of long-term debt is reported as an expenditure in governmental funds. However, principal repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.		
	<u>209,320</u>	<u>168,169</u>
<b>Total adjustments</b>	<u>(542,193)</u>	<u>(2,413,193)</u>
<b>Change in Net Position of Governmental Activities</b>	<u>\$ 71,951</u>	<u>\$ (2,806,733)</u>

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2024

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

#### A. Description of Organization

The Kensington Police Protection and Community Services District (District) provides police protection services, parks and recreation services as well as waste management services to the unincorporated area of Kensington in Contra Costa County, California. The District is governed by five unpaid board members elected into office by the community to serve staggered four-year terms. Board meetings are held once a month on the second Thursday of the month.

#### B. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

#### C. Basis of Presentation, Basis of Accounting

##### 1. Basis of Presentation

##### **Government-Wide Financial Statements**

The statement of net position and the statement of activities display information about the primary government (the District) and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

##### **Governmental Funds**

The District maintains the following governmental funds:

**General Fund:** This fund is used to account for all financial resources of the District except those required to be accounted for in another fund. Included are transactions for charges for services, property taxes, and investment earnings. The general fund balance is available to the District for any purpose provided it is expended.

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

*Notes to Financial Statements*

*June 30, 2024*

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## NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

### C. Basis of Presentation, Basis of Accounting (continued)

#### 2. Measurement Focus, Basis of Accounting

##### **Government-Wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

##### **Governmental Fund Financial Statements**

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

#### 3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.



# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2024

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

#### D. Budgetary Data

The District follows these procedures in establishing budgetary data reflected in the Required Supplementary Information – Budgetary Comparison Schedule:

The District Manager submits to the Board of Directors a proposed operating budget at the May Board meeting for the ensuing year. The annual budget is a complete financial plan for the ensuing budget year and consists of an operating, capital and debt repayment budget. The General Fund is the only fund for which an annual budget is legally adopted on a basis consistent with the modified accrual basis of accounting. The Board then considers the proposed budget at its regular meeting in June, which is open to the public. The budget represented in the required supplementary information was the final budget for the fiscal year.

#### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

##### 1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

##### 2. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2024

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

#### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

##### 3. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District's policy to capitalize assets costing over \$5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets.

Estimated service lives for the District's classes of assets are as follows:

Description	Estimated Lives
Buildings and improvements	10-30 years
Machinery and equipment	5-10 years
Furniture and office equipment	6 years
Vehicles	5 years

##### 4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

##### 5. Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated vacation leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

##### 6. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan and addition to/deductions from the Plans fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

Valuation Date June 30, 2022  
Measurement Date June 30, 2023  
Measurement Period July 1, 2022 to June 30, 2023

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2024

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## NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

#### 6. Pensions (continued)

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retirees) as of the beginning of the measurement period.

#### 7. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Retiree Benefits Plan ("the Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments which are reported at cost.

The following timeframes are used for OPEB reporting:

Valuation Date June 30, 2023

Measurement Date June 30, 2023

Measurement Period July 1, 2022 to June 30, 2023

#### 8. Long – Term Obligations

In the government-wide financial statements, long-term debt and obligations are reported as long-term obligations. In the fund financial statements, government funds recognize the face amount of debt issued as an other financing source. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Payments on debt, including principal and interest are reported as expenditures.

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2024

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## NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

#### 9. Net Position

Net position is classified into two components: investment in capital assets and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted net position** - This component of net position consists of items that do not meet the definition of “net investment in capital assets” that are reserved for a specific purpose by covenants, grants, contracts or regulatory requirements.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of “net investment in capital assets”.

#### 10. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

**Nonspendable:** Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

**Assigned:** Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

**Unassigned:** Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of assigned, and then unassigned, as they are needed.

### F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2024

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

#### G. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1 and are payable in two installments, on December 10 and April 10. The Contra Costa County Assessor's Office assesses all real and personal property within the County each year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations. The Contra Costa County Treasurer-Tax Collector's Office remits an undisclosed portion of the one (1%) current and delinquent property tax collections to the District throughout the year.

### NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2024, were classified on the statement of net position as follows:

Description	Balance
<b>Governmental funds:</b>	
Cash and cash equivalents	\$ 2,956,774
<b>Total cash and cash equivalents</b>	<b>\$ 2,956,774</b>

Cash and investments at June 30, 2024, are reported at fair value and consisted of the following:

Description	Balance
Cash on hand	\$ 100
Demand deposits with financial institutions	551,377
Local Agency Investment Fund (LAIF)	75,845
California Cooperative Liquid Assets Securities System (CLASS)	2,329,452
<b>Total cash and cash equivalents</b>	<b>\$ 2,956,774</b>

#### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2024

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### NOTE 2 – CASH AND INVESTMENTS (continued)

#### Local Agency Investment Fund (LAIF)

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs to taxpayers, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and carries a dollar-in dollar-out amortized cost methodology.

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2024, the District held \$75,845 in LAIF.

#### California Cooperative Liquid Assets Securities System (California CLASS)

The California Cooperative Liquid Assets Securities System (California CLASS) is a joint exercise of power entity authorized under Section 6509.7, California Government Code. California CLASS is a pooled investment option that was created via a joint exercise of powers agreement by and among California public agencies. California CLASS provides California public agencies with a convenient method for investing in high-quality, short- to medium-term securities carefully selected to optimize interest earnings while prioritizing safety and liquidity. The California CLASS Prime and Enhanced Cash funds offer public agencies the opportunity to strengthen and diversify their cash management programs in accordance with the safety, liquidity, and yield hierarchy that governs the investment of public funds.

The management of California CLASS is under the direction of a Board of Trustees comprised of eligible Participants of the program. The Board of Trustees has appointed Public Trust Advisors, LLC to serve as the Investment Advisor and Administrator of the program and has appointed U.S. Bank as the Custodian.

The District is a voluntary participant in California CLASS. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by California CLASS for the entire California CLASS portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by California CLASS. California CLASS is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis. The California Class Prime and Enhanced Cash funds receive a credit rating of AAAM (S&P Global Ratings) and AAAf/S1 (FitchRatings), respectively. For financial reporting purposes, the District considers California CLASS a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2024, the District held \$2,329,452 in California CLASS.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Notes to Financial Statements*  
 June 30, 2024

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**NOTE 3 – CAPITAL ASSETS**

Changes in capital assets for the year ended June 30, 2024, were as follows:

	<b>Balance July 1, 2023</b>	<b>Additions/ Transfers</b>	<b>Deletions/ Transfers</b>	<b>Balance June 30, 2024</b>
Non-depreciable capital assets:				
Land	\$ 2,808,347	\$ -	\$ -	\$ 2,808,347
Total non-depreciable capital assets	2,808,347	-	-	2,808,347
Depreciable capital assets:				
Buildings and improvements	3,622,435	16,700	-	3,639,135
Machinery and equipment	130,226	27,063	-	157,289
Furniture and office equipment	108,965	13,625	-	122,590
Vehicles	452,563	145,847	(59,823)	538,587
Total depreciable capital assets	4,314,189	203,235	(59,823)	4,457,601
Accumulated depreciation:				
Buildings and improvements	(1,207,280)	(86,283)	-	(1,293,563)
Machinery and equipment	(118,530)	(6,869)	-	(125,399)
Furniture and office equipment	(73,274)	(12,758)	-	(86,032)
Vehicles	(300,609)	(67,607)	59,823	(308,393)
Total accumulated depreciation	(1,699,693)	(173,517)	59,823	(1,813,387)
Total depreciable capital assets, net	2,614,496	29,718	-	2,644,214
<b>Total capital assets, net</b>	<b>\$ 5,422,843</b>	<b>\$ 29,718</b>	<b>\$ -</b>	<b>\$ 5,452,561</b>

**NOTE 4 – COMPENSATED ABSENCES**

Changes to compensated absences balances for the year ended June 30, 2024, were as follows:

<b>Balance July 1, 2023</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2024</b>	<b>Current Portion</b>	<b>Long-term Portion</b>
\$ 91,962	\$ 117,330	\$ (128,098)	\$ 81,194	\$ 40,597	\$ 40,597

**NOTE 5 – LOAN PAYABLE**

Changes to the loan payable balance for the year ended June 30, 2024, was as follows:

<b>Balance July 1, 2023</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2024</b>	<b>Current Portion</b>	<b>Long-term Portion</b>
\$ 161,019	\$ -	\$ (24,398)	\$ 136,621	\$ 25,325	\$ 111,296

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

June 30, 2024

**NOTE 5 – LOAN PAYABLE (continued)**

**Community Center Loan**

In 2019, the District secured a \$250,000 10-year at 3.80% construction loan to complete the improvements to the District’s Community Center. Principal and interest payments are due in June of each year. The loan is payable until June 2029. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 25,325	\$ 5,192	\$ 30,517
2026	26,287	4,230	30,517
2027	27,286	3,231	30,517
2028	28,323	2,194	30,517
2029	29,400	1,117	30,517
<b>Total</b>	136,621	\$ 15,964	\$ 152,585
<b>Current</b>	(25,325)		
<b>Long-term</b>	\$ 111,296		

**NOTE 6 – DIRECT PURCHASE FINANCING**

Changes in direct purchase financing amounts for the year ended June 30, 2024, were as follows:

<u>Direct Purchase Financing</u>	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
Vehicle financing agreement I	\$ 96,407	\$ -	\$ (38,378)	\$ 58,029	\$ 39,055	\$ 18,974
Vehicle financing agreement II	61,049	-	(11,483)	49,566	13,204	36,362
Vehicle financing agreement III	-	44,830	(5,891)	38,939	7,308	31,631
	\$ 157,456	\$ 44,830	\$ (55,752)	\$ 146,534	\$ 59,567	\$ 86,967

**Vehicle financing agreement I**

On November 24, 2021, the District entered into a tax-exempt purchase agreement with U.S. Bancorp Government Leasing and Finance, Inc. for three Police Vehicles and related equipment in the amount of \$190,000. The term is five years with an interest rate of 1.75%. Principal and interest payments are due monthly in the amount of \$3,309.54, with the final payment due in December 2025.

Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 39,055	\$ 660	\$ 39,715
2026	18,974	72	19,046
<b>Total</b>	58,029	\$ 732	\$ 58,761
<b>Current</b>	(39,055)		
<b>Long-term</b>	\$ 18,974		



# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2024

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### NOTE 6 – DIRECT PURCHASE FINANCING (continued)

#### Vehicle financing agreement II

On December 19, 2022, the District entered into a tax-exempt purchase agreement with U.S. Bancorp Government Leasing and Finance, Inc. for one Police Vehicle and related equipment in the amount of \$68,061. The term is five years with an interest rate of 5.50%. Principal and interest payments are due monthly in the amount of \$1,300.05, with the final payment due in November 2027.

Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 13,204	\$ 2,397	\$ 15,601
2026	13,949	1,652	15,601
2027	14,736	865	15,601
2028	<u>7,677</u>	<u>124</u>	<u>7,801</u>
<b>Total</b>	49,566	<u>\$ 5,038</u>	<u>\$ 54,604</u>
<b>Current</b>	<u>(13,204)</u>		
<b>Long-term</b>	<u>\$ 36,362</u>		

#### Vehicle financing agreement III

On November 7, 2023, the District entered into a tax-exempt purchase agreement with U.S. Bancorp Government Leasing and Finance, Inc. for one Police Vehicle and related equipment in the amount of \$44,830. The term is five years with an interest rate of 8.09%. Principal and interest payments are due monthly in the amount of \$904.82, with the final payment due in October 2028.

Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 7,308	\$ 2,645	\$ 9,953
2026	8,614	2,244	10,858
2027	9,337	1,521	10,858
2028	10,121	737	10,858
2029	<u>3,559</u>	<u>60</u>	<u>3,619</u>
<b>Total</b>	38,939	<u>\$ 7,207</u>	<u>\$ 46,146</u>
<b>Current</b>	<u>(7,308)</u>		
<b>Long-term</b>	<u>\$ 31,631</u>		

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Notes to Financial Statements*  
 June 30, 2024

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**NOTE 7 – PENSION OBLIGATION BONDS**

Changes in pension obligation bonds amounts for the year ended June 30, 2024, were as follows:

Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Current Portion	Long-term Portion
\$ 4,076,000	\$ -	\$ (174,000)	\$ 3,902,000	\$ 181,000	\$ 3,721,000

On June 18, 2020, the District issued 2020 Taxable Pension Obligation Bonds in the amount of \$4,544,000. The 2021 bonds were placed with Capital One Public Funding, LLC. The bonds were issued to (a) finance \$4,424,408 of the District’s unfunded accrued liability to the California Public Employees’ Retirement System (CalPERS) for the benefit of the District’s employees and to pay a portion of current normal costs, and (b) pay \$119,592 of the costs incurred in connection with the issuance of the bonds. The bonds bear interest at 3.850% and are payable semiannually on January 1 and July 1 of each year, commencing January 1, 2021 until maturity or earlier redemption. The bonds mature in fiscal year 2040. Total principal and interest remaining on the bonds as of June 30, 2024 is \$5,298,937.

Future remaining payments are as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 181,000	\$ 150,227	\$ 331,227
2026	188,000	143,259	331,259
2027	195,000	136,021	331,021
2028	203,000	128,513	331,513
2029	210,000	120,698	330,698
2030-2034	1,180,000	475,668	1,655,668
2035-2039	1,426,000	230,269	1,656,269
2040	319,000	12,282	331,282
<b>Total</b>	3,902,000	<u>\$ 1,396,937</u>	<u>\$ 5,298,937</u>
<b>Current</b>	<u>(181,000)</u>		
<b>Long-term</b>	<u>\$ 3,721,000</u>		

**Bond Provisions**

The obligations of the District under the bonds, including the obligation to make all payments of interest and principal when due, are obligations of the District imposed by law and are absolute and unconditional, without any right of set-off or counterclaim. The bonds do not constitute an obligation of the District for which the District is obligated to levy or pledge any form of taxation. Neither the bonds nor the obligations of the District to make payments on the bonds constitute an indebtedness of the District, the State of California, or any of its political subdivisions in contravention of any constitutional or statutory debt limitation or restriction. For the purpose of paying the principal of and interest on the bonds, the District’s council has covenanted under the trust agreement, to take such actions annually as are necessary or appropriate to cause the debt service on the bonds due in any fiscal year to be included in the budget for such fiscal year and to make the necessary appropriations therefor from any legally available funds to ensure that sufficient sums are available to pay the annual principal of and interest on the bonds as the same become due.

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2024

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### NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

#### Summary

The following balances on the balance sheet will be addressed in this footnote as follows:

<u>Description</u>	<u>2024</u>
OPEB related deferred outflows	\$ 420,924
Net other post-employment benefits (OPEB) asset	439,781
OPEB related deferred inflows	232,784

#### A. General Information about the OPEB Plan

##### Plan description

The District provides lifetime retiree medical coverage to eligible police (safety) employees who retire at age 50, along with their dependents. The medical plan benefits are contracted with the California Public Employees' Retirement System under the Public Employees' Medical and Hospital Care Act (PEMHCA).

Eligible retirees may enroll in any of the plans available through the CalPERS Program. The District contributes 90% of the cost of post-employment medical coverage up to a cap of the 2020 Kaiser Bay Area rates for the coverage selected. The District does not provide post-employment dental and vision benefits for retirees.

##### Plan Members

	<u>2024</u>
Inactive plan members or beneficiaries currently receiving benefit payments	15
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	<u>6</u>
Total	<u><u>21</u></u>

##### Funding Policy

The contribution requirements of plan members and the District are established and may be amended by the District and/or the District's Board of Directors. Currently, contributions are not required from plan members. The District has been typically funding this OPEB plan on a pay-as-you-go basis; however, recently contributions have been made to an OPEB Trust.

##### Contributions

Benefit provisions and contribution requirements are established and may be amended through agreements and memorandums of understanding between the District and its employees. The plan does not require employee contributions. Administrative costs of this plan are financed by the District. For fiscal year ended June 30, 2023, the measurement period, the District's contributions totaling \$183,513 included \$135,780 in current year premium payments, and an implied subsidy of \$47,733.

##### Accounting for the Plan

The other post-employment benefit trust is prepared using the accrual basis of accounting. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide contributions. Benefits are recognized when due and payable in accordance with the terms of each plan.

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2024

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### NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

#### A. General Information about the OPEB Plan (continued)

##### Method Used to Value Investments

Investments are reported in the accompanying financial statements at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measure date. Securities for which market quotations are not readily available are valued at their fair value as determined by the custodian with the assistance of a valuation service.

#### B. Net OPEB Liability/(Asset)

The District's total OPEB liability was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2023. A summary of the principal assumptions and methods used to determine the total OPEB liability is shown below.

##### Actuarial Assumptions

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry age normal, level percentage of payroll
Asset Valuation Method	Market value of assets as of the measurement date
Actuarial Assumptions:	
Discount Rate	
Long-Term Expected	
Rate of Return on Investments	6.00%
Inflation	2.50%
Payroll increases	3.25%
Healthcare Trend Rates	Pre-65 - 7.64% trending down to 4.50% by 2052 Post-65 - 5.0% trending down to 4.50% by 2052
Morbidity	CalPERS 2017 Study
Mortality	CalPERS 2017 Study
Disability	Valued
Retirement	2017 CalPERS Police 3%@50 for actives hired before 1/1/13 and 2.7%@57 for actives hired after 1/1/13.
Percent Married	100% of future retirees would enroll a spouse

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2024

### NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

#### B. Net OPEB Liability/(Asset) (continued)

##### Actuarial Assumptions (continued)

The target allocation and best estimates of the arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
CERBT Strategy 1 investment policy:		
Equity	60.00%	5.07%
Fixed income	32.00%	1.56%
REITs	8.00%	4.53%
<b>Total</b>	<b>100.00%</b>	

##### Discount Rate

The discount rate used to measure the total OPEB liability was 6.00%. The projection of cash flows used to determine the discount rate assumed that the District's contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

#### C. Changes in the Net OPEB Liability/(Asset)

The changes in the net OPEB liability/(Asset) are as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
<b>Balance at July 1, 2023 (Measurement date July 1, 2022)</b>	\$ 1,876,748	\$ 2,014,933	\$ (138,185)
<b>Changes for the year:</b>			
Service cost	85,414	-	85,414
Interest	112,124	-	112,124
Differences in experience	(240,803)	-	(240,803)
Changes in assumption	57,299	-	57,299
Changes in benefit terms	-	-	-
Employer contributions	-	186,846	(186,846)
Net investment income	-	129,369	(129,369)
Benefit payments	(186,846)	(186,846)	-
Administrative expenses	-	(585)	585
Net changes	(172,812)	128,784	(301,596)
<b>Balance at June 30, 2024 (Measurement date June 30, 2023)</b>	<b>\$ 1,703,936</b>	<b>\$ 2,143,717</b>	<b>\$ (439,781)</b>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

June 30, 2024

**NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)**

**C. Changes in the Net OPEB Liability/(Asset) (continued)**

**Subsequent Events**

There were no subsequent events that would materially affect the results presented in this disclosure.

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability/(Asset) of the District, as well as what the District’s net OPEB liability/(Asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.00%) or 1 percentage point higher (7.00%) than the current discount rate:

	<b>1% Decrease</b>	<b>Discount Rate</b>	<b>1% Increase</b>
	<b>5.00%</b>	<b>6.00%</b>	<b>7.00%</b>
<b>Net OPEB Liability</b>	<u>\$ (262,862)</u>	<u>\$ (439,781)</u>	<u>\$ (587,938)</u>

**Sensitivity of the Net OPEB Liability to Changes in Medical Trend Rates**

The following presents the total OPEB liability/(Asset) of the District, as well as what the District’s net OPEB liability/(Asset) would be if it were calculated using medical trend rates that are 1-percentage point lower:

	<b>Healthcare Cost</b>		
	<b>6.64%</b>	<b>7.64%</b>	<b>8.64%</b>
<b>Net OPEB Liability</b>	<u>\$ (514,822)</u>	<u>\$ (439,781)</u>	<u>\$ (337,960)</u>

**D. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB**

For the year ended June 30, 2024, the District recognized OPEB income of \$36,755. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions made after the measurement date	\$ 177,368	\$ -
Changes in assumptions	89,856	-
Differences between expected and actual experience	-	(232,784)
Differences between projected and actual earnings on OPEB plan investments	153,700	-
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<u>\$ 420,924</u>	<u>\$ (232,784)</u>

The differences between projected and actual earnings on plan investments is amortized over five years. The District reported \$177,368 as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2025.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Notes to Financial Statements*  
 June 30, 2024

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**NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)**

**D. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

<u>Amortization Period</u> <u>Fiscal Year Ended June 30</u>	<u>Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
2025	\$ (26,950)
2026	(30,764)
2027	70,187
2028	<u>(1,701)</u>
<b>Total</b>	<u>\$ 10,772</u>

**OPEB Plan Fiduciary Net Position**

Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS’ website under Forms and Publications.

**NOTE 9 – NET PENSION LIABILITY AND PENSION PLAN**

**Summary**

The following balances on the balance sheet will be addressed in this footnote as follows:

<u>Description</u>	<u>2024</u>
Net pension liability	\$ 1,146,972
Pension related deferred outflows	1,677,225
Pension related deferred inflows	903,540

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by agencies of the State of California known as the California Public Employees’ Retirement System (CalPERS), or "The Plan".

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2024

### NOTE 9 – NET PENSION LIABILITY AND PENSION PLAN (continued)

#### A. General Information about the Pension Plan

##### The Plan

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	Safety Plans	
	Classic Tier 1	PEPRA Tier 2
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	3.0% @ 50	2.7% @ 57
Benefit vesting schedule	5-years of service	5-years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50 - 55 & Up	50 - 57 & Up
Monthly benefits, as a % of eligible compensation	3.00%	2.0% to 2.7%
Required member contribution rates	9.000%	13.750%
Required employer contribution rates – FY 2023	23.750%	12.780%

##### Plan Description

The District contributes to the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A full description of the pension plan, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2023 Annual Actuarial Valuation Report. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

At June 30, 2023, the following members were covered by the benefit terms:

Plan Members	Safety Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Active members	3	4	7
Transferred and terminated members	10	3	13
Retired members and beneficiaries	31	-	31
<b>Total plan members</b>	<b>44</b>	<b>7</b>	<b>51</b>

All qualified permanent and probationary employees are eligible to participate in the District's cost-sharing multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by state statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.



# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2024

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### NOTE 9 – NET PENSION LIABILITY AND PENSION PLAN (continued)

#### A. General Information about the Pension Plan (continued)

##### Plan Description (continued)

##### Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonindustrial disability benefits after five years of service. The death benefit is one of the following the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each Plan are applied as specified by the Public Employees' Retirement Law.

##### Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Contributions for the year ended June 30, 2024, (Measurement Date June 30, 2023) were as follows:

Contribution Type	Safety Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 119,917	\$ 75,975	\$ 195,892
Contributions – members	39,814	77,153	116,967
<b>Total contributions</b>	<b>\$ 159,731</b>	<b>\$ 153,128</b>	<b>\$ 312,859</b>

##### Proportionate Share of Net Pension Liability and Pension Expense

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, using standard update procedures. The District's proportionate share of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Notes to Financial Statements*  
 June 30, 2024

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**NOTE 9 – NET PENSION LIABILITY AND PENSION PLAN (continued)**

**A. General Information about the Pension Plan (continued)**

**Proportionate Share of Net Pension Liability and Pension Expense (continued)**

The following table shows the District’s proportionate share of the risk pool collective net pension liability over the measurement period for the Plan for the fiscal year ended June 30, 2023 (Measurement Date):

<u>Plan Type and Balance Descriptions</u>	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability</u>
<b>CalPERS – Safety Plan:</b>			
Balance as of June 30, 2021 (Measurement Date)	\$ 16,817,570	\$ 16,079,371	\$ 738,199
Balance as of June 30, 2022 (Measurement Date)	\$ 17,471,395	\$ 16,324,423	\$ 1,146,972
<b>Change in Plan Net Pension Liability</b>	<u>\$ 653,825</u>	<u>\$ 245,052</u>	<u>\$ 408,773</u>

The District’s proportionate share percentage of the net pension liability for the June 30, 2023, measurement date was as follows:

	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2024</u>	<u>Fiscal Year Ending June 30, 2023</u>	
Measurement Date	<u>June 30, 2023</u>	<u>June 30, 2022</u>	
Percentage of Risk Pool Net Pension Liability	0.015340%	0.010743%	0.004597%
Percentage of Plan (PERF C) Net Pension Liability	0.009190%	0.006390%	0.002800%

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended June 30, 2024, the District recognized pension credit of \$1,126,789. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 195,892	\$ -
Difference between actual and proportionate share of employer contributions	-	(896,330)
Adjustment due to differences in proportions	1,173,222	-
Differences between expected and actual experience	84,208	(7,210)
Differences between projected and actual earnings on pension plan investments	156,963	-
Changes in assumptions	66,939	-
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<u>\$ 1,677,224</u>	<u>\$ (903,540)</u>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

June 30, 2024

**NOTE 9 – NET PENSION LIABILITY AND PENSION PLAN (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

An amount of \$195,892 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction to pension expense as follows:

<u>Amortization Period</u> <u>Fiscal Year Ended June 30</u>	<u>Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
2025	\$ 331,991
2026	181,963
2027	59,458
2028	4,380
<b>Total</b>	<u>\$ 577,792</u>

**Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

For the measurement period ending June 30, 2023 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2023, total pension liability. The June 30, 2023, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.30% thereafter

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## Notes to Financial Statements

June 30, 2024

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### NOTE 9 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

#### B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

##### Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The table below reflects long-term expected real rate of return by asset class.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return <sup>1,2</sup></u>
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Estate	15.0%	3.21%
Leverage	-5.0%	-0.59%
	<u>100.0%</u>	

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2021 Asset Liability Management study.

##### Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

##### Subsequent Events

There were no subsequent events that would materially affect the results in this disclosure.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Notes to Financial Statements*  
 June 30, 2024

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**NOTE 9 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)**

**Sensitivity of the Net Pension Liability/(Asset) to Changes in the Discount Rate**

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 6.90%, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

<b>Plan's Net Pension Liability/(Asset)</b>		
<b>Discount Rate - 1%</b>	<b>Current Discount</b>	<b>Discount Rate + 1%</b>
<b>5.90%</b>	<b>Rate 6.90%</b>	<b>7.90%</b>
\$ 3,543,737	\$ 1,146,972	\$ (812,553)

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

**NOTE 10 – NET INVESTMENT IN CAPITAL ASSETS**

At June 30, 2024, the net investment in capital assets was calculated as follows:

<b>Description</b>	<b>Balance</b>
<b>Net investment in capital assets:</b>	
Capital assets – not being depreciated	\$ 2,808,347
Capital assets, net – being depreciated	2,644,214
Loan payable – current portion	(25,325)
Loan payable – non-current portion	(111,296)
Direct finance purchase – current portion	(59,567)
Direct finance purchase – non-current	(86,967)
<b>Total</b>	<b>\$ 5,169,406</b>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2024*

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**NOTE 11 – FUND BALANCES**

At June 30, 2024, fund balances of the District’s governmental funds were classified as follows:

<u>Description</u>	<u>General Fund</u>
<b>Nonspendable:</b>	
Prepaid items	\$ 47,674
<b>Assigned:</b>	
Compensated absences	<u>81,194</u>
<b>Unassigned</b>	<u>2,915,479</u>
<b>Total fund balances</b>	<u>\$ 3,044,347</u>

**NOTE 12 – NET POSITION – UNRESTRICTED (DEFICIT)**

As of June 30, 2024, the District had an unrestricted net position deficit of (\$1,199,108). Due to the nature of the deficit from the implementation of GASB Statements No. 68 (net pension liability) and No. 75 (net OPEB obligation) in the prior fiscal years, the District will continue to make its actuarial determined contributions to CalPERS and annually review its outstanding net pension and net OPEB obligations funding requirements for future periods to reduce its deficit position.

**NOTE 13 – PRIOR PERIOD ADJUSTMENT**

Beginning net position as of July 1, 2023, was restated in the amount of \$162,589, to correct the County’s overstatement of the District’s cash holdings as of June 30, 2023, as well as to include accrued interest payable on the District’s debt.

<u>Description</u>	<u>Balance</u>
<b>Net position:</b>	
Beginning of year, as previously stated	\$ 4,500,717
Cash in county	(84,128)
Accrued interest payable	<u>(78,461)</u>
Net adjustment	<u>(162,589)</u>
Beginning of year, as restated	<u>\$ 4,338,128</u>

Beginning fund balance as of July 1, 2023, was restated in the amount of \$84,128, to correct the County’s overstatement of the District’s cash holdings as of June 30, 2023.

Description	Balance
<b>Fund balance:</b>	
Beginning of year, as previously stated	\$ 2,514,331
Cash in county	<u>(84,128)</u>
Beginning of year, as restated	<u>\$ 2,430,203</u>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

*Notes to Financial Statements*

*June 30, 2024*

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**NOTE 14 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Special District Risk Management Authority (SDRMA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California special districts. The purpose of the SDRMA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage.

<b>A. Entity</b>	SDRMA	
<b>B. Purpose</b>	To pool member contributions and realize the advantages of self-insurance	
<b>C. Participants</b>	As of June 30, 2024 – 503 member agencies	
<b>D. Governing board</b>	Seven representatives employed by members	
<b>E. District payments for FY 2024:</b>		
Property/Liability policy	\$100,288	
Workers' compensation policy	\$51,569	
<b>F. Condensed financial information</b>	June 30, 2024	
<b>Statement of net position:</b>		<b><u>June 30, 2024</u></b>
Total assets		<u>\$ 162,354,367</u>
Deferred outflows		<u>1,620,957</u>
Total liabilities		<u>78,404,034</u>
Deferred inflows		<u>384,924</u>
Net position		<u><u>\$ 85,186,366</u></u>
<b>Statement of revenues, expenses and changes in net position:</b>		
Total revenues	\$ 117,816,189	
Total expenses	<u>(104,151,026)</u>	
Change in net position		13,665,163
Beginning – net position		<u>71,521,203</u>
Ending – net position		<u><u>\$ 85,186,366</u></u>
<b>G. Member agencies share of year-end financial position</b>	Not Calculated	

At June 30, 2024, the District participated in the liability and property programs of the SDRMA as follows:

- General and auto liability, public officials and employees' errors and omissions: Total risk financing self-insurance limits of \$2,500,000, combined single limit at \$2,500,000 per occurrence. The District purchased additional excess coverage layers: \$10,000,000 for general, auto and public official's liability, which increases the limits on the insurance coverage noted above.



## KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

### Notes to Financial Statements

June 30, 2024

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#### NOTE 14 – RISK MANAGEMENT (Continued)

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$400,000 per loss includes public employee dishonesty, forgery or alteration and theft, disappearance and destruction coverage.
- Property loss is paid at the replacement cost for property on file, if replaced within three years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$1.0 billion per occurrence, subject to a \$2,000 deductible per occurrence.
- Boiler and machinery coverage for the replacement cost up to \$100 million per occurrence, subject to a \$1,000 deductible per occurrence.
- Public official's personal liability up to \$500,000 each occurrence, with an annual aggregate of \$500,000 per each elected/appointed official to which this coverage applies, subject to the terms, with a deductible of \$500 per claim.

The District maintains workers' compensation coverage and employer's liability coverage in accordance with the statutory requirements of the State of California.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years. There were no reductions in insurance coverage in fiscal year 2024, 2023, and 2022. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2024, 2023, and 2022.

#### NOTE 15 – COMMITMENTS AND CONTINGENCIES

##### Excluded Leases – Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12 – months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

##### Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

##### Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2024*

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**NOTE 16 - CURRENT AND SUBSEQUENT EVENTS**

The District has evaluated subsequent events through January 9, 2025, the date which the financial statements were available to be issued.

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***Required Supplementary Information***

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**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Budgetary Comparison Schedule – General Fund*  
*For the Fiscal Year Ended June 30, 2024*

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>			
Property taxes	\$ 2,400,000	\$ 2,495,653	\$ 95,653
Franchise fees, net	120,000	66,995	(53,005)
Special assessments:			
Public safety	685,000	685,470	470
Measure "G" public safety	660,000	679,346	19,346
Recreation	46,000	46,719	719
Charges for services	45,300	90,743	45,443
Operating grants and contributions	195,000	194,699	(301)
Capital grants and contributions	180,000	181,055	1,055
Investment earnings	10,000	100,455	90,455
Other revenue	118,500	173,479	54,979
<b>Total revenues</b>	<u>4,459,800</u>	<u>4,714,614</u>	<u>254,814</u>
<b>Expenditures:</b>			
Current:			
Salaries and wages	1,735,400	1,647,538	87,862
Employee benefits	1,110,700	556,110	554,590
Materials and services	1,281,030	1,314,754	(33,724)
Capital outlay	80,000	203,235	(123,235)
Debt service:			
Principal payment	209,320	209,320	-
Interest payment	169,513	169,513	-
<b>Total expenditures</b>	<u>4,585,963</u>	<u>4,100,470</u>	<u>485,493</u>
<b>Change in fund balance</b>	<u>\$ (126,163)</u>	614,144	<u>\$ 740,307</u>
<b>Fund balance:</b>			
Beginning of year, as restated (note 13)		<u>2,430,203</u>	
End of year		<u>\$ 3,044,347</u>	

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Schedule of Proportionate Share of the Net Pension Liability*  
*For the Fiscal Year Ended June 30, 2024*

**Last Ten Fiscal Years\***

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

<b>Measurement Date</b>	<b>District's Proportion of the Miscellaneous Plan's Net Pension Liability</b>	<b>District's Proportionate Share of the Net Pension Liability</b>	<b>District's Covered Payroll</b>	<b>District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</b>	<b>Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability</b>
June 30, 2014	0.04113%	\$ 2,559,571	\$ 963,888	265.55%	79.75%
June 30, 2015	0.04025%	3,059,855	945,713	323.55%	87.25%
June 30, 2016	0.03796%	3,821,324	974,432	392.16%	84.00%
June 30, 2017	0.03893%	3,860,944	879,501	438.99%	78.83%
June 30, 2018	0.03955%	3,811,481	686,340	555.33%	79.56%
June 30, 2019	0.04036%	4,135,341	701,270	589.69%	72.93%
June 30, 2020	-0.00016%	(16,983)	780,224	-2.18%	100.11%
June 30, 2021	-0.04304%	(2,327,970)	1,140,973	-204.03%	114.33%
June 30, 2022	0.00639%	738,199	1,022,338	72.21%	95.61%
June 30, 2023	0.00919%	1,146,972	1,123,532	102.09%	93.44%

**Notes to Schedule:**

**Benefit Changes:**

There were no changes in benefits.

**Changes in Assumptions:**

**From fiscal year June 30, 2015 and June 30, 2016:**

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

**From fiscal year June 30, 2016 to June 30, 2017:**

There were no changes in assumptions.

**From fiscal year June 30, 2017 to June 30, 2018:**

The discount rate was reduced from 7.65% to 7.15%.

**From fiscal year June 30, 2018 to June 30, 2022:**

There were no significant changes in assumptions.

**From fiscal year June 30, 2022 to June 30, 2023:**

The discount rate was reduced from 7.15% to 6.90%.

**From fiscal year June 30, 2023 to June 30, 2024:**

There were no significant changes in assumptions.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Schedule of Pension Contributions*  
*For the Fiscal Year Ended June 30, 2024*

**Last Ten Fiscal Years\***

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

<b>Fiscal Year</b>	<b>Actuarially Determined Contribution</b>	<b>Contributions in Relation to the Actuarially Determined Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
June 30, 2015	\$ 384,301	\$ (384,301)	\$ -	\$ 945,713	40.64%
June 30, 2016	369,564	(369,564)	-	974,432	37.93%
June 30, 2017	478,607	(478,607)	-	879,501	54.42%
June 30, 2018	293,014	(293,014)	-	686,340	42.69%
June 30, 2019	330,361	(330,361)	-	701,270	47.11%
June 30, 2020	382,475	(4,806,883)	(4,424,408)	780,224	616.09%
June 30, 2021	179,521	(179,521)	-	1,140,973	15.73%
June 30, 2022	156,167	(156,167)	-	1,022,338	15.28%
June 30, 2023	214,365	(214,365)	-	1,123,532	19.08%
June 30, 2024	195,892	(195,892)	-	1,234,742	15.87%

**Notes to Schedule:**

<b>Fiscal Year</b>	<b>Valuation Date</b>	<b>Actuarial Cost Method</b>	<b>Asset Valuation Method</b>	<b>Inflation</b>	<b>Investment Rate of Return</b>
June 30, 2015	June 30, 2013	Entry Age	Fair Value	2.75%	7.65%
June 30, 2016	June 30, 2014	Entry Age	Fair Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Fair Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Fair Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Fair Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Fair Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Fair Value	2.50%	7.15%
June 30, 2022	June 30, 2020	Entry Age	Fair Value	2.50%	7.15%
June 30, 2023	June 30, 2021	Entry Age	Fair Value	2.30%	6.90%
June 30, 2024	June 30, 2022	Entry Age	Fair Value	2.30%	6.90%

**Amortization Method**

Level percentage of payroll, closed

**Salary Increases**

Depending on age, service, and type of employment

**Investment Rate of Return**

Net of pension plan investment expense, including inflation

**Retirement Age**

50 years (3.0%@50), 52 years (2.7%@57)

**Mortality**

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Schedule of Changes in the District's Net OPEB Liability and Related Ratios*  
For the Fiscal Year Ended June 30, 2024

Fiscal Year Ended	Last Ten Fiscal Years*				
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
<b>Total OPEB liability:</b>					
Service cost	\$ 85,414	\$ 45,057	\$ 63,078	\$ 97,806	\$ 93,148
Interest	112,124	163,711	163,469	282,144	270,617
Changes of assumptions	57,299	130,983	-	(293,401)	-
Differences between expected and actual experience	(240,803)	(164,207)	-	(277,547)	(6,903)
Changes of benefit terms	-	(400,013)	-	(1,204,143)	-
Benefit payments	<u>(186,846)</u>	<u>(201,478)</u>	<u>(208,795)</u>	<u>(192,057)</u>	<u>(213,923)</u>
<b>Net change in total OPEB liability</b>	<b>(172,812)</b>	<b>(425,947)</b>	<b>17,752</b>	<b>(1,587,198)</b>	<b>142,939</b>
<b>Total OPEB liability - beginning</b>	<b>1,876,748</b>	<b>2,302,695</b>	<b>2,284,943</b>	<b>3,872,141</b>	<b>3,729,202</b>
<b>Total OPEB liability - ending</b>	<b><u>1,703,936</u></b>	<b><u>1,876,748</u></b>	<b><u>2,302,695</u></b>	<b><u>2,284,943</u></b>	<b><u>3,872,141</u></b>
<b>Plan fiduciary net position:</b>					
Contributions - employer	186,846	201,478	360,099	343,527	460,959
Net investment income	129,369	(311,417)	470,718	54,053	78,934
Administrative expense	(585)	(589)	(649)	(733)	(265)
Benefit payments	<u>(186,846)</u>	<u>(201,478)</u>	<u>(208,795)</u>	<u>(192,057)</u>	<u>(213,923)</u>
<b>Net change in plan fiduciary net position</b>	<b>128,784</b>	<b>(312,006)</b>	<b>621,373</b>	<b>204,790</b>	<b>325,705</b>
<b>Plan fiduciary net position - beginning</b>	<b>2,014,933</b>	<b>2,326,939</b>	<b>1,705,566</b>	<b>1,500,776</b>	<b>1,175,071</b>
<b>Plan fiduciary net position - ending</b>	<b><u>2,143,717</u></b>	<b><u>2,014,933</u></b>	<b><u>2,326,939</u></b>	<b><u>1,705,566</u></b>	<b><u>1,500,776</u></b>
<b>District's net OPEB liability</b>	<b><u>\$ (439,781)</u></b>	<b><u>\$ (138,185)</u></b>	<b><u>\$ (24,244)</u></b>	<b><u>\$ 579,377</u></b>	<b><u>\$ 2,371,365</u></b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b><u>125.81%</u></b>	<b><u>107.36%</u></b>	<b><u>101.05%</u></b>	<b><u>74.64%</u></b>	<b><u>38.76%</u></b>
<b>Covered payroll</b>	<b><u>\$ 987,070</u></b>	<b><u>N/A</u></b>	<b><u>\$ 1,283,193</u></b>	<b><u>\$ 1,026,275</u></b>	<b><u>\$ 730,130</u></b>
<b>District's net OPEB liability as a percentage of covered payroll</b>	<b><u>-44.55%</u></b>	<b><u>0.00%</u></b>	<b><u>-1.89%</u></b>	<b><u>56.45%</u></b>	<b><u>324.79%</u></b>

**Notes to Schedule:**

**Benefit Changes:**

Measurement Date June 30, 2019 – There were no changes in benefits  
Measurement Date June 30, 2020 – There were no changes in benefits  
Measurement Date June 30, 2021 – There were no changes in benefits  
Measurement Date June 30, 2022 – There were no changes in benefits  
Measurement Date June 30, 2023 – There were no changes in benefits

**Changes in Assumptions:**

Measurement Date June 30, 2019 – There were no changes in assumptions  
Measurement Date June 30, 2020– All employees hired prior to December 12, 2019 will have the employer share of costs capped at 90% of the 2020 Kaiser Bay Area rates for every coverage level and Medicare eligibility status. In addition, there is a mandatory \$125 minimum monthly contribution per retiree. Employees hired on or after December 12, 2019 will receive the PEMHCA minimum only.  
Measurement Date June 30, 2021 – There were no changes in assumptions  
Measurement Date June 30, 2022 – There were no changes in assumptions  
Measurement Date June 30, 2023 – There were no changes in assumptions

\* Fiscal year 2018 was the first year of implementation; therefore, only seven years are shown.

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Schedule of Changes in the District's Net OPEB Liability and Related Ratios (continued)*  
*For the Fiscal Year Ended June 30, 2024*

Fiscal Year Ended Measurement Date	Last Ten Fiscal Years*	
	<u>June 30, 2019</u>	<u>June 30, 2018</u>
	<u>June 30, 2018</u>	<u>June 30, 2017</u>
<b>Total OPEB liability:</b>		
Service cost	\$ 171,680	\$ 171,679
Interest	303,635	287,783
Changes of assumptions	(349,558)	-
Differences between expected and actual experience	(291,717)	(68,601)
Changes of benefit terms	-	-
Benefit payments	<u>(204,377)</u>	<u>(142,894)</u>
<b>Net change in total OPEB liability</b>	<b>(370,337)</b>	<b>247,967</b>
<b>Total OPEB liability - beginning</b>	<b><u>4,099,539</u></b>	<b><u>3,851,572</u></b>
<b>Total OPEB liability - ending</b>	<b><u>3,729,202</u></b>	<b><u>4,099,539</u></b>
<b>Plan fiduciary net position:</b>		
Contributions - employer	466,839	238,762
Net investment income	69,586	76,726
Administrative expense	(481)	(383)
Benefit payments	<u>(204,377)</u>	<u>(142,894)</u>
<b>Net change in plan fiduciary net position</b>	<b>331,567</b>	<b>172,211</b>
<b>Plan fiduciary net position - beginning</b>	<b><u>843,504</u></b>	<b><u>671,293</u></b>
<b>Plan fiduciary net position - ending</b>	<b><u>1,175,071</u></b>	<b><u>843,504</u></b>
<b>District's net OPEB liability</b>	<b><u>\$ 2,554,131</u></b>	<b><u>\$ 3,256,035</u></b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b><u>31.51%</u></b>	<b><u>20.58%</u></b>
<b>Covered payroll</b>	<b><u>\$ 686,340</u></b>	<b><u>\$ 879,501</u></b>
<b>District's net OPEB liability as a percentage of covered payroll</b>	<b><u>372.14%</u></b>	<b><u>370.21%</u></b>

**Notes to Schedule:**

**Benefit Changes:**

Measurement Date June 30, 2017 – There were no changes in benefits

Measurement Date June 30, 2018 – There were no changes in benefits

**Changes in Assumptions:**

Measurement Date June 30, 2017 – There were no changes in assumptions

Measurement Date June 30, 2018 – All eligible employees will be required to contribute at least \$125

\* Fiscal year 2018 was the first year of implementation; therefore, only seven years are shown.



**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Schedule of Contributions – Other Post-Employment Benefits (OPEB) Plan*  
*For the Fiscal Year Ended June 30, 2024*

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Fiscal Year Ended	Last Ten Fiscal Years*				
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
Actuarially determined contribution	\$ 177,368	\$ 191,908	\$ 313,446	\$ 303,615	\$ 433,330
Contributions in relation to the actuarially determined contributions	<u>(186,846)</u>	<u>(201,478)</u>	<u>(360,099)</u>	<u>(343,527)</u>	<u>(460,959)</u>
Contribution deficiency (excess)	<u>\$ (9,478)</u>	<u>\$ (9,570)</u>	<u>\$ (46,653)</u>	<u>\$ (39,912)</u>	<u>\$ (27,629)</u>
Covered payroll	\$ 987,070	N/A	\$ 1,283,193	\$ 1,026,275	\$ 730,130
Contributions as a percentage of covered payroll	18.93%	0.00%	28.06%	33.47%	63.13%

**Notes to Schedule:**

Valuation Date	June 30, 2023	June 30, 2022	June 30, 2020	June 30, 2020	June 30, 2019
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**Methods and Assumptions Used to Determine**

**Contribution Rates:**

Actuarial cost method	Entry age normal	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method	Closed period, level percent of pay	(1)	(1)	(1)	(1)	(1)
Amortization period	20-years	20-years	20-years	20-years	20-years	20-years
Asset valuation method	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value
Discount rate	6.00%	6.00%	7.28%	7.28%	7.28%	7.28%
Inflation	2.50%	2.50%	2.01%	2.01%	2.26%	2.26%
Payroll increases	3.00%	3.00%	2.75%	2.75%	3.25%	3.25%
Mortality	(2)	(2)	(2)	(2)	(2)	(2)
Morbidity	(3)	(3)	(3)	(3)	(3)	(3)
Disability	Valued	Valued	Valued	Valued	Valued	Valued
Retirement	(4)	(4)	(4)	(4)	(4)	(4)
Percent Married	100%	100%	100%	100%	100%	100%
Healthcare trend rates	(5)	(5)	(5)	(5)	(5)	(5)

(1) Closed period, level percent of pay

(2) CalPERS 2017 Study

(3) CalPERS 2017 Study

(4) CalPERS Public Agency Safety 3.0%@55 and 2.7%@57

(5) Pre-65 - 6.68% trending down to 5.00% in 2030 and later  
 Post-65 - 5.00% consistent to 2030

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**  
*Schedule of Contributions – Other Post-Employment Benefits (OPEB) Plan*  
*For the Fiscal Year Ended June 30, 2024*

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**Last Ten Fiscal Years\***

<b>Fiscal Year Ended</b>	<b>June 30, 2019</b>	<b>June 30, 2018</b>
Actuarially determined contribution	\$ 418,693	\$ 404,577
Contributions in relation to the actuarially determined contributions	<u>(466,839)</u>	<u>(238,762)</u>
Contribution deficiency (excess)	\$ <u>(48,146)</u>	\$ <u>165,815</u>
Covered payroll	\$ 686,340	\$ 879,501
Contributions as a percentage of covered payroll	68.02%	27.15%

**Notes to Schedule:**

<b>Valuation Date</b>	<b>June 30, 2017</b>	<b>June 30, 2017</b>
<b>Methods and Assumptions Used to Determine Contribution Rates:</b>		
Actuarial cost method	Entry age normal	Entry Age
Amortization method	Closed period, level percent of pay	(1)
Amortization period	20-years	20-years
Asset valuation method	Fair Value	Fair Value
Discount rate	7.28%	7.28%
Inflation	2.26%	2.26%
Payroll increases	3.25%	3.25%
Mortality	(2)	(2)
Morbidity	(3)	(3)
Disability	Valued	Valued
Retirement	(4)	(4)
Percent Married	100%	100%
Healthcare trend rates	(5)	(5)

- (1) Closed period, level percent of pay
- (2) CalPERS 2017 Study
- (3) CalPERS 2017 Study
- (4) CalPERS Public Agency Safety 3.0%@55 and 2.7%@57
- (5) Pre-65 - 6.68% trending down to 5.00% in 2030 and later  
Post-65 - 5.00% consistent to 2030

\* Fiscal year 2018 was the first year of implementation; therefore, only seven years are shown.

# KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

## *Notes to the Required Supplementary Information*

*For the Fiscal Year Ended June 30, 2024*

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### **NOTE 1 – PURPOSE OF SCHEDULES**

#### **Budgetary Comparison Schedules**

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. Each year the District prepares and submits an operating budget to the Board of Directors no later than June of each year. The basis used to prepare the budget does not differ substantially from the modified accrual basis of accounting. The adopted budget becomes operative on July 1. The Board of Directors must approve all supplemental appropriations to the budget and transfers between major accounts.

#### **Schedule of Proportionate Share of the Net Pension Liability**

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- The proportion (percentage) of the collective net pension liability (similar to the note disclosure)
- The proportionate share (amount) of the collective net pension liability
- The employer's covered-employee payroll
- The proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered-employee payroll
- The pension plan's fiduciary net position as a percentage of the total pension liability

#### **Schedule of Pension Contributions**

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.

#### **Schedule of Changes in the District's Net OPEB Liability and Related Ratios**

This schedule is required by GASB Statement No. 75 and is required for all employers in a cost-sharing OPEB plan. The schedule reports the following information:

- The employer's proportion (percentage) of the collective net OPEB liability
- The employer's proportionate share (amount) of the collective net OPEB liability
- The employer's covered-employee payroll
- The employer's proportionate share (amount) of the collective net OPEB liability as a percentage of the employer's covered-employee payroll
- The OPEB plan's fiduciary net position as a percentage of the total OPEB liability.

#### **Schedule of Contributions – Other Post-Employment Benefits (OPEB) Plan**

This schedule is required by GASB Statement No. 75 and is required for all employers in an OPEB plan. The schedule reports the following information:

- If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the OPEB plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.

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***Other Independent Auditors' Report***

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**INDEPENDENT AUDITORS' 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

We have audited, in accordance with the 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, the financial statements of the governmental activities and the general fund of Kensington Police Protection and Community Services District (District) as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 9, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*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 and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Walnut Creek, California  
January 9, 2025

## KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

### BOARD OF DIRECTORS MEETING MINUTES

**Special Joint Meeting with  
Kensington Fire Protection District  
Thursday, November 7, 2024  
6:00 p.m.  
Kensington Community Center  
59 Arlington Avenue, Kensington, CA**

**1. Call to Order/Roll Call [[TS 4:30](#)]**

Kensington Police Protection & Community District (KPPCSD) Board President David Spath called to order the joint meeting at 6:01 p.m.

KPPCSD Board members present included: Vice-President Aquino-Fike, Director Duggan, Director Gough, Director Hacaj, and President Spath.

Kensington Fire Protection District (KFPD) Board members present: Director Artis, Vice-President Madugo, Director Stein, Director Watt, and President Levine.

Staff present: KPPCSD Interim General Manager David Aranda (online), General Manager Mary Morris-Mayorga (online), and KPPCSD Clerk of the Board Lynelle M. Lewis.

**2. Meeting Purpose [[TS 5:15](#)]**

KPPCSD President Spath provided context for the meeting purpose.

**3. Public Comments [[TS 7:32](#)]**

- Addressing the Board were the following persons: 1) Steve Bates commented on the KFPD building; 2) Linda Lipscomb encouraged working together for the betterment of the community; 3) Catherine de Neergaard expressed reservations about consolidation; 4) Pat Gillette asked about the attendance [6 in person, 22 online]; 5) [name not given] asked about advantages/disadvantages of consolidation; and 6) Meryl Rafferty asked about a having administrative staff at the fire building citing in a letter written by KFPD Director Stein.

**4. Presentation of the Kensington Police Protection and Community Services District and Kensington Fire Protection District Consolidation Fiscal Study (Ridgeline). [[TS 17:57](#)]**

Dmitry Semenov, Principal Municipal Strategies, presented the Consolidated Study and fielded questions for the Boards as well as the public (i.e. completion date, CalPERS costs, staffing for consolidated district, funding, board governance, revenue).

- [\[TS 2:16:02\]](#) Addressing the Board were the following persons: 1) Gail Feldman asked how the combined district's debt service would impact property taxes; 2) Linda Lipscomb commented that the combined income will be the same and spent on one town's needs; 3) Steve commented on the costs of the consolidation; 4) Meryl Rafferty supported the work on consolidation; 5) Candy Capogrossi commented that based on a KPOA survey, the majority of people support consolidation; and 6) David Fike congratulated the boards on taking up the issue of consolidation.

Following completion of the presentation and discussion, the Boards voted and each approved the study as follows:

- Motion by KPPCSD Director Hacaj, seconded by Director Duggan, to accept the Ridgeline final report that includes the consolidated district's fiscal analysis, carried (5-0) by the following roll call vote: AYES (Directors Aquino-Fike, Duggan, Gough, Hacaj, and Spath); and NOES (None).
  - Motion by KFPD Director Artis to accept the Ridgeline final report, seconded by Vice-President Madugo, carried by voice vote (3-2) with Directors Stein and Watt voting "No".
5. **Approval to Hold A Town Hall Meeting on Saturday, January 11<sup>th</sup> at 10 A.M. at the Kensington Community Center to Present the Joint Fiscal Study to the Community.** (Aranda/Morris-Mayorga) [\[TS 2:31:46\]](#)

There was a consensus by the both boards to hold a town hall meeting on January 11, 2025. Dmitry Semenov noted that updated assumptions in the fiscal analysis would include a CalPERS disclaimer and a corrected assumed consolidation date of July 1, 2025. The report will also include a disclaimer that this information is solely for the purposes of analysis.

6. **Discussion of Next Steps** [\[TS 2:41:34\]](#)

The Presidents of both Districts will establish an Ad Hoc Committee of each Board to collectively work on a detailed concept of a combined district and identify the procedures for creating such a district. This information will be brought to the respective boards and the community.

- Motion by KFPD President Levine, seconded by KFPD Vice-President Madugo, that staff (i.e. General Manager) assist the ad hoc committee in whatever capacity is necessary to carry out its work, and the motion carried unanimously by voice vote (5-0).
- Motion by KPPCSD Director Duggan, seconded by KPPCSD Director Gough, that staff (i.e. General Manager) assist the ad hoc committee in moving ahead with all that is needed for consolidation, and the motion carried unanimously by voice vote (5-0).



**7. Adjournment** [\[TS 2:52:38\]](#)

The meeting was adjourned at 8:50 p.m. KPPCSD Board President Spath announced that the next regular meeting of the KPPCSD Board of Directors is scheduled for Thursday, November 14, 2024 and the next regular meeting of the KFPD is scheduled for Wednesday, November 20, 2024.

SUBMITTED BY:

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Lynelle M. Lewis, District Clerk of the Board

APPROVED: January 9, 2025

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David Aranda, Interim General Manager

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David Spath, President of the Board

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**

**BOARD OF DIRECTORS MEETING MINUTES  
Thursday, November 14, 2024  
Regular Meeting  
Kensington Community Center  
59 Arlington Ave., Kensington, CA**

1. **Call to Order** [\[TS 2:10\]](#)

President Spath called the regular meeting to order at 7:00 p.m.

2. **Roll Call** [\[TS 2:32\]](#)

Vice-President Aquino-Fike (7:03 p.m.), Director Duggan, Director Gough, Director Hacaj, and President Spath were present.

Staff present included Interim General Manager (IGM) David Aranda and Clerk of the Board Lynelle M. Lewis.

3. **President's Comments** [\[TS 3:04\]](#)

President Spath announced that he and Director Hacaj would represent KPPCSD on the ad hoc committee to look at a detailed concept of a combined district as discussed at the joint meeting with the Kensington Fire Protection District Board on November 7<sup>th</sup>. Next, President Spath thanked the police officers who participated in Halloween night events and said that he received very positive feedback from residents. Lastly, he commended Officer Gill who saved a woman in Berkeley who had overdosed on drugs.

4. **Public Comment** [\[TS 5:00\]](#)

- Addressing the Board was David Bergen who asked that KPPCSD act on the encroachment of the park by the owners of 79 Arlington Avenue. IGM Aranda said we are working on this and that he would contact Mr. Bergen to discuss this matter.

**Consent Calendar**

- Motion by Director Duggan, seconded by Director Gough, to approve the Consent Calendar Items 5, 6, and 7, carried (5-0) by unanimous voice vote.
5. Approved Meeting Minutes for the regular meeting of October 10, 2024.
6. Ratified the Transaction List and Deposit Summary dated October 23, 2024 and Financial Reports for September and October 2024.

7. Received and filed the Treasurer's Quarterly Report for the Kensington Police Protection and Community Services District (July 1, 2024 Through September 30, 2024).

### **Comments & Reports**

8. **Police Chief's Monthly Report October 2024.** [\[TS 8:31\]](#)

Lieutenant Amit Nath announced that the monthly report had been submitted for review. He commended Sargeant Lande and Officer Riviera for ensuring all officers have the proper training and equipment to respond to all scenarios they might encounter including responses to drug overdoses. He responded to comments and questions from board members regarding the police presence in the community, crime statistics in the winter versus summer, expressed appreciation for the community outreach, and work on wildfire notifications.

9. **General Manager's Report.** [\[TS 15:14\]](#)

IGM Aranda reported that the monthly report had been submitted for review. In response to a question about the timing of the next district newsletter, IGM Aranda said that it would come out towards the end of next week.

10. **Director Comments.** [\[TS 16:25\]](#)

None.

### **Discussion and Action**

11. **Approve an amended Memorandum of Understanding (MOU) between the Kensington Police Protection and Community Services District and the County of Contra Costa for meeting the requirements of the California Integrated Waste Management Act of 1989.** [\[TS 16:40\]](#)

IGM Aranda reported that this MOU was brought to the Board for approval at the October meeting, but there were a number of concerns that were raised and the County addressed those concerns. He mentioned that a comment was received about the spelling of Bayview but noted that the Secretary of State filing shows the name spelled as one word.

- Motion by Director Gough, seconded by Director Hacaj, to approve the amended Memorandum of Understanding between the Kensington Police Protection and Community Services District and the County of Contra Costa for meeting the requirements of the California Integrated Waste Management Act of 1989, carried (5-0) by roll call vote as follows: AYES (Aquino-Fike, Duggan, Gough, Hacaj, and Spath; and NOES (none).

**12. Discussion and final approval of the questions that will be part of the District survey for the community of Kensington. [\[TS 20:08\]](#)**

IGM Aranda reported that in October the Board discussed moving forward with a brief survey to gauge general community satisfaction with KPPCSD governance and services, as well as to collect future contact information from Kensington residents. The IGM asked board members and others to propose additional questions for consideration.

IGM Aranda reported that community member Rob Firm submitted a proposal to volunteer to perform the following tasks: statistically test raw results for representativeness; use legitimate statistical methods to render the results more representative; compute statistics to test representativeness of the final data, and report to the KPPCSD board. Next, IGM Aranda reported that Sylvia Elsbury's submitted questions regarding communication options were deemed acceptable.

- Addressing the Board were the following persons: 1) Ann Forrest, representing the Kensington Community Council (KCC) board mentioned their efforts to expand programs while highlighting the need for more times and space, and also mentioned that diversity is influenced by the student body at the local school; and 2) Lisa Carrona requested clarification on proposed question #3.

Vice-President Aquino-Fike noted a correction at the end of Question #3 to read “to foster a diverse community.”

The Board discussed adding questions that focused on diversity, inclusion, demographic information, defining disabilities (i.e. physical, mental, and access limitations), work status (employed or retired), income ranges, data on children’s ages, and education. Additional discussion took place regarding adding questions about contracting for police services and about a preference for a site for the police department. The consensus of the Board was that these issues were beyond scope of this survey, pointing out that the survey is intended to serve as a general resident satisfaction survey on services provided by Kensington.

Three revisions were proposed for Item 12b of the original questions as follows: 1) Replace "On a scale of 1-5, how satisfied are you with the Kensington Police Department?" with a question asking, "Have you had contact with the KPD or placed a service call to them within the past 12 months?" 2) For the parks question, include: "Have you made use of Kensington Park or Neilson Park in the last 12 months?" alongside the satisfaction scale; and 3) For waste collection services, add: "Outside of regular trash collection, have you had contact with Bayview staff or utilized any of their special services?" alongside the satisfaction scale. There was general concurrence (voice vote 3-2) to add these subsets to these questions 3, 4, and 5.

Following discussion, it was pointed out that the ad hoc committee will review the questions and make decisions for handling specific items on these topics.

13. **Motion to receive and file the SB-165 Annual Report for the Kensington Police Protection and Community Services District Supplemental Police Tax which shows compliance for fiscal year 2024.** [[TS 1:20:08](#)]

IGM Aranda reported that the voters of Kensington approved a supplemental tax specifically to assist with funding the Kensington Police Department. Senate Bill 165 requires that the Board acknowledge that the purpose of the special tax was properly applied.

- Motion by Director Duggan, seconded by Vice-President Aquino-Fike, to receive and file the SB-165 Annual Report for the Kensington Police Protection and Community Services District Supplemental Police Tax which shows compliance for fiscal year 2024, carried (5-0) by the following roll call vote: AYES (Aquino-Fike, Duggan, Gough, Hacaj, and Spath); NOES (None).
14. **Discussion and possible direction regarding a non-profit to benefit the District in taking tax deductible donations for District operations.** [[TS 1:21:40](#)]

IGM Aranda summarized the staff report that covered the subject of taking donations from residents in Kensington. He pointed out that the agenda packet included a memo from Isabel Safie, BB&K attorney, who specializes in forming non-profit organizations. Following Board discussion, there was consensus to pause on this item until a final decision is made on reorganization of the two districts.

15. **Elect a President and Vice-President for calendar year 2025 (this is being presented at the November Board meeting because there are no plans for a regular December Board meeting).** [[TS 1:31:20](#)]

- Motion by Director Gough, seconded by Director Hacaj, to nominate Director David Spath as President of the Board for calendar year 2025, carried (5-0) by the following roll call vote: AYES (Aquino-Fike, Duggan, Gough, Hacaj, and Spath); NOES (None).
- Motion by Director Hacaj, seconded by Director Duggan, to nominate Director Alexandria Aquino-Fike as Vice-President of the Board for calendar year 2025, carried (5-0) by the following roll call vote: AYES (Aquino-Fike, Duggan, Gough, Hacaj, and Spath); NOES (None).

**Adjournment** [[TS 1:33:54](#)]

IGM Aranda announced that the KPPCSD board will be adjourned until January 2025. The next regular meeting is scheduled for Thursday, January 9, 2025. A town hall meeting regarding consolidation is scheduled for Saturday, January 11, 2025.

President Spath adjourned the meeting at 8:33 p.m.

Regular Meeting Minutes

November 14, 2024

Page 5 of 5

SUBMITTED BY:

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Lynelle M. Lewis, District Clerk of the Board

APPROVED: January 9, 2025

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David Aranda, Interim General Manager

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David Spath, President of the Board

## Kensington Police Protection &amp; CSD

## Bill Payment List

December 23, 2024

DATE	NUM	VENDOR	AMOUNT
101 Five Star Checking			
12/23/2024	30964	AFLAC	-\$511.48
12/23/2024	30965	Amazon	-\$165.87
12/23/2024	30966	AT&T CalNET 3	-\$934.86
12/23/2024	30967	BADGE FRAME, INC	-\$303.74
12/23/2024	30968	Beyond Ledgers LLC	-\$2,672.00
12/23/2024	30969	BIGO TIRES	-\$2,856.43
12/23/2024	30970	C. L. E. A.	-\$288.00
12/23/2024	30971	Capital One Public Funding	-\$256,113.50
12/23/2024	30972	CC County Conservation & Development	-\$1,567.02
12/23/2024	30973	Crossroads Software Inc	-\$2,900.00
12/23/2024	30974	CSDA	-\$8,637.00
12/23/2024	30975	David Payne	-\$491.08
12/23/2024	30976	Delta Dental	-\$1,188.66
12/23/2024	30977	EBMUD	-\$649.18
12/23/2024	30978	Eide Bailly LLP	-\$12,009.38
12/23/2024	30979	ERSIC, LLC	-\$3,827.25
12/23/2024	30980	Fernando Herrera	-\$6,495.00
12/23/2024	30981	Ford Motor Credit Company LLC	-\$904.82
12/23/2024	30983	Great America Financial Services	-\$273.57
12/23/2024	30984	Greg Harman	-\$370.00
12/23/2024	30986	Kanchana Borisuthiratana	-\$1,418.46
12/23/2024	30987	Kimber Communications	-\$300.00
12/23/2024	30988	Lynelle Lewis	-\$25.46
12/23/2024	30989	Major Alarm	-\$69.00
12/23/2024	30990	Mobile Modular	-\$5,651.20
12/23/2024	30991	NBS Government Finance Group	-\$2,762.50
12/23/2024	30992	Nicolay Consulting Group, Inc	-\$5,000.00
12/23/2024	30993	Nigro & Nigro PC	-\$7,500.00
12/23/2024	30994	Nippon Life Insurance Company of America	-\$122.40
12/23/2024	30995	PG&E	-\$1,643.97
12/23/2024	30996	PORAC	-\$208.00
12/23/2024	30997	Principal Life Insurance	-\$169.20
12/23/2024	30998	R3 Consulting Group	-\$262.50
12/23/2024	30999	Ron DuPratt Ford	-\$2,037.33
12/23/2024	31000	Rosa Ruiz	-\$52.06
12/23/2024	31001	Rubiconn LLC	-\$4,495.05
12/23/2024	31002	Safe Restraints, Inc.	-\$3,223.62
12/23/2024	31003	Smile Business Products, Inc.	-\$103.15
12/23/2024	31004	SRPSTC	-\$155.00
12/23/2024	31005	SSD Alarm	-\$1,177.95
12/23/2024	31006	Streamline	-\$249.00
12/23/2024	31007	TransUnion	-\$75.00
12/23/2024	31008	US Bank CCard	-\$6,088.25
12/23/2024	31009	USbancorp	-\$4,609.59
12/23/2024	31010	Verizon Wireless	-\$807.59
12/23/2024	31011	Vision Service Plan	-\$290.79
12/23/2024	31012	Walnut Creek Ford	-\$112.39
12/23/2024	31013	Wex Bank - Chevron	-\$683.88

DATE	NUM	VENDOR	AMOUNT
12/23/2024	31014	Wex Bank - Exxon	-\$2,697.52
12/23/2024	30982	Golden Wave Electric LLC	-\$425.00
12/23/2024	30985	IT Management Corporation	-\$1,811.98
<b>Total for 101 Five Star Checking</b>			<b>-\$357,386.68</b>
			<b>-\$357,386.68</b>



Kensington Police Protection & Community Services District  
Transaction List by Date  
November 20, 2024

Type	Date	Num	Adj	Name	Memo	Account	Class	Clr	Split	Debit	Credit
Nov 20, 24											
Bill Pmt -Check	11/20/2024	30910		Advanced Systems Group LLC	C10169	101 - Five Star Checking			210 - Accounts Payable		2,025.00
Bill Pmt -Check	11/20/2024	30911		Amazon	A1297SCF5R73DC (for October 2024	101 - Five Star Checking			210 - Accounts Payable		1,061.40
Bill Pmt -Check	11/20/2024	30912		Apex Construction Services	INV# 268	101 - Five Star Checking			210 - Accounts Payable		1,349.66
Bill Pmt -Check	11/20/2024	30913		AT&T CalNET 3	BAN 9391062077 Stmt 10/03/2024 -	101 - Five Star Checking			210 - Accounts Payable		935.08
Bill Pmt -Check	11/20/2024	30914		Axon Enterprise, Inc.	INV# INUS287145	101 - Five Star Checking			210 - Accounts Payable		2,500.00
Bill Pmt -Check	11/20/2024	30915		BADGE FRAME, INC	INV# 42454	101 - Five Star Checking			210 - Accounts Payable		1,488.53
Bill Pmt -Check	11/20/2024	30916		Bay Cities Pyrotecor	Annual Fire Alarm Maintenance at Ke	101 - Five Star Checking			210 - Accounts Payable		710.00
Bill Pmt -Check	11/20/2024	30917		Best Best & Krieger LLP	Professional services rendered throug	101 - Five Star Checking			210 - Accounts Payable		9,287.50
Bill Pmt -Check	11/20/2024	30918		Beyond Ledgers LLC	INV# 1009	101 - Five Star Checking			210 - Accounts Payable		4,325.00
Bill Pmt -Check	11/20/2024	30919		C & J Cleaning Services	September 2024	101 - Five Star Checking			210 - Accounts Payable		1,150.00
Bill Pmt -Check	11/20/2024	30920		CC County Conservation & Developm	September & October 2024	101 - Five Star Checking			210 - Accounts Payable		14,280.10
Bill Pmt -Check	11/20/2024	30921		Comcast	8155 40 044 0278610	101 - Five Star Checking			210 - Accounts Payable		230.49
Bill Pmt -Check	11/20/2024	30922		Data Ticket Inc.	Invoices from September 2024	101 - Five Star Checking			210 - Accounts Payable		56.42
Bill Pmt -Check	11/20/2024	30923		Delta Dental	05-0491200004	101 - Five Star Checking			210 - Accounts Payable		1,188.66
Bill Pmt -Check	11/20/2024	30924		Department of Justice	155717	101 - Five Star Checking			210 - Accounts Payable		98.00
Bill Pmt -Check	11/20/2024	30925		EBMUD		101 - Five Star Checking			210 - Accounts Payable		4,329.97
Bill Pmt -Check	11/20/2024	30926		Eide Bailly LLP	Client # 266131	101 - Five Star Checking			210 - Accounts Payable		2,618.44
Bill Pmt -Check	11/20/2024	30927		ERSIC, LLC	INV# 1007 October 2024	101 - Five Star Checking			210 - Accounts Payable		6,331.50
Bill Pmt -Check	11/20/2024	30928		Fernando Herrera	Services rendered in November 2024	101 - Five Star Checking			210 - Accounts Payable		3,012.93
Bill Pmt -Check	11/20/2024	30929		Firestone Complete Auto Care	Work Order 065194	101 - Five Star Checking			210 - Accounts Payable		394.47
Bill Pmt -Check	11/20/2024	30930		Ford Motor Credit Company LLC	Acct# 6110501 Ford vehicle 2023	101 - Five Star Checking			210 - Accounts Payable		904.82
Bill Pmt -Check	11/20/2024	30931		Great America Financial Services	015-1439943-000	101 - Five Star Checking			210 - Accounts Payable		221.57
Bill Pmt -Check	11/20/2024	30932		Greg Harman	Coverage Period December 2024	101 - Five Star Checking			210 - Accounts Payable		349.40
Bill Pmt -Check	11/20/2024	30933		Hassler Heating & AC, LLC	INV# 308344	101 - Five Star Checking			210 - Accounts Payable		356.00
Bill Pmt -Check	11/20/2024	30934		Kanchana Borisuthiratana	Travel reimbursement from 10/22/24	101 - Five Star Checking			210 - Accounts Payable		1,138.35
Bill Pmt -Check	11/20/2024	30935		Kimber Communications	INV# 2961 & 2950	101 - Five Star Checking			210 - Accounts Payable		1,017.59
Bill Pmt -Check	11/20/2024	30936		Kister, Savio & Rei	INV 10273	101 - Five Star Checking			210 - Accounts Payable		1,140.00
Bill Pmt -Check	11/20/2024	30937		Lexipol LLC	Annual Law Enforcement Policy Up	101 - Five Star Checking			210 - Accounts Payable		4,048.68
Bill Pmt -Check	11/20/2024	30938		Lynelle Lewis	Mileage reimbursement November	101 - Five Star Checking			210 - Accounts Payable		54.12
Bill Pmt -Check	11/20/2024	30939		Major Alarm	150046003	101 - Five Star Checking			210 - Accounts Payable		69.00
Bill Pmt -Check	11/20/2024	30940		Mighetto Electric	INV# 4110	101 - Five Star Checking			210 - Accounts Payable		1,805.00
Bill Pmt -Check	11/20/2024	30941		Mill Industries Inc.	INV# 4C62A8F8-0001	101 - Five Star Checking			210 - Accounts Payable		12,879.41
Bill Pmt -Check	11/20/2024	30942		Mobile Modular	R1031374	101 - Five Star Checking			210 - Accounts Payable		5,651.20
Bill Pmt -Check	11/20/2024	30943		Nextiva, Inc.	AC# 3994083 Contract# 2751865	101 - Five Star Checking			210 - Accounts Payable		648.30
Bill Pmt -Check	11/20/2024	30944		Nippon Life Insurance Company of Ar	GJ9600	101 - Five Star Checking			210 - Accounts Payable		122.40
Bill Pmt -Check	11/20/2024	30945		PG&E		101 - Five Star Checking			210 - Accounts Payable		1,754.45
Bill Pmt -Check	11/20/2024	30946		Principal Life Insurance	1129864-10001, for December	101 - Five Star Checking			210 - Accounts Payable		169.20
Bill Pmt -Check	11/20/2024	30947		R3 Consulting Group	INV# 124131	101 - Five Star Checking			210 - Accounts Payable		315.00
Bill Pmt -Check	11/20/2024	30948		Rex Key and Security, Inc	0046899	101 - Five Star Checking			210 - Accounts Payable		1,621.84
Bill Pmt -Check	11/20/2024	30949		Ridgeline Municipal Strategies, LLC	Fiscal analysis services from 10/01/2	101 - Five Star Checking			210 - Accounts Payable		10,707.50
Bill Pmt -Check	11/20/2024	30950		Rubiconn LLC	November 2024 Billing	101 - Five Star Checking			210 - Accounts Payable		4,790.18
Bill Pmt -Check	11/20/2024	30951		Smile Business Products, Inc.	KP01 INV# 1233978	101 - Five Star Checking			210 - Accounts Payable		103.15
Bill Pmt -Check	11/20/2024	30952		SSD Alarm	Account # A000093 - Alarm services	101 - Five Star Checking			210 - Accounts Payable		1,177.95
Bill Pmt -Check	11/20/2024	30953		Streamline	INV# 4E33FC18-0048	101 - Five Star Checking			210 - Accounts Payable		249.00
Bill Pmt -Check	11/20/2024	30954		TransUnion	813540	101 - Five Star Checking			210 - Accounts Payable		75.00
Bill Pmt -Check	11/20/2024	30955		US Bank CCard	4866 9145 5552 5747	101 - Five Star Checking			210 - Accounts Payable		5,724.30
Bill Pmt -Check	11/20/2024	30956		USbancorp	Cust# 1783852	101 - Five Star Checking			210 - Accounts Payable		4,609.59
Bill Pmt -Check	11/20/2024	30957		Verizon Wireless	772287401-00001	101 - Five Star Checking			210 - Accounts Payable		807.73
Bill Pmt -Check	11/20/2024	30958		Vision Service Plan	00102808	101 - Five Star Checking			210 - Accounts Payable		290.79
Bill Pmt -Check	11/20/2024	30959		Wex Bank - Chevron	0496-00-526644-0	101 - Five Star Checking			210 - Accounts Payable		865.36
Bill Pmt -Check	11/20/2024	30960		Wex Bank - Exxon	369-677-649-5	101 - Five Star Checking			210 - Accounts Payable		3,269.46
Bill Pmt -Check	11/20/2024	30961		CCC Tax Collector	PARCEL# 572-040-017-4 & 572-040-	101 - Five Star Checking			210 - Accounts Payable		2,033.66
Bill Pmt -Check	11/20/2024	30962		Rosa Ruiz	November 2024 reimbursement	101 - Five Star Checking			210 - Accounts Payable		52.43
Bill Pmt -Check	11/20/2024	30963		AFLAC	M1F02 INV# 162955	101 - Five Star Checking			210 - Accounts Payable		511.48

Total Paid Amount:- 126,907.06

Nov 20, 24



**Kensington Police Protection & Community Services District**  
**Balance Sheet Unaudited**  
For Period July to December 2024

Line	Account	
1	<b>ASSETS</b>	
2	<b>Current Assets</b>	
3	<b>Bank Accounts</b>	
4	100 Petty Cash	100
5	101 Five Star Checking	429,127
6	103 Five Star Saving	251,198
7	104 CLASS - KCC Capital	31,664
8	105 CLASS - KPPCSD	2,512,123
9	139 LAIF-District	77,894
10	<b>Total Bank Accounts</b>	<b>3,302,106</b>
11	<b>Total Current Assets</b>	<b>3,302,106</b>
12	<b>Fixed Assets</b>	
13	<b>160 Police Fixed Assets</b>	
14	161 Police Bldg Improvements	200,061
15	162 Patrol Cars	494,913
16	163 Patrol Cars Accessories	43,673
17	165 Personal Police Equipment	72,587
18	166 Police Traffic Equipment	19,008
19	167 Station Equipment-Police	65,694
20	168 Office Furn & Equip	11,333
21	169 Computer Equip	111,257
22	<b>Total 160 Police Fixed Assets</b>	<b>1,018,526</b>
23	<b>170 Park/Rec Fixed Assets</b>	196,538
24	171 Land	2,808,347
25	172 Community Center Building	2,310,260
26	173 Community Center Improvements	158,833
27	174 Park Improvements	919,380
28	178 Pk/R Furn & Fixtures	50,600
29	<b>Total 170 Park/Rec Fixed Assets</b>	<b>6,443,959</b>
30	189 Accumulated Depreciation	(1,823,223)
31	<b>Total Fixed Assets</b>	<b>5,639,263</b>
32	<b>Other Assets</b>	
33	190 Deferred Outflows - OPEB	694,408
34	191 Deferred Outflows - Pension	3,157,152
35	<b>Total Other Assets</b>	<b>3,851,560</b>
36	<b>TOTAL ASSETS</b>	<b>12,792,929</b>
37	<b>LIABILITIES AND EQUITY</b>	
38	<b>Liabilities</b>	

39	<b>Current Liabilities</b>	
40	<b>Accounts Payable</b>	
41	210 Accounts Payable	(960)
42	<b>Total Accounts Payable</b>	<u>(960)</u>
43	<b>Credit Cards</b>	
44	213 Cal Card #12227	844
45	216 Amazon Capital	461
46	<b>Total Credit Cards</b>	<u>1,305</u>
47	<b>Other Current Liabilities</b>	
48	220 Payroll Liabilities	
49	231 AFLAC	256
50	<b>Total 220 Payroll Liabilities</b>	<u>256</u>
51	<b>Total Other Current Liabilities</b>	<u>256</u>
52	<b>Total Current Liabilities</b>	<u>601</u>
53	<b>Long-Term Liabilities</b>	
54	240 2020 Pension Obligation Bond	
55	241 2020 POB - ST Portion	181,000
56	242 2020 POB - LT Portion	3,721,000
57	<b>Total 240 2020 Pension Obligation Bond</b>	<u>3,902,000</u>
58	265 Compensated Absence/Vac Buyback	81,194
59	290 Community Center Loan	
60	291 Community Center Loan - ST	25,325
61	292 Community Center Loan - LT	111,296
62	<b>Total 290 Community Center Loan</b>	<u>136,621</u>
63	293 Vehicle Capital Lease	146,533
64	295 Net OPEB Liability	(138,185)
65	296 Net Pension Liability	738,199
66	297 Deferred Inflows - OPEB	340,223
67	298 Deferred Inflows - Pension	1,861,343
68	<b>Total Long-Term Liabilities</b>	<u>7,067,928</u>
69	<b>Total Liabilities</b>	<u>7,068,530</u>
70	<b>Equity</b>	
71	350 Invest. in Assets	5,164,503
72	390 Retained Earnings	388,466
73	395 Prior Period Adjustment	(162,591)
74	Net Income	334,021
75	<b>Total Equity</b>	<u>5,724,399</u>
76	<b>TOTAL LIABILITIES AND EQUITY</b>	<u>12,792,929</u>



**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: General Fund Unaudited**  
 For Period July to December 2024

Line	Account	Dec 2024	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	400 Property Tax Revenue				
3	401 Levy Tax - Co. Prop. 1%	1,351,882	1,424,251	2,522,000	56%
4	Total 400 Property Tax Revenue	<b>\$ 1,351,882</b>	<b>\$ 1,424,251</b>	<b>\$ 2,522,000</b>	<b>56%</b>
5	440 Interest and Admin Charges				
6	456 Interest	6,201	51,359	30,000	171%
7	458 Other District Rev - Allocation	200	31,380	31,000	101%
8	Total 440 Interest and Admin Charges	<b>\$ 6,401</b>	<b>\$ 82,738</b>	<b>\$ 61,000</b>	<b>136%</b>
9	480 General Fund Rental Revenue		7,316		
10	Total Income	<b>\$ 1,358,283</b>	<b>\$ 1,514,305</b>	<b>\$ 2,583,000</b>	<b>59%</b>
11	Gross Profit	<b>\$ 1,358,283</b>	<b>\$ 1,514,305</b>	<b>\$ 2,583,000</b>	<b>59%</b>
12	Expenses				
13	4000 Reconciliation Discrepancies		(450)		
14	500.1 Benefits				
15	550.6 FSA Expenses	2,589	2,589		
16	Total 500.1 Benefits	<b>\$ 2,589</b>	<b>\$ 2,589</b>	<b>\$ -</b>	
17	800 District Expenses				
18	815 Admin Communications	249	5,544	9,500	58%
19	816 Office Supplies	250	1,953	3,000	65%
20	817 Postage		380	2,500	15%
21	818 Mileage Reimbursement	78	438	1,000	44%
22	819 Dues/Subscriptions		16,970	18,000	94%
23	820 Copier Contract		1,790	3,500	51%
24	825 Board Continuing Ed/Conferences		0	6,000	0%
25	831 Training and Travel Admin	1,418	5,972	15,000	40%
26	860 Election		0	8,000	0%
27	870 County Expenditures		0	25,000	0%
28	898 Other Expenses	8	(333)	5,000	-7%
29	Total 800 District Expenses	<b>\$ 2,003</b>	<b>\$ 32,714</b>	<b>\$ 96,500</b>	<b>34%</b>
30	800.2 Salaries & Benefits				
31	807 Salaries	30,254	115,155	273,000	42%
32	808 Payroll Taxes	(618)	7,762	19,278	40%
33	Total 800.2 Salaries & Benefits	<b>\$ 29,635</b>	<b>\$ 122,917</b>	<b>\$ 292,278</b>	<b>42%</b>
34	800.3 Professional Services				
35	830 Legal (District/Personnel)		23,704	35,000	68%
36	835 Consulting		80,085	100,000	80%
37	840 Accounting/Audit	2,672	84,396	160,000	53%

38	<b>Total 800.3 Professional Services</b>	<b>\$ 2,672</b>	<b>\$ 188,184</b>	<b>\$ 295,000</b>	<b>64%</b>
39	<b>800.4 Insurances &amp; LAFCO</b>				
40	<b>850 Insurance</b>		55,308	55,000	101%
41	<b>851 Workers Compensation</b>		4,395	3,000	147%
42	<b>861 LAFCO</b>		1,547	2,000	77%
43	<b>Total 800.4 Insurances &amp; LAFCO</b>	<b>\$ -</b>	<b>\$ 61,250</b>	<b>\$ 60,000</b>	<b>102%</b>
44	<b>997 Payroll Expense</b>	294	12,400	15,000	83%
45	<b>Total Expenses</b>	<b>\$ 37,193</b>	<b>\$ 419,604</b>	<b>\$ 758,778</b>	<b>55%</b>
46	<b>Net Operating Income</b>	<b>\$ 1,321,090</b>	<b>\$ 1,094,701</b>	<b>\$ 1,824,222</b>	<b>60%</b>
47	<b>Other Income</b>				
48	<b>1001 Transfer In</b>		4,587,994		
49	<b>Total Other Income</b>	<b>\$ -</b>	<b>\$ 4,587,994</b>	<b>\$ -</b>	
50	<b>Other Expenses</b>				
51	<b>1000 Transfer out</b>		4,592,871		
52	<b>Total Other Expenses</b>	<b>\$ -</b>	<b>\$ 4,592,871</b>	<b>\$ -</b>	
53	<b>Net Other Income</b>	<b>\$ -</b>	<b>\$ (4,877)</b>	<b>\$ -</b>	
54	<b>Net Income</b>	<b>\$ 1,321,090</b>	<b>\$ 1,089,823</b>	<b>\$ 1,824,222</b>	<b>60%</b>

Saturday, Jan 04, 2025 12:40:18 PM GMT-8 - Accrual Basis



**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: Police Fund Unaudited**  
 For Period July to December 2024

Line	Account	Dec 2024	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	400.1 Assessments				
3	402 Special Tax-Police	377,322	377,322	685,500	55%
4	404 Measure G Supplemental Tax	388,038	388,038	700,000	55%
5	Total 400.1 Assessments	<b>\$ 765,360</b>	<b>\$ 765,360</b>	<b>\$ 1,385,500</b>	<b>55%</b>
6	400.2 Grant Revenue				
7	414 POST Reimbursement		768	10,000	8%
8	415 SLESF	19,204	142,724	200,000	71%
9	Total 400.2 Grant Revenue	<b>\$ 19,204</b>	<b>\$ 143,492</b>	<b>\$ 210,000</b>	<b>68%</b>
10	400.3 Reimbursements & Fees				
11	410 Police Fees/Service Charges	901	7,265	6,000	121%
12	418 Reimbursements/Refunds	260	499		
13	Total 400.3 Reimbursements & Fees	<b>\$ 1,161</b>	<b>\$ 7,764</b>	<b>\$ 6,000</b>	<b>129%</b>
14	422 Other PD Grants		41,000		
15	Total Income	<b>\$ 785,724</b>	<b>\$ 957,616</b>	<b>\$ 1,601,500</b>	<b>60%</b>
16	Gross Profit	<b>\$ 785,724</b>	<b>\$ 957,616</b>	<b>\$ 1,601,500</b>	<b>60%</b>
17	Expenses				
18	500 Police Salaries				
19	502 Officers Salaries				
20	502.1 Officers Salary	97,574	555,353	1,230,532	45%
21	503 Holiday Pay	3,493	21,357	46,000	46%
22	503.4 Incentive Pay-Longevity Pay	804	4,420		
23	504 Incentive Pay- Education	1,061	5,834	15,000	39%
24	505 Incentive Pay- POST Certificate	2,194	15,109	26,852	56%
25	Total 502 Officers Salaries	<b>\$ 105,125</b>	<b>\$ 602,073</b>	<b>\$ 1,318,384</b>	<b>46%</b>
26	506 Overtime	7,601	36,505	50,000	73%
27	Total 500 Police Salaries	<b>\$ 112,726</b>	<b>\$ 638,578</b>	<b>\$ 1,368,384</b>	<b>47%</b>
28	500.1 Benefits				
29	509 Hiring Bonus	0	10,000	12,000	83%
30	516 Uniform Allowance	900	4,900	12,000	41%
31	520 In Lieu Health Expense	500	2,500		
32	521-A Medical/Vision/Dental-Active	35,371	118,766	265,243	45%
33	521-R Medical/Vision/Dental-Retired	19,109	68,651	145,445	47%
34	522 Officer Life Insurance	292	3,599	6,000	60%
35	Total 500.1 Benefits	<b>\$ 56,172</b>	<b>\$ 208,416</b>	<b>\$ 440,688</b>	<b>47%</b>
36	500.2 Taxes & Worker's Comp				
37	523 Medicare	1,598	9,495	19,000	50%

38	530 Workers Compensation		45,000	45,000	100%
39	<b>Total 500.2 Taxes &amp; Worker's Comp</b>	<b>\$ 1,598</b>	<b>\$ 54,495</b>	<b>\$ 64,000</b>	<b>85%</b>
40	<b>500.3 Retirement</b>				
41	527 CalPERS District Share	18,673	155,453	280,227	55%
42	529 Pension Obligation Bond Payment	256,114	256,114	330,900	77%
43	<b>Total 500.3 Retirement</b>	<b>\$ 274,787</b>	<b>\$ 411,567</b>	<b>\$ 611,127</b>	<b>67%</b>
44	<b>550 Police Operating Expenses</b>				
45	519 Axon - Body Cam/Tasers/Storage		10,920	25,000	44%
46	554 Traffic Safety/Equipment	2,900	15,069	8,000	188%
47	568 Evidence, Investigation, Forens		767	8,000	10%
48	571 Records, PRA, and Redaction Sof	75	375	8,000	5%
49	575 Community Safety Cameras			15,000	0%
50	576 Law, Subscriptions, and Members	275	1,415	3,000	47%
51	593 Volunteer Programs		(233)	2,000	-12%
52	594 Police & Community Events	92	3,216	4,000	80%
53	599 Police Taxes Administration		0	5,000	0%
54	<b>Total 550 Police Operating Expenses</b>	<b>\$ 3,342</b>	<b>\$ 31,527</b>	<b>\$ 78,000</b>	<b>40%</b>
55	<b>550.1 Buiding &amp; District Expenses</b>				
56	552 Office Supplies and Expenses	32	2,301	5,000	46%
57	567 Building Alarm, Fire, Security		4,996	5,000	100%
58	580 PG&E, EBMUD, and Phone	2,840	17,414	35,000	50%
59	581 Building Repairs and Maintenanc	692	4,574	5,000	91%
60	587 Rubicon IT Contract		27,089	50,000	54%
61	590 Janitorial	142	5,160	12,000	43%
62	592 Website Social Media Contracts		0	7,500	0%
63	597 Police Bldg. Lease		38,621	88,000	44%
64	<b>Total 550.1 Buiding &amp; District Expenses</b>	<b>\$ 3,706</b>	<b>\$ 100,155</b>	<b>\$ 207,500</b>	<b>48%</b>
65	<b>550.2 Fleet Related Expenses</b>				
66	561 Fleet Maintenance, Fuel, Toll,	8,543	33,978	53,000	64%
67	563 Vehicle Lease	5,514	36,396	50,000	73%
68	566 Radio Maintenance		10,488	12,000	87%
69	588 Police Fleet Cellular Contract	808	4,075	10,000	41%
70	<b>Total 550.2 Fleet Related Expenses</b>	<b>\$ 14,865</b>	<b>\$ 84,937</b>	<b>\$ 125,000</b>	<b>68%</b>
71	<b>550.3 Personnel Miscellaneous</b>				
72	553 Police Uniforms, Eqpmt, & Duty		4,671	15,000	31%
73	570 Training and Travel Exp	1,189	6,835	30,000	23%
74	572 Recruiting, Hiring, and Backgro	43	6,961	5,000	139%
75	572.1 Consulting - Bckgrnd/hiring/rec	3,827	23,531	70,000	34%
76	<b>Total 572 Recruiting, Hiring, and Backgro</b>	<b>\$ 3,870</b>	<b>\$ 30,491</b>	<b>\$ 75,000</b>	<b>41%</b>
77	574 Reserve Program		208	3,000	7%
78	<b>Total 550.3 Personnel Miscellaneous</b>	<b>\$ 5,059</b>	<b>\$ 42,206</b>	<b>\$ 123,000</b>	<b>34%</b>
79	<b>550.4 Prof Services &amp; Insurance</b>				
80	591 General Liability Insurance		65,000	65,000	100%
81	595 Legal & Lexipol	598	9,494	15,000	63%

82	<b>Total 550.4 Prof Services &amp; Insurance</b>	<b>\$ 598</b>	<b>\$ 74,494</b>	<b>\$ 80,000</b>	<b>93%</b>
83	<b>564 Cal-ID, ARIES, SunRidge, LEFTA</b>		130,246	170,000	77%
84	<b>589 Police Misc Expense</b>		1,076		
85	<b>Total Expenses</b>	<b>\$ 472,853</b>	<b>\$ 1,777,697</b>	<b>\$ 3,267,699</b>	<b>54%</b>
86	<b>Net Operating Income</b>	<b>\$ 312,871</b>	<b>\$ (820,081)</b>	<b>\$ (1,666,199)</b>	<b>49%</b>
87	<b>Net Income</b>	<b>\$ 312,871</b>	<b>\$ (820,081)</b>	<b>\$ (1,666,199)</b>	<b>49%</b>

Saturday, Jan 04, 2025 11:57:27 AM GMT-8 - Accrual Basis





**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: Parks Unaudited**  
 For Period July to December 2024

Line	Account	Dec 2024	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	420.1 Parks Assessments				
3	424 Special Tax-L&L Parks	25,144	25,144	47,000	53%
4	<b>Total 420.1 Parks Assessments</b>	<b>\$ 25,144</b>	<b>\$ 25,144</b>	<b>\$ 47,000</b>	<b>53%</b>
5	420.2 Parks Rental Revenue				
6	427 Community Center Revenue	3,775	22,070	30,000	74%
7	438 Tennis Court Revenue	(10)	1,476	2,000	74%
8	439 Other Community Center Revenue		12,569		
9	<b>Total 420.2 Parks Rental Revenue</b>	<b>\$ 3,765</b>	<b>\$ 36,115</b>	<b>\$ 32,000</b>	<b>113%</b>
10	470 KCC Reserves	30,000	30,000	30,000	100%
11	471 KCC Annual Fees	14,848	14,848	29,000	51%
12	<b>Total Income</b>	<b>\$ 73,757</b>	<b>\$ 106,107</b>	<b>\$ 138,000</b>	<b>77%</b>
13	<b>Gross Profit</b>	<b>\$ 73,757</b>	<b>\$ 106,107</b>	<b>\$ 138,000</b>	<b>77%</b>
14	Expenses				
15	600 Park/Rec Sal & Ben				
16	601 Park & Rec Administrator	(17,660)	7,296	21,000	35%
17	602 Custodial Salary	17,415	17,415	43,000	41%
18	623 Social Security/Medicare - Dist	2,118	2,118	4,896	43%
19	<b>Total 600 Park/Rec Sal &amp; Ben</b>	<b>\$ 1,873</b>	<b>\$ 26,829</b>	<b>\$ 68,896</b>	<b>39%</b>
20	635 Park/Recreation Expenses				
21	640 Parks Expenses				
22	641 General Maintenance	4,182	12,492	25,000	50%
23	642 Utilities-Community Center	1,026	18,323	25,000	73%
24	643 Janitorial Supplies		1,269	2,500	51%
25	644 Landscaping	2,775	22,370	34,000	66%
26	645 Workers Comp		3,000	3,000	100%
27	646 Community Center Repairs		300	4,000	8%
28	647 Legal/Consulting		0	5,000	0%
29	<b>Total 640 Parks Expenses</b>	<b>\$ 7,984</b>	<b>\$ 57,754</b>	<b>\$ 98,500</b>	<b>59%</b>
30	650 Other Park Expenses				
31	657 General Liability		15,000	15,000	100%
32	658 Levy Administration	2,164	6,400	7,500	85%
33	659 Other Park Expenses		11,684	1,000	1168%
34	674 Tennis Court Maint/Repair		183	1,000	18%
35	<b>Total 650 Other Park Expenses</b>	<b>\$ 2,164</b>	<b>\$ 33,266</b>	<b>\$ 24,500</b>	<b>136%</b>
36	<b>Total 635 Park/Recreation Expenses</b>	<b>\$ 10,148</b>	<b>\$ 91,020</b>	<b>\$ 123,000</b>	<b>74%</b>
37	950 Capital Outlay				

38	978 Pk/Rec Furn/Eq			(638)	
39	Total 950 Capital Outlay	\$ -	\$ (638)	\$ -	
40	Total Expenses	\$ 12,021	\$ 117,210	\$ 191,896	61%
41	Net Operating Income	\$ 61,736	\$ (11,103)	\$ (53,896)	21%
42	Other Expenses				
43	700 Bond Expense		0		
44	975 Community Center Loan Repayment		0	30,500	0%
45	Total 700 Bond Expense	\$ -	\$ -	\$ 30,500	0%
46	Total Other Expenses	\$ -	\$ -	\$ 30,500	0%
47	Net Other Income	\$ -	\$ -	\$ (30,500)	0%
48	Net Income	\$ 61,736	\$ (11,103)	\$ (84,396)	13%

Saturday, Jan 04, 2025 12:06:51 PM GMT-8 - Accrual Basis



**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: Waste Management Unaudited**  
 For Period July to December 2024

Line	Account	Dec 2024	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	440 Interest and Admin Charges				
3	448 Franchise Fees	100	42,555	120,000	35%
4	<b>Total 440 Interest and Admin Charges</b>	<b>\$ 100</b>	<b>\$ 42,555</b>	<b>\$ 120,000</b>	<b>35%</b>
5	460 Waste Removal Revenue				
6	455 Waste Management Interest		0	2,000	0%
7	<b>Total 460 Waste Removal Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>0%</b>
8	481 Waste Management Grant		75,000	75,000	100%
9	<b>Total Income</b>	<b>\$ 100</b>	<b>\$ 117,555</b>	<b>\$ 197,000</b>	<b>60%</b>
10	<b>Gross Profit</b>	<b>\$ 100</b>	<b>\$ 117,555</b>	<b>\$ 197,000</b>	<b>60%</b>
11	Expenses				
12	750 Waste Management Expenses				
13	751 Waste Removal Franchise Fee Exp	1,567	19,590	51,000	38%
14	752 Waste Management Program Admin		0	31,000	0%
15	753 Other Waste Management Exp		0	5,000	0%
16	754 Consulting/Legal (Waste Mgmt)		90	40,000	0%
17	799 Waste Mgmt Grant Exp	563	22,492	75,000	30%
18	<b>Total 750 Waste Management Expenses</b>	<b>\$ 2,130</b>	<b>\$ 42,173</b>	<b>\$ 202,000</b>	<b>21%</b>
19	<b>Total Expenses</b>	<b>\$ 2,130</b>	<b>\$ 42,173</b>	<b>\$ 202,000</b>	<b>21%</b>
20	<b>Net Operating Income</b>	<b>\$ (2,030)</b>	<b>\$ 75,382</b>	<b>\$ (5,000)</b>	<b>-1508%</b>
21	<b>Net Income</b>	<b>\$ (2,030)</b>	<b>\$ 75,382</b>	<b>\$ (5,000)</b>	<b>-1508%</b>

**KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT**



**MONTHLY FINANCIALS  
FOR THE PERIOD JULY 1, 2024 THROUGH NOVEMBER 30, 2024**



**Kensington Police Protection & Community Services District**  
**Balance Sheet Unaudited**  
For Period July to November 2024

Line	Account	
1	<b>ASSETS</b>	
2	<b>Current Assets</b>	
3	<b>Bank Accounts</b>	
4	100 Petty Cash	100
5	101 Five Star Checking	46,136
6	103 Five Star Saving	827
7	104 CLASS - KCC Capital	31,540
8	105 CLASS - KPPCSD	1,506,418
9	139 LAIF-District	77,894
10	<b>Total Bank Accounts</b>	<b>1,662,915</b>
11	<b>Total Current Assets</b>	<b>1,662,915</b>
12	<b>Fixed Assets</b>	
13	<b>160 Police Fixed Assets</b>	
14	161 Police Bldg Improvements	200,061
15	162 Patrol Cars	494,913
16	163 Patrol Cars Accessories	43,673
17	165 Personal Police Equipment	72,587
18	166 Police Traffic Equipment	19,008
19	167 Station Equipment-Police	65,694
20	168 Office Furn & Equip	11,333
21	169 Computer Equip	111,257
22	<b>Total 160 Police Fixed Assets</b>	<b>1,018,526</b>
23	<b>170 Park/Rec Fixed Assets</b>	196,538
24	171 Land	2,808,347
25	172 Community Center Building	2,310,260
26	173 Community Center Improvements	158,833
27	174 Park Improvements	919,380
28	178 Pk/R Furn & Fixtures	50,600
29	<b>Total 170 Park/Rec Fixed Assets</b>	<b>6,443,959</b>
30	189 Accumulated Depreciation	(1,823,223)
31	<b>Total Fixed Assets</b>	<b>5,639,263</b>
32	<b>Other Assets</b>	
33	190 Deferred Outflows - OPEB	694,408
34	191 Deferred Outflows - Pension	3,157,152
35	<b>Total Other Assets</b>	<b>3,851,560</b>
36	<b>TOTAL ASSETS</b>	<b>11,153,738</b>
37	<b>LIABILITIES AND EQUITY</b>	
38	<b>Liabilities</b>	

39	<b>Current Liabilities</b>	
40	<b>Accounts Payable</b>	
41	210 Accounts Payable	52,546
42	<b>Total Accounts Payable</b>	<u>52,546</u>
43	<b>Credit Cards</b>	
44	213 Cal Card #12227	2,275
45	<b>Total Credit Cards</b>	<u>2,275</u>
46	<b>Other Current Liabilities</b>	
47	220 Payroll Liabilities	
48	231 AFLAC	256
49	<b>Total 220 Payroll Liabilities</b>	<u>256</u>
50	<b>Total Other Current Liabilities</b>	<u>256</u>
51	<b>Total Current Liabilities</b>	<u>55,077</u>
52	<b>Long-Term Liabilities</b>	
53	<b>240 2020 Pension Obligation Bond</b>	
54	241 2020 POB - ST Portion	181,000
55	242 2020 POB - LT Portion	3,721,000
56	<b>Total 240 2020 Pension Obligation Bond</b>	<u>3,902,000</u>
57	<b>265 Compensated Absence/Vac Buyback</b>	81,194
58	<b>290 Community Center Loan</b>	
59	291 Community Center Loan - ST	25,325
60	292 Community Center Loan - LT	111,296
61	<b>Total 290 Community Center Loan</b>	<u>136,621</u>
62	<b>293 Vehicle Capital Lease</b>	146,533
63	<b>295 Net OPEB Liability</b>	(138,185)
64	<b>296 Net Pension Liability</b>	738,199
65	<b>297 Deferred Inflows - OPEB</b>	340,223
66	<b>298 Deferred Inflows - Pension</b>	1,861,343
67	<b>Total Long-Term Liabilities</b>	<u>7,067,928</u>
68	<b>Total Liabilities</b>	<u>7,123,006</u>
69	<b>Equity</b>	
70	<b>350 Invest. in Assets</b>	5,164,503
71	<b>390 Retained Earnings</b>	388,466
72	<b>395 Prior Period Adjustment</b>	(162,591)
73	<b>Net Income</b>	<u>(1,359,646)</u>
74	<b>Total Equity</b>	<u>4,030,732</u>
75	<b>TOTAL LIABILITIES AND EQUITY</b>	<u>11,153,738</u>



**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: General Fund Unaudited**  
 For Period July to November 2024

Line	Account	Nov 2024	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	400 Property Tax Revenue				
3	401 Levy Tax - Co. Prop. 1%		72,369	2,522,000	3%
4	<b>Total 400 Property Tax Revenue</b>	<b>\$ -</b>	<b>\$ 72,369</b>	<b>\$ 2,522,000</b>	<b>3%</b>
5	440 Interest and Admin Charges				
6	456 Interest	6,383	45,158	30,000	151%
7	458 Other District Rev - Allocation	14,136	31,180	31,000	101%
8	<b>Total 440 Interest and Admin Charges</b>	<b>\$ 20,519</b>	<b>\$ 76,338</b>	<b>\$ 61,000</b>	<b>125%</b>
9	480 General Fund Rental Revenue		7,316		
10	<b>Total Income</b>	<b>\$ 20,519</b>	<b>\$ 156,022</b>	<b>\$ 2,583,000</b>	<b>6%</b>
11	<b>Gross Profit</b>	<b>\$ 20,519</b>	<b>\$ 156,022</b>	<b>\$ 2,583,000</b>	<b>6%</b>
12	Expenses				
14	800 District Expenses				
15	815 Admin Communications	2,274	5,295	9,500	56%
16	816 Office Supplies	159	1,703	3,000	57%
17	817 Postage	120	380	2,500	15%
18	818 Mileage Reimbursement	107	360	1,000	36%
19	819 Dues/Subscriptions	646	16,970	18,000	94%
20	820 Copier Contract	325	1,790	3,500	51%
21	825 Board Continuing Ed/Conferences		0	6,000	0%
22	831 Training and Travel Admin	1,138	4,554	15,000	30%
23	860 Election		0	8,000	0%
24	870 County Expenditures		0	25,000	0%
25	898 Other Expenses	52	(341)	5,000	-7%
26	<b>Total 800 District Expenses</b>	<b>\$ 4,821</b>	<b>\$ 30,711</b>	<b>\$ 96,500</b>	<b>32%</b>
27	800.2 Salaries & Benefits				
28	807 Salaries	19,315	84,901	273,000	31%
29	808 Payroll Taxes	1,825	8,381	19,278	43%
30	<b>Total 800.2 Salaries &amp; Benefits</b>	<b>\$ 21,139</b>	<b>\$ 93,282</b>	<b>\$ 292,278</b>	<b>32%</b>
31	800.3 Professional Services				
32	830 Legal (District/Personnel)	9,197	23,704	35,000	68%
33	835 Consulting	10,708	80,085	100,000	80%
34	840 Accounting/Audit	23,834	81,724	160,000	51%
35	<b>Total 800.3 Professional Services</b>	<b>\$ 43,739</b>	<b>\$ 185,512</b>	<b>\$ 295,000</b>	<b>63%</b>
36	800.4 Insurances & LAFCO				
37	850 Insurance		55,308	55,000	101%
38	851 Workers Compensation		4,395	3,000	147%

39	<b>861 LAFCO</b>		1,547	2,000	77%
40	<b>Total 800.4 Insurances &amp; LAFCO</b>	<b>\$ -</b>	<b>\$ 61,250</b>	<b>\$ 60,000</b>	<b>102%</b>
41	<b>997 Payroll Expense</b>	294	12,107	15,000	81%
42	<b>Total Expenses</b>	<b>\$ 69,993</b>	<b>\$ 382,411</b>	<b>\$ 758,778</b>	<b>50%</b>
43	<b>Net Operating Income</b>	<b>\$ (49,474)</b>	<b>\$ (226,389)</b>	<b>\$ 1,824,222</b>	<b>-12%</b>
44	<b>Net Income</b>	<b>\$ (49,474)</b>	<b>\$ (226,389)</b>	<b>\$ 1,824,222</b>	<b>-12%</b>

Thursday, Jan 02, 2025 07:39:09 AM GMT-8 - Accrual Basis





**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: Police Fund Unaudited**  
 For Period July to November 2024

Line	Account	Nov 2024	YTD Atual	FY 25 Budget	% of Budget	
1	Income					
2	400.1 Assessments					
3	402 Special Tax-Police			0	685,500	0%
4	404 Measure G Supplemental Tax			0	700,000	0%
5	Total 400.1 Assessments	\$ -	\$ -	\$ 1,385,500	0%	
6	400.2 Grant Revenue					
7	414 POST Reimbursement	253	768	10,000	8%	
8	415 SLESF	19,628	123,520	200,000	62%	
9	Total 400.2 Grant Revenue	\$ 19,881	\$ 124,288	\$ 210,000	59%	
10	400.3 Reimbursements & Fees					
11	410 Police Fees/Service Charges	2,132	6,364	6,000	106%	
12	418 Reimbursements/Refunds	70	240			
13	Total 400.3 Reimbursements & Fees	\$ 2,202	\$ 6,603	\$ 6,000	110%	
14	422 Other PD Grants	41,000	41,000			
15	Total Income	\$ 63,083	\$ 171,892	\$ 1,601,500	11%	
16	Gross Profit	\$ 63,083	\$ 171,892	\$ 1,601,500	11%	
17	Expenses					
18	500 Police Salaries					
19	502 Officers Salaries					
20	502.1 Officers Salary	105,238	457,779	1,230,532	37%	
21	503 Holiday Pay	3,493	17,864	46,000	39%	
22	503.4 Incentive Pay-Longevity Pay	804	3,617			
23	504 Incentive Pay- Education	1,061	4,773	15,000	32%	
24	505 Incentive Pay- POST Certificate	2,194	12,915	26,852	48%	
25	Total 502 Officers Salaries	\$ 112,789	\$ 496,948	\$ 1,318,384	38%	
26	506 Overtime	7,144	28,904	50,000	58%	
27	Total 500 Police Salaries	\$ 119,933	\$ 525,852	\$ 1,368,384	38%	
28	500.1 Benefits					
29	509 Hiring Bonus	2,000	10,000	12,000	83%	
30	516 Uniform Allowance	900	4,000	12,000	33%	
31	520 In Lieu Health Expense	500	2,000			
32	521-A Medical/Vision/Dental-Active	(1,543)	83,396	265,243	31%	
33	521-R Medical/Vision/Dental-Retired	719	49,541	145,445	34%	
34	522 Officer Life Insurance	580	3,308	6,000	55%	
35	Total 500.1 Benefits	\$ 3,156	\$ 152,245	\$ 440,688	35%	
36	500.2 Taxes & Worker's Comp					
37	523 Medicare	1,997	7,897	19,000	42%	

38	530 Workers Compensation		45,000	45,000	100%
39	<b>Total 500.2 Taxes &amp; Worker's Comp</b>	<b>\$ 1,997</b>	<b>\$ 52,897</b>	<b>\$ 64,000</b>	<b>83%</b>
40	<b>500.3 Retirement</b>				
41	527 CalPERS District Share	18,814	136,780	280,227	49%
42	529 Pension Obligation Bond Payment		0	330,900	0%
43	<b>Total 500.3 Retirement</b>	<b>\$ 18,814</b>	<b>\$ 136,780</b>	<b>\$ 611,127</b>	<b>22%</b>
44	<b>550 Police Operating Expenses</b>				
45	519 Axon - Body Cam/Tasers/Storage		10,920	25,000	44%
46	554 Traffic Safety/Equipment		12,169	8,000	152%
47	568 Evidence, Investigation, Forens		767	8,000	10%
48	571 Records, PRA, and Redaction Sof	75	300	8,000	4%
49	575 Community Safety Cameras		0	15,000	0%
50	576 Law, Subscriptions, and Members	20	1,140	3,000	38%
51	593 Volunteer Programs		(233)	2,000	-12%
52	594 Police & Community Events	702	3,124	4,000	78%
53	599 Police Taxes Administration		0	5,000	0%
54	<b>Total 550 Police Operating Expenses</b>	<b>\$ 797</b>	<b>\$ 28,186</b>	<b>\$ 78,000</b>	<b>36%</b>
55	<b>550.1 Buiding &amp; District Expenses</b>				
56	552 Office Supplies and Expenses		2,269	5,000	45%
57	567 Building Alarm, Fire, Security	1,416	4,996	5,000	100%
58	580 PG&E, EBMUD, and Phone	2,757	14,574	35,000	42%
59	581 Building Repairs and Maintenanc	(953)	3,882	5,000	78%
60	587 Rubicon IT Contract	4,495	27,089	50,000	54%
61	590 Janitorial	1,150	5,018	12,000	42%
62	592 Website Social Media Contracts		0	7,500	0%
63	597 Police Bldg. Lease	11,302	38,621	88,000	44%
64	<b>Total 550.1 Buiding &amp; District Expenses</b>	<b>\$ 20,168</b>	<b>\$ 96,450</b>	<b>\$ 207,500</b>	<b>46%</b>
65	<b>550.2 Fleet Related Expenses</b>				
66	561 Fleet Maintenance, Fuel, Toll,	8,847	25,435	53,000	48%
67	563 Vehicle Lease	5,514	30,882	50,000	62%
68	566 Radio Maintenance		10,488	12,000	87%
69	588 Police Fleet Cellular Contract	808	3,268	10,000	33%
70	<b>Total 550.2 Fleet Related Expenses</b>	<b>\$ 15,170</b>	<b>\$ 70,072</b>	<b>\$ 125,000</b>	<b>56%</b>
71	<b>550.3 Personnel Miscellaneous</b>				
72	553 Police Uniforms, Eqpmt, & Duty	3,224	4,671	15,000	31%
73	570 Training and Travel Exp		5,646	30,000	19%
74	572 Recruiting, Hiring, and Backgro	141	6,918	5,000	138%
75	572.1 Consulting - Bckgrnd/hiring/rec	6,332	19,703	70,000	28%
76	<b>Total 572 Recruiting, Hiring, and Backgro</b>	<b>\$ 6,473</b>	<b>\$ 26,621</b>	<b>\$ 75,000</b>	<b>35%</b>
77	574 Reserve Program	208	208	3,000	7%
78	<b>Total 550.3 Personnel Miscellaneous</b>	<b>\$ 9,904</b>	<b>\$ 37,146</b>	<b>\$ 123,000</b>	<b>30%</b>
79	<b>550.4 Prof Services &amp; Insurance</b>				
80	591 General Liability Insurance		65,000	65,000	100%
81	595 Legal & Lexipol	4,049	8,895	15,000	59%

82	<b>Total 550.4 Prof Services &amp; Insurance</b>	<b>\$ 4,049</b>	<b>\$ 73,895</b>	<b>\$ 80,000</b>	<b>92%</b>
83	<b>564 Cal-ID, ARIES, SunRidge, LEFTA</b>		130,246	170,000	77%
84	<b>589 Police Misc Expense</b>	(360)	1,076		
85	<b>Total Expenses</b>	<b>\$ 193,627</b>	<b>\$ 1,304,844</b>	<b>\$ 3,267,699</b>	<b>40%</b>
86	<b>Net Operating Income</b>	<b>\$ 130,544</b>	<b>\$ 1,132,952</b>	<b>\$ (1,666,199)</b>	<b>-68%</b>
87	<b>Net Income</b>	<b>\$ 130,544</b>	<b>\$ 1,132,952</b>	<b>\$ (1,666,199)</b>	<b>-68%</b>

Thursday, Jan 02, 2025 08:13:01 AM GMT-8 - Accrual Basis



**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: Parks Unaudited**  
 For Period July to November 2024

Line	Account	Nov 2024	YTD Actuals	FY 25 Budget	% of Budget
1	Income				
2	420.1 Parks Assessments				
3	424 Special Tax-L&L Parks		0	47,000	0%
4	Total 420.1 Parks Assessments	\$ -	\$ -	\$ 47,000	0%
5	420.2 Parks Rental Revenue				
6	427 Community Center Revenue	2,650	18,295	30,000	61%
7	438 Tennis Court Revenue	(10)	1,486	2,000	74%
8	439 Other Community Center Revenue		12,569		
9	Total 420.2 Parks Rental Revenue	\$ 2,640	\$ 32,350	\$ 32,000	101%
10	470 KCC Reserves		0	30,000	0%
11	471 KCC Annual Fees		0	29,000	0%
12	Total Income	\$ 2,640	\$ 32,350	\$ 138,000	23%
13	Gross Profit	\$ 2,640	\$ 32,350	\$ 138,000	23%
14	Expenses				
15	600 Park/Rec Sal & Ben				
16	601 Park & Rec Administrator	4,604	24,956	21,000	119%
17	602 Custodial Salary		0	43,000	0%
18	623 Social Security/Medicare - Dist		0	4,896	0%
19	Total 600 Park/Rec Sal & Ben	\$ 4,604	\$ 24,956	\$ 68,896	36%
20	635 Park/Recreation Expenses				
21	640 Parks Expenses				
22	641 General Maintenance	356	8,309	25,000	33%
23	642 Utilities-Community Center	6,784	17,297	25,000	69%
24	643 Janitorial Supplies		1,269	2,500	51%
25	644 Landscaping	2,775	19,595	34,000	58%
26	645 Workers Comp		3,000	3,000	100%
27	646 Community Center Repairs		300	4,000	8%
28	647 Legal/Consulting		0	5,000	0%
29	Total 640 Parks Expenses	\$ 9,915	\$ 49,770	\$ 98,500	51%
30	650 Other Park Expenses				
31	657 General Liability		15,000	15,000	100%
32	658 Levy Administration		4,235	7,500	56%
33	659 Other Park Expenses	8	11,684	1,000	1168%
34	674 Tennis Court Maint/Repair	183	183	1,000	18%
35	Total 650 Other Park Expenses	\$ 191	\$ 31,102	\$ 24,500	127%
36	Total 635 Park/Recreation Expenses	\$ 10,106	\$ 80,872	\$ 123,000	66%
40	950 Capital Outlay				

41	978 Pk/Rec Furn/Eq			(638)	
42	Total 950 Capital Outlay	\$	-	\$ (638)	\$ -
43	Total Expenses	\$	14,710	\$ 105,189	\$ 191,896 55%
44	Net Operating Income	\$	(12,070)	\$ (72,839)	\$ (53,896) 135%
48	Other Expenses				
50	700 Bond Expense				
51	975 Community Center Loan Repayment			0	30,500 0%
52	Total 700 Bond Expense	\$	-	\$ -	\$ 30,500 0%
53	Total Other Expenses	\$	-	\$ 4,592,871	\$ 30,500 15059%
54	Net Other Income	\$	-	\$ (4,877)	\$ (30,500) 16%
55	Net Income	\$	(12,070)	\$ (77,716)	\$ (84,396) 92%

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**Kensington Police Protection & Community Services District**  
**Budget vs. Actuals: Waste Management Unaudited**  
 For Period July to November 2024

Line	Account	Nov 2024	YTD Actual	FY 25 Budget	% of Budget
1	Income				
2	440 Interest and Admin Charges				
3	448 Franchise Fees	6,088	42,454	120,000	35%
4	<b>Total 440 Interest and Admin Charges</b>	<b>\$ 6,089</b>	<b>\$ 42,455</b>	<b>\$ 120,000</b>	<b>35%</b>
5	460 Waste Removal Revenue				
6	455 Waste Management Interest		0	2,000	0%
7	<b>Total 460 Waste Removal Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>0%</b>
8	481 Waste Management Grant		75,000	75,000	100%
9	<b>Total Income</b>	<b>\$ 6,089</b>	<b>\$ 117,455</b>	<b>\$ 197,000</b>	<b>60%</b>
10	<b>Gross Profit</b>	<b>\$ 6,089</b>	<b>\$ 117,455</b>	<b>\$ 197,000</b>	<b>60%</b>
11	Expenses				
12	750 Waste Management Expenses				
13	751 Waste Removal Franchise Fee Exp		18,023	51,000	35%
14	752 Waste Management Program Admin		0	31,000	0%
15	753 Other Waste Management Exp		0	5,000	0%
16	754 Consulting/Legal (Waste Mgmt)	90	90	40,000	0%
17	799 Waste Mgmt Grant Exp	1,333	21,930	75,000	29%
18	<b>Total 750 Waste Management Expenses</b>	<b>\$ 1,423</b>	<b>\$ 40,043</b>	<b>\$ 202,000</b>	<b>20%</b>
19	<b>Total Expenses</b>	<b>\$ 1,423</b>	<b>\$ 40,043</b>	<b>\$ 202,000</b>	<b>20%</b>
20	<b>Net Operating Income</b>	<b>\$ 4,666</b>	<b>\$ 77,412</b>	<b>\$ (5,000)</b>	<b>-1548%</b>
21	<b>Net Income</b>	<b>\$ 4,666</b>	<b>\$ 77,412</b>	<b>\$ (5,000)</b>	<b>-1548%</b>

Vendor: 41677

KPPCSD

Fund #	Rev #	Revenue Description	Secured Levy Collections	Payment PCT	Levy Advance Collections	Collection Fee	Previous Payments	Amount Payable
3255	9010	PROP TAXES-CURRENT SEC	2,457,945.42	0.55	1,351,869.98	0.00	0.00	1,351,869.98
3255	9011	PROP TAXES-SUPPLEMENTAL	10,966.25	0.55	6,031.44	0.00	0.00	6,031.44
3255	9013	PROP TAXES-UNITARY	24,800.07	0.55	13,640.04	0.00	0.00	13,640.04
3255	9020	PROP TAXES-CURRENT UNSEC	72,368.55	1.00	72,368.55	0.00	72,368.55	0.00
3255	9030	PROP TAXES-PRIOR SECURED	-12,422.21	1.00	-12,422.21	0.00	0.00	-12,422.21
3255	9031	PROP TAX-PRIOR SUPPLEMENT	-6,309.45	1.00	-6,309.45	0.00	0.00	-6,309.45
3255	9035	PROP TAX-PRIOR UNSECURED	1,377.67	1.00	1,377.67	0.00	0.00	1,377.67
3255	9066	SPECIAL TAX-FIRE/POLICE	686,040.00	0.55	377,322.00	0.00	0.00	377,322.00
3255	9580	OTHER IN LIEU TAXES	77.42	1.00	77.42	0.00	0.00	77.42
3255	9607	ASSESSMENT COLLECTION FEE	-4,331.80	0.55	-2,382.49	0.00	0.00	-2,382.49
3255	9895	MISC CURRENT SERVICES	705,522.96	0.55	388,037.63	0.00	0.00	388,037.63
Total 3255 KENSGTN COMMUNITY SERV			3,936,034.88		2,189,610.58	0.00	72,368.55	2,117,242.03
3257	9607	ASSESSMENT COLLECTION FEE	-2,110.56	0.55	-1,160.81	0.00	0.00	-1,160.81
3257	9754	STREET LIGHTS & LANDSCP	47,826.16	0.55	26,304.39	0.00	0.00	26,304.39
Total 3257 KENSINGTON PARK LLD			45,715.60		25,143.58	0.00	0.00	25,143.58
Total 41677 KPPCSD			3,981,750.48		2,214,754.16	0.00	72,368.55	2,142,385.61

## Deposit Summary

11/20/2024 2:27 PM

Kensington Police Protection &amp; Community Services District

Summary of Deposits to 101 · Five Star Checking on 11/20/2024

Chk No.	PmtMethod	Rcd From	Memo	Amount
2605	Electronic	Bay View Refuse A/R	461 Bayview October 2024	5,688.56
215609	Check	Contra Costa County	410 September 2024 Fines and Fees	650.69
210792	Check	Contra Costa County	415 24-25 August SLESF COPS ALLOC	19,628.31
206235	Check	Contra Costa County	410 572-040-016-6 SEC PF	744.40
0000995438	Check	KFPD	458 50% of Ridgeline invoice# 23022-04	3,967.50
0000995434	Check	KFPD	458 50% of Ridgeline invoice# 23022-05 ...	4,814.38
0000995439	Check	KFPD	458 50% of Ridgeline invoice# 23022-07	5,353.75
114091230	Check	Metropolitan Reporting Bureau	410 Police report	20.00
68471400	Check	State of California	414 Peace Officer Standards & Trng: Vouc...	252.60
68515570	Check	State of California	422 SEC., Transaportation Agency	41,000.00
2121	Check	Community Center Rental	427 KCC rental from Mary Firestone	708.00
1339	Check		460 Mill Program from Amy DuPage	100.00
1140	Check		460 Mill Program from Alan Klaassen	100.00
1002	Check		460 Mill Program from Carolyn De Agosto	100.00
101	Check		460 Mill Program from Nicole Sahf	100.00
161	Check	KPOA	418 Joint Gift KPD and KPOA	70.00

**Less Cash Back:****Deposit Total:****83,298.19**



## Kensington Police Protection &amp; CSD

## Deposit Detail

December 23, 2024

DATE	TRANSACTION TYPE	NUM	CUSTOMER FULL NAME	VENDOR	MEMO/DESCRIPTION	CLEARED	AMOUNT
101 Five Star Checking							
34727							
12/23/2024	Deposit				Mobile Capture Deposit	Cleared	\$100.00
12/23/2024	Deposit				Mobile Capture Deposit		\$100.00
34728							
12/23/2024	Deposit			US Bank CCard	Mobile Capture Deposit	Cleared	\$259.51
12/23/2024	Deposit			US Bank CCard	Mobile Capture Deposit		\$259.51
34729							
12/23/2024	Deposit			Data Ticket Inc.	Mobile Capture Deposit	Cleared	\$45.01
12/23/2024	Deposit			Data Ticket Inc.	Mobile Capture Deposit		\$45.01
34730							
12/23/2024	Deposit			Contra Costa County Auditor - Controller	24-25 September SLESF COPS ALLOC	Cleared	\$19,203.63
12/23/2024	Deposit			Contra Costa County Auditor - Controller	24-25 September SLESF COPS ALLOC		\$19,203.63
34731							
12/23/2024	Deposit			Kensington Community Council	Bi-annual use fee	Cleared	\$14,848.00
12/23/2024	Deposit			Kensington Community Council	Bi-annual use fee		\$14,848.00
34732							
12/23/2024	Deposit			Kensington Community Council	Mobile Capture Deposit	Cleared	\$30,000.00
12/23/2024	Deposit			Kensington Community Council	Mobile Capture Deposit		\$30,000.00
34733							
12/23/2024	Deposit			Contra Costa County Auditor - Controller	10/24 Kensington Traffic Safety, School and Fines	Cleared	\$715.50
12/23/2024	Deposit			Contra Costa County Auditor - Controller	10/24 Kensington Traffic Safety, School and Fines		\$715.50
34734							
12/23/2024	Deposit		Lexis Nexis		Mobile Capture Deposit	Cleared	\$20.00
12/23/2024	Deposit		Lexis Nexis		Mobile Capture Deposit		\$20.00
34735							
12/23/2024	Deposit			Contra Costa County Auditor - Controller	Mobile Capture Deposit	Cleared	\$200.00
12/23/2024	Deposit			Contra Costa County Auditor - Controller	Mobile Capture Deposit		\$200.00

**Total amount deposited:- \$65,391.65**



## KENSINGTON POLICE DEPARTMENT

10940 San Pablo Avenue ▪ El Cerrito ▪ CA ▪ 94530

(510) 526-4141

[www.kppcsd.org](http://www.kppcsd.org)

**DATE:** December 1st, 2024

**TO:** David Aranda: General Manager

**FROM:** M. Gancasz, Chief of Police

**RE:** Police Chief's Monthly Report, November 2024

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### Patrol Operations

The Kensington Police Department continued its commitment to maintaining public safety, managing 1,319 incidents—an increase from the 1,296 incidents recorded in October. Our officers were proactive, completing 1,123 actions, including 131 traffic stops, resulting in 98 citations focused on enhancing road safety.

Officers responded to 196 dispatched calls for service, a decrease from 271 in October. This reflects both our proactive efforts and the overall decline in reported incidents. Additionally, the department filed 20 investigative reports with the District Attorney, showing a notable increase from the 15 reports in the previous month. This increase highlights our effective case resolution and reduced crime trends.

Our investigative work included several significant felony cases, including a strong-arm robbery, felony vehicle burglary, grand theft, and vehicle theft. Officers made one felony arrest for robbery and a misdemeanor arrest for public intoxication.

Crime pattern analysis indicated that most NIBRS-reportable offenses occurred on Tuesdays and Fridays, with a higher concentration of incidents during the early morning hours (12:00 AM to 5:59 AM) and the afternoon (12:00 PM to 5:59 PM).

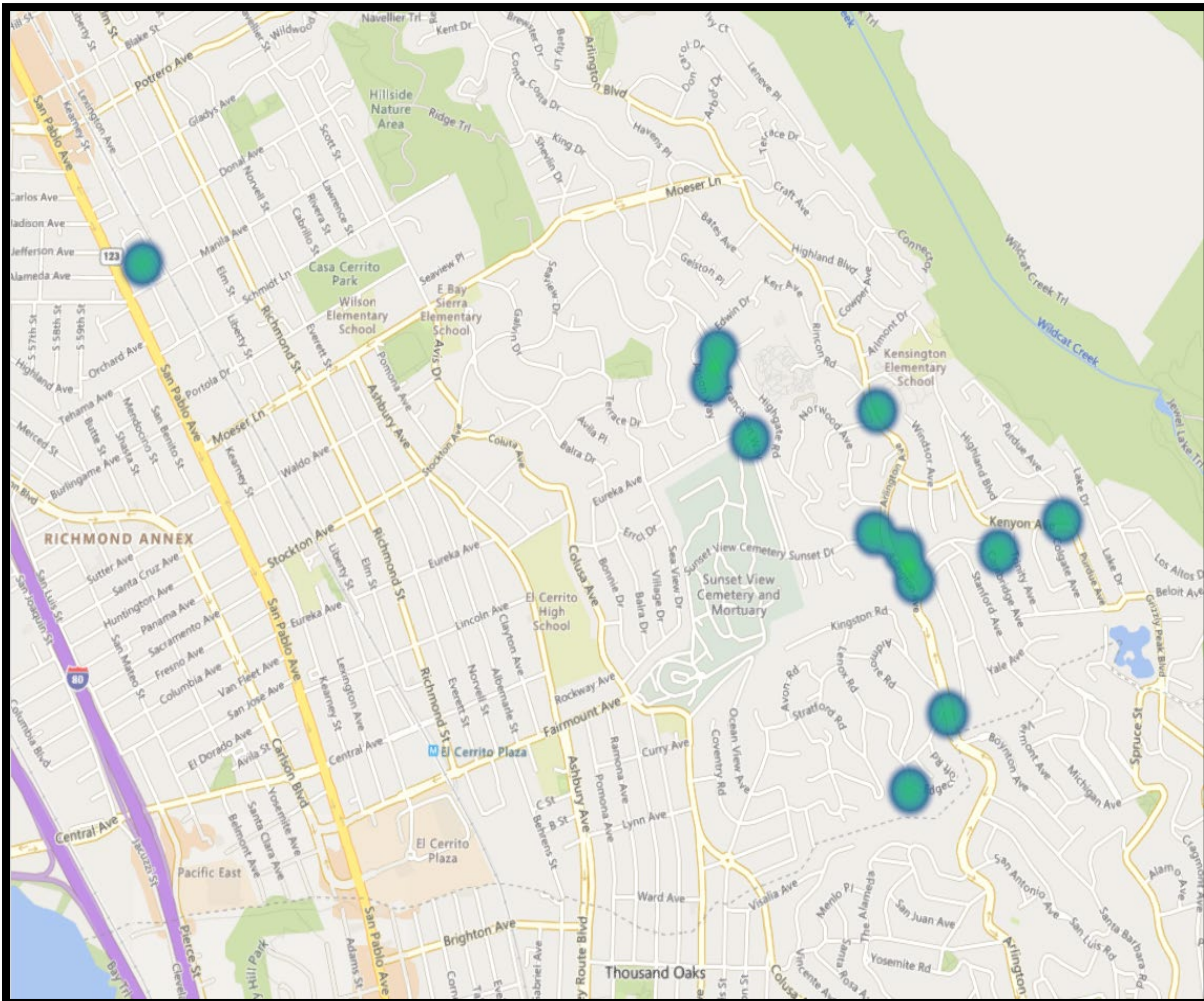
Our response times improved, with the average dropping to 4.41 minutes in November from 5.72 minutes in October. This demonstrates the department's efficient service to the community.

Our officers' dedication to proactive policing and public safety ensures that Kensington remains safe and secure for all residents.

## Case Volume Analysis

Time	Day of the Week							Total
	MO	TU	WE	TH	FR	SA	SU	
0-559	1	1	1	0	1	3	0	7
600-1159	0	1	0	0	2	0	0	3
1200-1759	1	2	0	1	1	0	1	6
1800-2359	0	1	0	0	0	0	1	2
<b>Total</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>18</b>

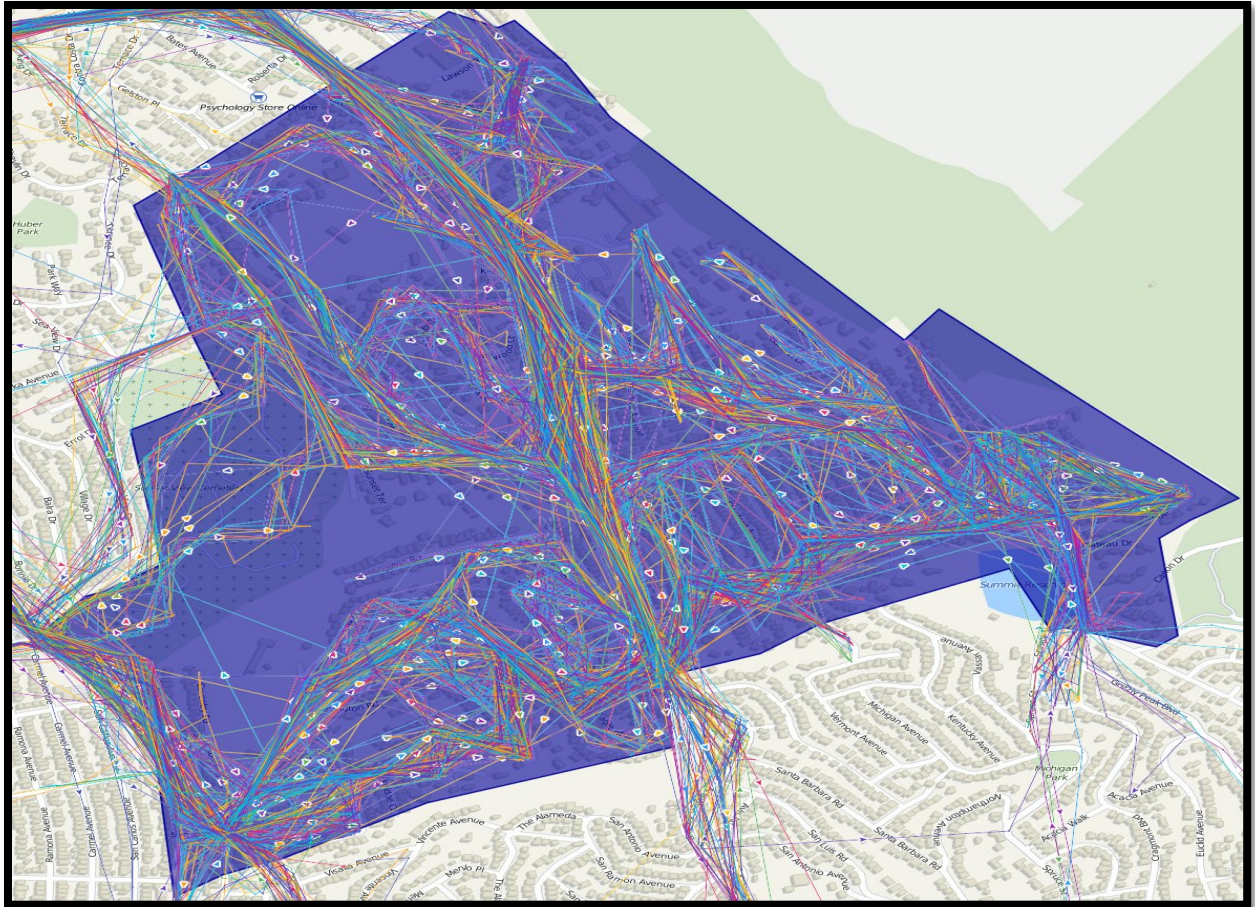
Table 1. Date and Time Heatmap





## Figure 4. Patrol fleet mapping

Kensington's patrol fleet is tracked with GPS technology, allowing real-time mapping. Figure 4 depicts the Special District of Kensington boundary (dark blue), and the six colored lines represent black-and-white patrol car locations inside the district throughout the month.



## Patrol Activity Log

**Nov 3:** Officers responded to a medical emergency on Anson Way. A report was taken.

**Nov 3:** Officers were dispatched to Purdue Avenue for a report of license plate theft. A report was taken.

**Nov 4:** Officers responded to Coventry Road to investigate a credit card fraud incident. A report was taken.

**Nov 5:** Officers were called to Eureka Avenue for a medical emergency. Kensington Fire personnel transported the individual to a local hospital.

**Nov 5:** Officers responded to Arlington Avenue and Sunset Drive for an injured person in the street. The individual was cited for public intoxication and transported to a local hospital.

**Nov 7:** Officers responded to Kenyon Avenue for a medical emergency. A report was taken.

**Nov 8:** Officers were dispatched to Sunset Terrace for a report of license plate theft. A report was taken.

**Nov 8:** Officers responded to Stratford Road to investigate an abandoned vehicle that had been previously marked with a warning tag. After completing the appropriate paperwork, the vehicle was impounded.

**Nov 10:** Officers responded to Coventry Road for a report of two stolen bicycles. A report was taken.

**Nov 12:** Officers responded to Arlington Avenue for a vehicle burglary report. A report was taken.

**Nov 13:** Officers were dispatched to Sunset Drive for a bicycle theft. A report was taken.

**Nov 15:** Officers responded to the Kensington Police Department for a Service to Citizen detail. A report was taken.

**Nov 16:** Officers were dispatched to Lake Drive to investigate a PayPal fraud scheme. A report was taken.

**Nov 17:** Officers responded to Cambridge Avenue for a medical emergency. Kensington Fire personnel transported the individual to a local hospital.

**Nov 18:** Officers responded to Arlington Avenue for a report of a stolen vehicle, which was later recovered in the City of Oakland.

**Nov 19:** Officers responded to Sunset Drive and Arlington Avenue for a robbery report. The suspect was apprehended and transported to the Martinez Detention Facility.

**Nov 22:** Albany/Kensington PD Dispatch received multiple calls from residents who reported receiving telephone calls from a police impersonator. The investigation is ongoing.

### **Community Safety Cameras**

The number of stolen vehicles reported stolen in Kensington was 1. Flock was used to assist in multiple investigations.



August Data Captured – five (5) cameras			
Type	Stolen Plates	Stolen Vehicle	Felony Warrant
Count	139	1	0

### **Training**

Officers participated in Advanced Officer Training at the El Cerrito Police Department. The training included enhanced Taser instruction, arrest and control techniques, and practical "sustained resistance" scenarios. These scenarios allowed officers to apply their skills in a controlled but challenging environment, with role players (wearing protective padding) simulating active resistance. The primary objective of this training was to "pressure test" officers' abilities to respond effectively in real-world situations involving resistance.

Additionally, Sergeants Lande and Rivera attended the WRAP Restraint Instructor course, which certified them to teach the proper application of The Wrap system. The Wrap is a restraint technique designed to safely immobilize a subject, reducing the risk of injury to the individual and officers. It prevents the subject from kicking or causing harm while facilitating a quicker and more efficient restraint process. The system allows the subject to be secured upright, ready for transport or further movement.

This training reflects the department's ongoing commitment to ensuring that all personnel are equipped with the latest tools and techniques to handle various situations safely and effectively.

### **Traffic Safety**

There were no traffic collisions, hit-and-runs, or DUIs in November, and officers engaged in a high level of proactive traffic enforcement.

### **Chief of Police**

### **Community**

There were no community events scheduled this month.

Kensington was asked to support crime prevention efforts in the city of Antioch. Our officers provided patrol support in the form of directed enforcement and prevention of gun violence, narcotics sales, and crime reduction. Our officers, along with other agencies, participated in this effort, and the results of the operation were:

- 54 Traffic Stops
- 7 Citations Issued
- 4 felony Arrests
- 4 Stolen Vehicles Recovered
- 1 vehicle pursuit (stolen vehicle recovered)
- 16.2 Grams of Methamphetamine Seized



No injuries or uses of force occurred during the multijurisdictional operation. The Chief of Antioch distributed a press release that complimented the task force's efforts, including the two officers from the Kensington Police Department.

### **Letter of Appreciation**

The department received a letter of appreciation from a citizen wishing to compliment Officer David Payne:

*"Dear Chief, Gancasz: We were on vacation from our Kensington residence in October, and three people using an electronic device from a car opened my wife's car doors. From our Ring videos, it appeared that they attempted to start the car but could not; they took some small items from the car and departed. Fortunately, we had advised the Kensington Police Department via their online form that we would be on vacation. Officer Payne of the Kensington Police Force responded immediately to my Ring notification. He investigated the incident and contacted me by cell phone. Thereafter, he and other members of the Kensington Police Force checked in on the house to see if the suspects later decided to try to break into our home while we were gone. My wife and I were very happy at both the response to the initial incident and the follow-up by Officer Payne and the*

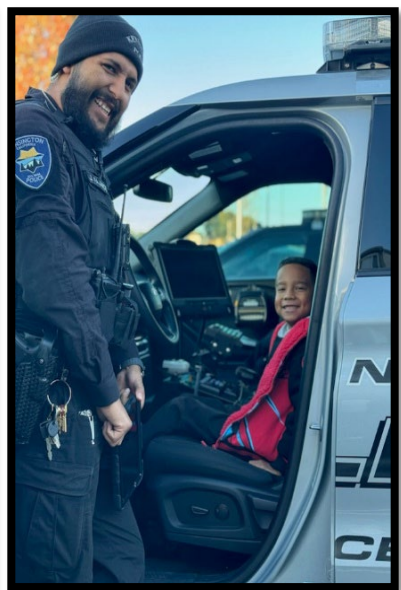


*Kensington Police Force. I doubt this is the sort of response that a homeowner would receive from a larger metropolitan police department, and we are very grateful to live in Kensington and have such wonderful and responsive officers. Thank you very much."*

We are proud of how our officers interact with the public and community members, but more importantly, we are proud of their genuine care for our residents. This case is still being investigated.

### **Father's son visits the PD**

Lieutenant Nath's seven-year-old son, Donovan, visited the PD and got to experience what it's like to be a police officer. We were thrilled to have him tour the police department and his dad's office, where he learned about never-ending paperwork! Donovan also met Officer Jose Fajardo and Harjot Gill, who gave him a tour of their police cars, where he activated the lights and sirens in the parking lot. We had a great time visiting with Donovan and welcome him back soon.







# KENSINGTON POLICE DEPARTMENT

10940 San Pablo Avenue ▪ El Cerrito ▪ CA ▪ 94530

(510) 526-4141

[www.kppcsd.org](http://www.kppcsd.org)

**DATE:** December 31, 2024

**TO:** David Aranda, Interim General Manager

**FROM:** M. Gancasz, Chief of Police

**RE:** Police Chief’s Monthly Report, December 2024

## Patrol Operations

The Kensington Police Department demonstrated its ongoing commitment to public safety by managing 1472 incidents, an increase from 1,319 incidents reported in November. Our officers engaged in 1153 proactive actions, including 134 traffic stops, which resulted in 79 citations aimed at enhancing roadway safety.

Throughout the month, officers responded to 319 dispatched calls for service, an increase from 196 calls in November. Patrol initiated 18 investigative reports, a decrease from 20 the previous month. NIBRS reportable crimes decreased by 37.5% compared to November.

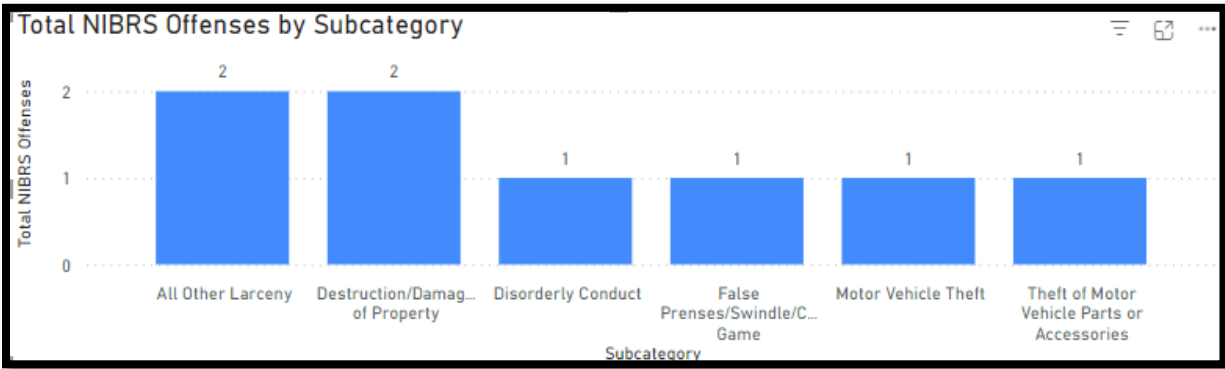
Investigations included several felony cases including one report of a sexual assault, a commercial burglary, and a stolen vehicle. The department also arrested a suspect for a warrant. Analysis of crime patterns revealed the majority of NIBRS reportable crimes occurred during the evening hours on Friday, Saturday and Sunday, prompting us to enhance patrols during these peak times.

The average response time rose to 5.51 minutes from 4.41 minutes in November, still below the 2024 average.

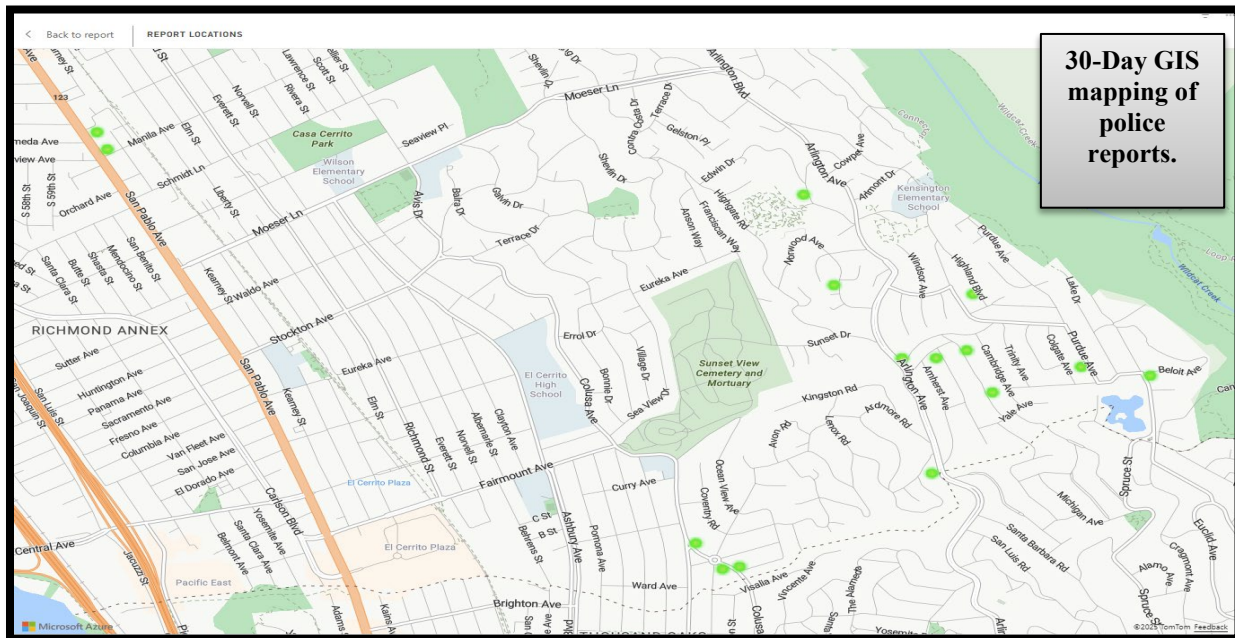
**Table 1. Date and Time Heatmap**

Cases by Day and Time					
Weekday	0000-0259	0900-1159	1200-1459	1500-1759	Total
Monday		16.67%			16.67%
Tuesday	16.67%				16.67%
Friday			16.67%		16.67%
Saturday				16.67%	16.67%
Sunday				33.33%	33.33%
<b>Total</b>	16.67%	16.67%	16.67%	50.00%	100.00%

**Figure 1. NIBRS Offense Data**

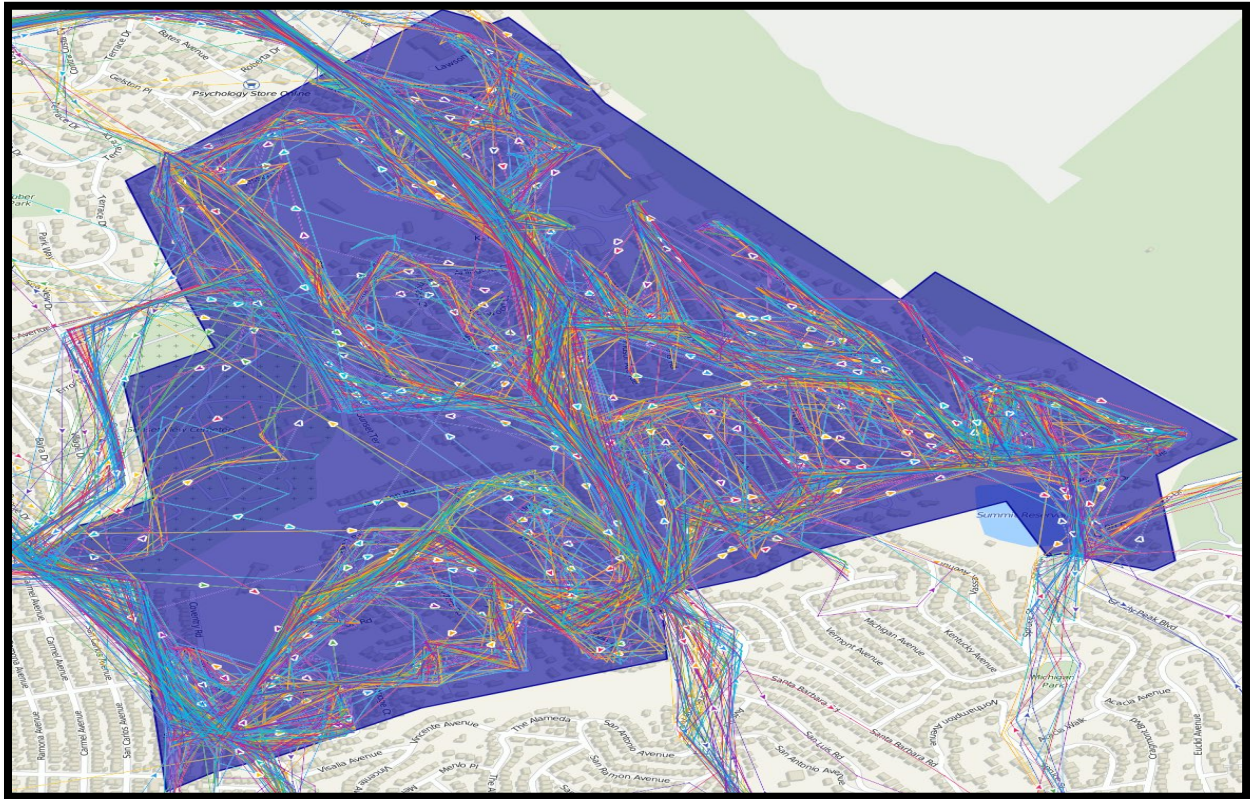


**Figure 2. Crime Trend Mapping**



## Figure 4. Patrol fleet mapping

Kensington's patrol fleet is tracked with GPS technology, allowing real-time mapping. Figure 4 depicts the Special District of Kensington boundary (dark blue), and the six colored lines represent black-and-white patrol car locations inside the district throughout the month.



## Activity Log

**Dec 2:** Officers responded to a vandalism report on Purdie Avenue. A report was taken.

**Dec 2:** Officers responded to a theft report on Yale Avenue. A report was taken.

**Dec 2:** Officers were dispatched to Highgate Court for a report of a theft. A report was taken.

**Dec 3:** Officers conducted a traffic enforcement stop on Arlington Avenue and Sunset Drive for a vehicle that failed to yield for a pedestrian in a crosswalk. The driver was cited and his vehicle was impounded due to expired registration.

**Dec 3:** Officers responded to a non-injury traffic collision at Norwood Avenue. A report was completed.

**Dec 8:** Officers contacted a resident on Kingston Road regarding a potential Venmo scam. A report was taken.

**Dec 9:** Officers responded to the El Cerrito BART station for an outside assist for BART PD. A report was taken.

**Dec 9:** Officers assisted El Cerrito PD with an intoxicated subject. The subject had an outstanding Kensington PD warrant and was subsequently arrested and cite released.

**Dec 10:** Officers responded to Colusa Avenue for a commercial burglary. A report was taken.

**Dec 10:** Officers responded to the police station for a found property detail. A report was taken.

**Dec 14:** Officers were dispatched to Ocean View Avenue for a medical event. A report was taken.

**Dec 17:** Officers responded to Berkeley Park Blvd for a residential burglary detail. A report was taken.

**Dec 19:** Officers investigated a suspicious circumstance detail at the police station. A report was taken.

**Dec 24:** Officers responded to an abandoned vehicle on Garden Drive. A report was taken.

**Dec 26:** Officers were dispatched to Stanford Avenue for a report of a grand theft. A report was taken.

**Dec 26:** During a vacation house check, Officers located found property on Rincon Road. The item was placed in safekeeping and a report was taken.

**Dec 27:** Officers responded to Grizzly Peak Blvd for a Service To Citizen detail. A report was taken.

**Dec 27:** Officers responded to Arlington Avenue for a suspicious circumstance detail. During the investigation, it was determined that the incident occurred in the City of El Cerrito. El Cerrito PD notified.

**Dec 28:** Officers were dispatched to Colusa Avenue for a report of a grand theft. A report was taken.

**Dec 29:** Officers responded to Highland Blvd for a natural Coroner's Case. A report was taken.

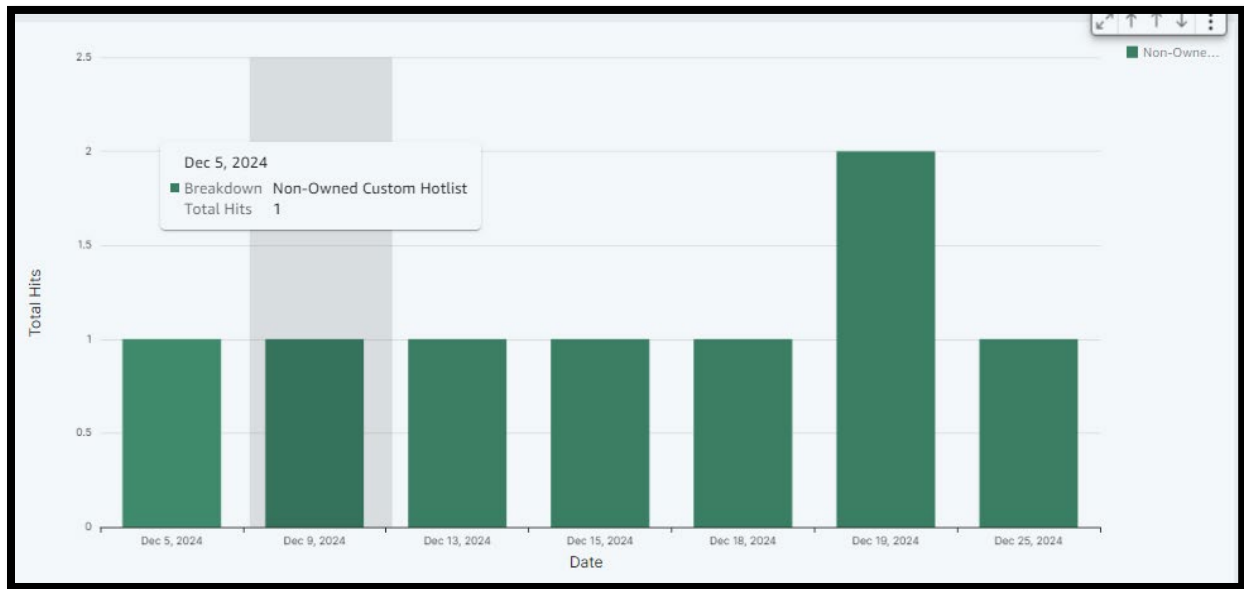
**Dec 31:** New Years Eve, additional officers were deployed to work patrol. KPD received multiple calls regarding a large party on Kenilworth Drive. With the assistance of El Cerrito and Albany PD, the party was dispersed with no damage to property and no injuries.

## Community Safety Cameras

The number of stolen vehicles detected in Kensington decreased to 0 for December. Further, the Flock cameras helped identify a suspect in a sexual assault case and were also used to track suspect vehicles used during a commercial burglary. The cameras continue to provide critical leads.



August Data Captured – five (5) cameras			
Type	Stolen Plates	Stolen Vehicle	Other Agency Hotlist
Count	148	0	8



## Training

Officer Payne has been selected to become a new Field Training Officer (FTO) and attended Field Training Officer School this month. This rigorous, state-mandated program covers various topics related to training new officers, including performance evaluations, ethics, liability, instructional methods, and learning assessments. FTOs hold one of the most important roles in policing, instilling an agency's core values and competencies in recruits. They play a crucial role in fostering a healthy organizational culture based on fairness, trust, and teamwork among new employees.

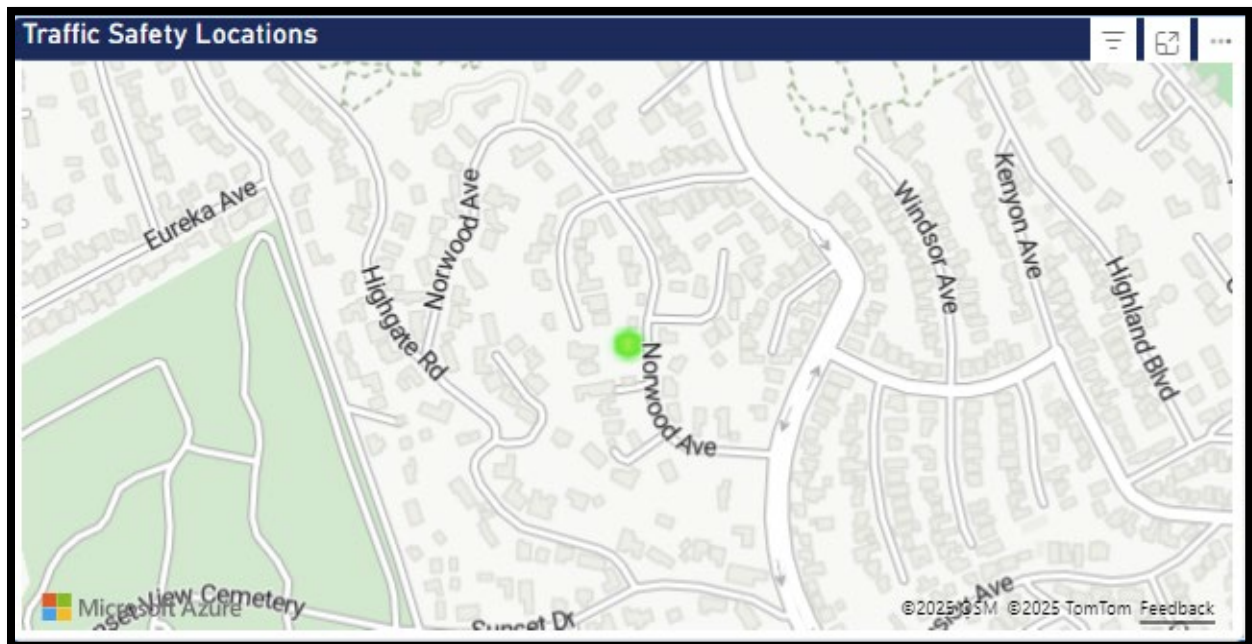


Additionally, Sergeant Lande participated in the Field Training Program Supervisor/Administrator/Coordinator (FTP SAC) course, a state-mandated requirement for agencies. This course focuses on the overall management and structure of Field Training Programs, emphasizing the importance of producing competent officers, ensuring that FTOs are well-trained, and establishing a fair and effective system for preparing officers for their release to solo duty after completing the training program.

Sgt. Lande also completed a training course on the development of effective counter-ambush training, Critical Incident Response, Tactical Patrol Considerations, and training on Response to Failed Taser Deployment.

### **Traffic Safety**

Traffic collisions increased to 1, compared to 0 in November. The reported collision was non-injury and related to parking.



### **Chief of Police**

#### **Flock Community Safety Cameras.**

At approximately 2140 hours on Friday December 27, a woman reported she had been assaulted in Kensington by a man she met online. Officer Thota and Officer De Santiago contacted the woman, obtained partial plate information for the suspect vehicle, and checked our Flock Community Safety Camera database for similar vehicles. The cameras captured the suspect vehicle and the entire plate as it was leaving Kensington. The suspect and his vehicle were positively identified, and the suspect was contacted at his home in Hayward a few hours later. The investigation is ongoing. Without this technology, it is unlikely the suspect would have been identified that quickly or potentially not at all.

KPD held its 2024 Employee Recognition event. The day brought family members and employees together to celebrate the employees' contributions and accomplishments for the year:

- Volunteer Ed Woo Service Recognition
- Volunteer Mike Logan Service Recognition
- Consultant Jason Haynes Service Recognition
- Reserve Officer Tranate Service Recognition
- Officer Harjot Gill Service Recognition
- Officer David Payne Service Recognition
- Officer David Payne Name on his badge
- Officer Jose Fajardo Service Recognition
- Sergeant Jose Rivera Initials on his badge
- Sergeant Brian Lande Service Recognition
- Sergeant Brian Lande Chief's Award
- Sergeant Brian Lande Name on his badge
- Officer Vijay Thota Service Recognition
- Officer Vijay Thota Officer of The Year

#### MUTUAL AID PATROL EFFORTS

Kensington was invited to support DUI prevention efforts in the City of Hercules by staffing a grant funded DUI checkpoint in their jurisdiction. The results of the checkpoint were:

- 1,018 vehicles passed through
- 6 drivers were tested for suspicion of DUI
- 1 arrest made for DUI
- 7 individuals were cited for being unlicensed

No injuries or uses of force occurred during the multijurisdictional operation.









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Date: January 9, 2025

To: Board of Directors

Submitted by: David Aranda, Interim General Manager

Subject: IGM's Report for November 9, 2024 through December 31, 2024

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It is hard to believe that another calendar year has gone by. I want to take this moment to thank the Board of Directors for KPPCSD and the Employees of KPPCSD for allowing me to enjoy working for the district. I believe, as a team, we are making great strides in improving the community with the services KPPCSD provides.

Listed below are a number of activities that your IGM was involved in:

- Worked with the ad hoc survey committee and vendors in proceeding with the Community Survey that will be available January 6, 2025.
- Discussed with the Executive Director of LAFCO the various requirements to move forward with the consolidation of KPPCSD and KFPD. This was in conjunction with the work the ad hoc committee is working on.
- Determined the location of a drainage pipeline that runs east/west from Arlington to the grammar school. This was important for two reasons--first there is no record of the drainage pipeline or mapping of it and second there was a need to determine the location as we negotiated with the owner of the 79 Arlington property regarding the area he has encroached.
- Based on the information as noted above, an appraisal is being worked on by a company to determine the fair market value of a small piece of the 59 Arlington property that may be sold to the owner of 79 Arlington.
- A newsletter was distributed by Bayview that included updates on key meetings and information about the solid waste increases that will take effect January 1, 2025.
- The next newsletter was produced for distribution on January 6, 2025 which will include some additional important dates of meetings impacting consolidation and the cost estimates for a new KPPCSD building on Arlington. It also included the information needed to access a QR code to participate in the community survey the KPPCSD developed.
- Coordinated with George Miers, architect, as he worked with various firms to obtain a price estimate for a new CSD building on Arlington next to the County Library.
- I fulfilled a request from a branch of CalPERS regarding their need for a current CERBT valuation document. This corresponds with the request we made to Nicolay to update all the police employee's medical retirement information. The document was accepted by CalPERS.

- Unbelievably, CalPERS is requesting ANOTHER audit of employees. This audit is in conjunction with all employees that worked for the district between January 1, 2020 and December 31, 2023, and who have birthdates prior to January 1, 1971. I am working with Isabel Safie of BBK on this.
- We have successfully implemented a program with Lively who handles Flexible Spending Accounts. All employees are eligible to participate in the program. The district will pay administrative costs of \$1200 per year, but the employees are responsible for having money taken out of their paychecks to put away for special situations when they need some money. This program is useful for employees that might have an unexpected medical cost for a child, for example.
- We continue to work with Streamline regarding the District's website. In conjunction with that we are also working with Bayview and a representative that does work for them in cleaning up and making sure we are legal in the solid waste portion of the website. Lynelle has also worked on removing many old files that were taking up space on the website.
- The Chief has been overseeing the changeover of IT services and we expect that to be fully accomplished in early January. Once accomplished we will see significant savings and increased protection for the district.
- In working with Eide Bailly and Melissa we have successfully changed over from QuickBooks to QuickBooks online. This will hopefully lead to the work becoming more streamlined. We have greatly reduced our time with Eide Bailly, and I expect to be 99% reliant on Melissa as we move forward in producing financial reports. This too will lead to significant savings.
- I continue to work with Paylocity, the company that processes our payroll in reducing some unneeded modules the district has been paying for.
- I expect to have a full report on the board at the February meeting regarding the first six months of the fiscal year and how the district is doing financially. The first large chunk of money was received from the county on December 19<sup>th</sup>. This reflects essentially 50% of property tax and assessment revenue. A copy of the spreadsheet from the county is attached. All the money from the county was deposited in the district's checking account. I have moved portions of that money into both the CLASS savings account and the Five Star Savings account to better maximize interest income.



# Kensington Police Protection & Community Services District

Date: January 9, 2025

To: Board of Directors

From: Rosa Ruiz

Subject: Parks Report

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## **Community Center:**

1. As the year draws to a close, the Kensington Community Center has experienced great success. It has hosted a wide variety of events, ranging from private functions to gatherings for local nonprofit organizations. To provide a clear overview of the rentals, I have created an Excel chart that details the rented areas, including the tennis court and picnic tables. This chart covers events from mid-2023 to the end of 2024, highlighting the type of event and the corresponding rental amounts.
2. The ongoing battle against the ant invasion is showing signs of improvement. With everyone's cooperation at the facility, we are making progress in managing the situation without the need for an expensive extermination service. Instead, we have been using Terro liquid ant killer, which is a more cost-effective option available on Amazon.
3. Regarding the BBQ area, we have taken precautions due to concerns about potential injuries to children. A warning sign has been placed on the countertop of the BBQ area to promote safety and reduce the risk of injuries.

## **Park:**

1. After some delay, we have finally purchased a new squeegee and roller for the tennis court. Tennis reservations have been steady, with numerous consistent users represented by both residents and non-residents. However, this does not include the regular use of the court by individuals who do not reserve their time slots.
2. The popularity of pickleball at Kensington Park has been increasing, attracting both local players and non-residents. Our new initiative aims to foster greater community unity among players, and we hope to support the development of a permanent pickleball court in the future. Players are required to reserve their time slots for the court through the district's reservation system, Recdesk, with at least three days' notice. They have been understanding and accommodating regarding the logistics of using the portable net, which we explained after their paid reservations were confirmed. I also want to address a minor issue with the lock on our equipment storage bin, which was unfortunately damaged. While we are uncertain if this was due to misuse or weather-related damage, I am pleased to report that we have obtained a new lock to ensure the ongoing security of our equipment.

## Weekend Rental of Kensington Community Center and

### Tennis Courts

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>	<b>Total:</b>
Tennis Game	11/2/2024	East Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/2/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/2/2024	East Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/2/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/3/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/9/2024	East Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/9/2024	West Court	CC fee \$0.37 + 12	\$12.37
Pickleball Game	11/10/2024	Court 1	CC fee \$0.31 + 10	\$10.31
Tennis Game	11/10/2024	West Court	CC fee \$0.37 + 12	\$12.37
Pickleball Game	11/16/2024	Court 1	CC fee \$0.31 + 10	\$10.31
Tennis Game	11/16/2024	East Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/17/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/30/2024	East Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/30/2024	West Court	CC fee \$0.37 + 12	\$12.37
<b>Total</b>				<b>\$169.06</b>

### Picnic Sites

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>	<b>Total:</b>
B-day Celebration	11/2/2024	Site 4: Tennis Court	cc fee \$3.71 + 120	\$123.71
<b>Total</b>				<b>\$123.71</b>

### Community Center

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>	<b>Total:</b>
Blood Drive	11/1/2024	Room 2	CC fee \$8.04 +	\$260.00
Family Reunion	11/2/2024	M Hall + Kitchen + T + C	Check	\$708.00
B-day Celebration	11/3/2024	M Hall + T + C	CC fee \$23.51 +	\$760.00
B-day Celebration	11/17/2024	Grassy Lawn + C + T	CC fee \$11.26 +	\$364.00
<b>Total</b>				<b>\$2,134.81</b>

**All Reserved Areas : Grand Total** **\$2,402.84**

# d Park

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Non	Non
Non	Non
Non	Non
Non	Non
Non	Non
Non	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Non	Non
Non	Non
Non	Non
Non	Non

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Non	returnd CC -\$30.00

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Non	CC, \$250, returned
Resident	\$500, check returned
Resident	\$500, check returned
Resident	\$250, check returned

## Weekend Rental of Kensington Community Center and Park

### Tennis Courts

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
				<b>Total</b>		
				\$0.00		

### Picnic Sites

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Returned Deposit</u>
B-day Celebration	7/15/23	Site 1: Windsor Ave	Check	\$70.00	Resident	Check \$30.00, returned
B-day Celebration	7/22/23	Site 4: Tennis Court	Check	\$70.00	Resident	Check \$30.00, returned
B-day Celebration	7/22/23	Site 3: Tot Lot	Check	\$90.00	Non	Check \$30.00, returned
				<b>Total</b>		
				\$230.00		

### Community Center

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
B-day Celebration	7/2/23	M Hall + Kitchen + Gassy Lawn	Check	\$1,273.00	Non	Check \$500.00, returned
Celebration of Life	7/15/23	Main Hall + Kitchen	Check	\$1,081.00	Non	Check \$500.00, returned
				<b>Total</b>		
				\$2,354.00		
				<b>All Reserved Areas : Grand Total</b>		
				<b>\$2,584.00</b>		

## Weekend Rental of Kensington Community Center and Park

### Tennis Courts

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
Tennis Game	9/2/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/2/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/3/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/9/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/9/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/9/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/10/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/10/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/10/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/16/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/17/2023	West Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/17/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/23/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/23/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/23/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/23/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/24/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/24/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/30/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/30/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/30/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/30/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
<b>Total</b>				<b>\$247.42</b>		

### Picnic Sites

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
B-day Celebration	9/16/2023	Site 1: Windsor Ave	CC fee \$2.16 + 70	\$72.16	Resident	returnd CC -\$30.00
B-day Celebration	9/16/2023	Site 2: Basketball Court	CC fee \$3.09 + 70 + 30	\$103.09	Resident	returnd CC -\$30.00
B-day Celebration	9/16/2023	Site 3: Tot Lot	CC fee \$3.09 + 70 + 30	\$103.09	Resident	returnd CC -\$30.00
B-day Celebration	9/30/2023	Site 4: Tennis Court	CC fee \$3.09 + 70 + 30	\$103.09	Resident	returnd CC -\$30.00
B-day Celebration	9/30/2023	Site 3: Tot Lot	CC fee \$3.71 + 90 + 30	\$123.71	Non	returnd CC -\$30.00
B-day Celebration	9/30/2023	Site 2: Basketball Court	CC fee \$3.09 + 70 + 30	\$103.09	Resident	returnd CC -\$30.00
B-day Celebration	9/30/2023	Site 1: Windsor Ave	CC fee \$3.09 + 70 + 30	\$103.09	Resident	returnd CC -\$30.00
<b>Total</b>				<b>\$711.22</b>		

### Community Center

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
Theater Play	le Septembe	amphitheater	Check	\$1,000.00	Non	Check \$250.00, returned
LifeLong Screening	9/6/2023	Main Hall	Check	\$300.00	Non	Check \$250.00, returned
Retirement Party	9/30/2023	Main Hall	CC fee \$46.14 +	\$1,492.00	Resident	CC \$500, returned
<b>Total</b>				<b>\$2,838.14</b>		

**All Reserved Areas : Grand Total \$3,796.78**

# Weekend Rental of Kensington Community Center and Park

## Tennis Courts

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>
Tennis Game	10/1/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/1/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	10/7/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	10/8/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/8/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	10/15/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/15/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/21/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	10/21/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/22/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	10/22/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/28/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	10/28/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/29/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/29/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	10/29/2023	West Court	CC fee \$0.37 + 12	\$12.37
<b>Total</b>				<b>\$183.50</b>

## Picnic Sites

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>
B-day Celebration	10/1/2023	Site 1: Windsor Ave	CC fee \$3.09 + 70	\$73.09
B-day Celebration	10/1/2023	Site 4: Tennis Court	CC fee \$3.71 + 90	\$93.71
B-day Celebration	10/15/2023	Site 3: Tot Lot	CC fee 3.09 + 70	\$73.09
BBQ	10/21/2023	Site 3: Tot Lot	CC fee 3.09 +	\$73.09
B-day Celebration	10/25/2023	Site 3: Tot Lot	CC fee \$3.71 +	\$93.71
<b>Total</b>				<b>\$406.68</b>

## Community Center

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>
B-day Celebration	10/1/2023	Grassy Lawn	CC fee \$9.53 + 308	\$317.53
Kitchen Use	10/14/2023	Kitchen	CC fee \$2.47 + 80	\$82.47
Town Hall Meeting	10/21/2023	Main Hall	Check no fee	\$300.00
<b>Total</b>				<b>\$700.00</b>

**All Reserved Areas : Grand Total \$1,290.18**



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<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
Non	Non
Resident	Non
Resident	Non
Non	Non
Resident	Non
Non	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Non	Non
Non	Non
Resident	Non
Non	Non

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<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
Resident	returnd CC -\$30.00
Non	returnd CC -\$30.00
Resident	returnd CC -\$30.00
Resident	returnd CC -\$30.00
Non	returnd CC -\$30.00

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<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
Resident	Check, returned \$500
Non	check, returned \$250
Resident	check, returned \$250

## Weekend Rental of Kensington Community Center and Park

### Tennis Courts

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
Tennis Game	8/5/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	8/6/2023	East Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	8/12/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/13/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/19/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/20/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/26/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/27/2023	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
<b>Total</b>				<b>\$92.84</b>		

### Picnic Sites

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
B-day Celebration	8/27/2023	Site 2: Basketball Court	none	\$90.00	Non	returnd CC -\$30.00
<b>Total</b>				<b>\$90.00</b>		

### Community Center

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
Celebration of Life	8/12/2023	Main Hall + Kitchen	Check	\$738.00	Non	Check \$250.00, returned
Faculty Meeting	8/14/2023	Entire CC + kitchen	Check	\$2,080.00	Non	returnd CC -\$250.00
Rehearsal Theater Play	July dates	Amphitheater	Check	\$430.00	Non	returnd CC -\$250.00
Bat Mitzvah	8/26/2023	Entire CC + kitchen + Amph	Check	\$2,538.00	Non	Check \$500.00, returned
<b>Total</b>				<b>\$5,786.00</b>		

**All Reserved Areas : Grand Total** **\$5,968.00**

# Weekend Rental of Kensington Community Center and Par

## Tennis Courts

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>
Tennis Game	11/4/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	11/4/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/5/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	11/5/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/11/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	11/11/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/11/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/11/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/12/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	11/12/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/12/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	11/19/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/19/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	11/25/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	11/25/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	11/26/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	11/26/2023	West Court	CC fee \$0.37 + 12	\$12.37
<b>Total</b>				<b>\$193.81</b>

## Picnic Sites

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>
B-day Celebration	11/11/2023	Site 1:Windsor Ave	CC fee \$3.71 + 90	\$93.70
B-day Celebration	11/12/2023	Site 3: Tot Lot	CC fee \$3.09 + 70	\$73.09
<b>Total</b>				<b>\$226.79</b>

## Community Center

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>
B-day Celebration	11/18/2023	M Hall + Kitchen + T + C	CC fee \$46.02 + 1,488	\$1,534.02
B-day Celebration	11/26/2023	M Hall + T + C	CC fee \$48.06 + 1,554	\$1,602.06
<b>Total</b>				<b>\$2,886.08</b>

**All Reserved Areas : Grand Total \$3,306.68**

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<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
Resident	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Non	Non
Non	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Resident	Non
Non	Non
Resident	Non
Non	Non

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<u>Non or Resident:</u>	<u>Returned Deposit:</u>
Non	returnd CC -\$250.00
Resident	-\$30.00(CC) : Yes Returned

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<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
Resident	Check \$500, returned
Non	CC -\$250, returned

# Weekend Rental of Kensington Community Center a

## Tennis Courts

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>	<b>Total:</b>
Tennis Game	12/2/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	12/3/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	12/9/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	12/9/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	12/10/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	12/10/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	12/16/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	12/16/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	12/17/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	12/23/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	12/23/2023	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	12/24/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	12/30/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	12/31/2023	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	12/31/2023	West Court	CC fee \$0.37 + 12	\$12.37
<b>Total</b>				<b>\$167.01</b>

## Picnic Sites

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>	<b>Total:</b>
B-day Celebration	12/2/2023	Site 4: Tennis Court	CC fee \$3.09 +	\$100.00
<b>Total</b>				<b>\$103.09</b>

## Community Center

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>	<b>Total:</b>
ECBA Alumni	12/16/2023	M Hall	Check	\$300.00
B-day Celebration	12/17/2023	Meeting Rm 1 + T + C	CC fee \$5.85 + 189	\$194.85
X-Mas Family Party	12/26/2023	M Hall + Kitchen + T + C	CC fee \$26.23 + 848	\$874.23
B-day Celebration	12/30/2023	M Hall + Kitchen + T + C	Check	\$824.00
<b>Total</b>				<b>\$2,193.08</b>

**All Reserved Areas : Grand Total** **\$2,463.18**

## Ind Park

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Resident	Non
Resident	Non
Resident	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Non	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Resident	Non
Resident	Non
Non	Non

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Resident	returnd CC -\$300.00

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Nonprofit	returnd CC -\$500.00
Resident	returnd CC -\$250.00
Resident	returnd CC -\$250.00
Resident	returnd CC -\$500.00

# Weekend Rental of Kensington Community Center an

## Tennis Courts

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:
Tennis Game	1/6/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	1/7/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	1/7/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	1/13/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	1/14/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	1/14/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	1/20/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	1/21/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	1/27/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	1/27/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	1/28/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	1/28/2024	East Court	CC fee \$0.31 + 10	\$10.31

**Total** \$140.02

## Picnic Sites

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:
B-day Celebration	1/13/24	Site 3: Tot Lot	CC fee \$03.09 + 100	\$103.09

**Total** \$103.09

## Community Center

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:
Baby Shower	1/13/24	M Hall + Kitchen + T + C	Check	\$1,114.00
B-day Celebration	1/27/24	Grassy Lawn	Check	\$250.00
Family Concernt w/ Puppets & Local Conservation Group	1/28/24	M Hall + C	Check	\$570.00

**Total** \$1,934.00

**All Reserved Areas : Grand Total** \$2,177.53

## Id Park

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
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Non	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Non	Non
Non	Non
Non	Non
Resident	Non
Non	Non
Non	Non
Resident	Non

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
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Non	returnd CC -\$300.00
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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
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Resident	Check \$500, returned
Resident	Check \$250, returned

Resident	Check \$250, returned
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# Weekend Rental of Kensington Community Center and Pa

## Tennis Courts

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>
Tennis Game	2/3/2024	East Court	CC fee \$0.31 + 10
Tennis Game	2/3/2024	West Court	CC fee \$0.37 + 12
Tennis Game	2/4/2024	West Court	CC fee \$0.37 + 12
Tennis Game	2/10/2024	East Court	CC fee \$0.31 + 10
Tennis Game	2/11/2024	East Court	CC fee \$0.31 + 10
Tennis Game	2/24/2024	East Court	CC fee \$0.31 + 10
Tennis Game	2/24/2024	West Court	CC fee \$0.37 + 12
Tennis Game	2/25/2024	East Court	CC fee \$0.31 + 10
Tennis Game	2/25/2024	East Court	CC fee \$0.31 + 10
			<b><u>Total</u></b>

## Picnic Sites

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>
B-day Celebration	2/10/2024	Site 2: Basketball Court	CC fee\$ 3.09 + 100
			<b><u>Total</u></b>

## Community Center

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>
B-day Celebration	2/3/24	Grassy Lawn	CC fee \$2.32 + 75 + 150
B-day Celebration	2/10/24	M Hall + Grassy Lawn + T + C	Check
			<b><u>Total</u></b>

**All Reserved Areas : Grand Total**

**rk**

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<b>Total:</b>	<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
\$10.31	Resident	Non
\$12.37	Non	Non
\$12.37	Non	Non
\$10.31	Resident	Non
\$10.31	Resident	Non
\$10.31	Resident	Non
\$12.37	Non	Non
\$10.31	Resident	Non
\$10.31	Resident	Non

**\$98.97**

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<b>Total:</b>	<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
\$103.09	Resident	returnd CC -\$300.00

**\$103.09**

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<b>Total:</b>	<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
\$227.32	Resident	Check \$250, returned
\$688.00	Resident	Check \$500, returned

**\$915.32**

**\$1117.38.00**

# Weekend Rental of Kensington Community Center and

## Tennis Courts

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>	<b>Total:</b>
Tennis Game	3/2/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	3/3/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	3/3/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	3/10/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	3/16/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	3/17/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	3/17/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	3/23/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	3/24/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	3/24/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	3/30/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	3/31/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	3/31/2024	East Court	CC fee \$0.31 + 10	\$10.31
<b>Total</b>				<b>\$144.33</b>

## Picnic Sites

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>	<b>Total:</b>
<b>Total</b>				<b>\$0.00</b>

## Community Center

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>	<b>Total:</b>
Celebration of Life	3/9/24	M Hall + Kitchen + T + C	Check	\$1,654.00
Celebration of Life	3/16/24	M Hall + Kitchen + T + C	Check	\$738.00
<b>Total</b>				<b>\$2,392.00</b>

**All Reserved Areas : Grand Total** **\$2,536.33**

# Park

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
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Non	Non
Non	Non
Resident	Non
Resident	Non
Resident	Non
Resident	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Resident	Non
Non	Non
Resident	Non

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
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Non	Check \$500, returned
Resident	Check \$500, returned

# Weekend Rental of Kensington Community Center and Park

## Tennis Courts

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>	<b>Total:</b>
Tennis Game	4/6/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	4/7/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	4/13/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	4/14/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	3/14/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	3/20/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	3/21/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	4/21/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	3/27/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	4/27/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	3/28/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	4/28/2024	East Court	CC fee \$0.31 + 10	\$10.31
Pickleball Game	4/28/2024	Pickleball Court	CC fee \$0.31 + 10	\$10.31
<b>Total</b>				<b>\$144.33</b>

## Picnic Sites

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>	<b>Total:</b>
B-day Celebration	4/6/24	Site 3: Tot Lot	CC fee \$3.71 + 120	\$123.71
B-day Celebration	4/13/24	Site 1: Windsor Ave	CC fee \$3.71 + 120	\$123.71
B-day Celebration	4/20/24	Site 1: Windsor Ave	CC fee \$2.78 + 90	\$92.78
<b>Total</b>				<b>\$340.20</b>

## Community Center

<b>Type of Event:</b>	<b>Dates:</b>	<b>Area Reserved:</b>	<b>Fee &amp; Pymt Type:</b>	<b>Total:</b>
Baby Shower	4/6/24	Entier CC + Kitchen + T + C	Check	\$2,188.00
B-day Celebration	4/7/24	Grassy Lawn + C + T	CC fee \$8.26 + 267	\$275.26
B-day Celebration	4/13/24	M Hall + T + C	Check	\$594.00
Bar Mitzvah	4/20/24	M Hall + K + T + C	Check	\$1,360.00
Parent Support Group of Neurodiversity	4/28/24	M Hall	CC fee 28.39 + 918	\$946.39
<b>Total</b>				<b>\$5,363.65</b>

**All Reserved Areas : Grand Total \$5,848.18**

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Resident	Non
Resident	Non
Resident	Non
Resident	Non
Non	Non
Non	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Resident	Non

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Non	returnd CC -\$300.00
Non	returnd CC -\$300.00
Non	returnd CC -\$300.00

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Non	Check \$500, returned
Resident	Check \$500, returned
Resident	Check \$500, returned
Non	returnd CC -\$500.00
Resident	Check \$250, returned

# Weekend Rental of Kensington Community Center and Park

## Tennis Courts

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:
Tennis Game	5/4/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	5/5/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	5/12/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	5/12/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	5/18/2024	East Court	CC fee \$0.31 + 10	\$10.31
Tennis Game	5/18/2024	West Court	CC fee \$0.37 + 12	\$12.37

**Total** **\$70.01**

## Picnic Sites

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:
Pizza Party	5/3/24	Site 3: Tot Lot	CC fee \$3.09 + 100	\$103.09
B-day Celebration	5/4/24	Site 4: Tennis Court	CC fee \$3.09 + 100	\$103.09
B-day Celebration	5/5/24	Site 4: Tennis Court	CC fee \$3.09 + 100	\$103.09
B-day Celebration	5/11/24	Site 1: Windsor Ave	CC fee \$3.09 + 100	\$103.09
B-day Celebration	5/11/24	Site 2: Basketball Court	CC fee \$3.09 + 100	\$103.09
B-day Celebration	5/18/24	Site 2: Basketball Court	(Sit 4, also reserved)CC fee 7.42 + 240	\$247.42

**Total** **\$762.87**

## Community Center

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:
B-day Celebration	5/25/24	Grassy Lawn	cc fee \$6.96 + 225	\$231.96
High School Celebration	5/31/24	Main Hall + C + T	cc fee \$18.62 + 602	\$620.62

**Total** **\$852.58**

**All Reserved Areas : Grand Total** **\$1,685.46**

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Non	Non
Non	Non
Resident	Non
Non	Non
Resident	Non
Non	Non

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Resident	returnd CC -\$300.00
Resident	returnd CC -\$300.00
Resident	Check \$30.00, returned
Resident	returnd CC -\$300.00
Resident	returnd CC -\$300.00
Non	

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Non	Check \$250, returned
Non	Check \$250.00, returned



# Weekend Rental of Kensington Community

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## Tennis Courts

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>
Tennis Game	6/1/2024	West Court
Tennis Game	6/2/2024	West Court
Tennis Game	6/8/2024	West Court
Tennis Game	6/9/2024	West Court
Tennis Game	6/16/2024	West Court
Tennis Game	6/22/2024	East Court
Tennis Game	6/22/2024	West Court
Tennis Game	6/23/2024	West Court
Tennis Game	6/29/2024	East Court
Tennis Game	6/29/2024	West Court
Tennis Game	6/30/2024	West Court
Tennis Game	6/30/2024	West Court

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## Picnic Sites

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>
Graduation Picnic	6/1/24	Site 1: Windsor Ave
B-day Celebration	6/9/24	Site 1: Windsor Ave
B-day Celebration	6/9/24	Site 3: Tot Lot
B-day Celebration	6/15/24	Site 2 : Basketball Court
B-day Celebration	6/15/24	Site 3: Tot Lot
Bearth Day	6/30/24	Site 3: Tot Lot
Graduation Picnic	6/30/24	Site 1: Windsor Ave
B-day Celebration	6/30/24	Site 2 : Basketball Court

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## Community Center

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>
Thanks to our Volunteers	6/1/24	Main Hall
B-day Celebration	6/2/24	Grassy Lawn
Office Picnic	6/15/24	Main H + Grassy Lawn + T + C
Lifelong Screening	6/22/24	Main Hall
B-day Celebration	6/23/24	Grassy Lawn + T + C
Bar Mitzvah	6/29/24	Eniter CC + T + C + Kitchen



## Center and Park

<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
CC fee \$0.37 + 12	\$12.37	Non	Non
CC fee \$0.37 + 12	\$12.37	Non	Non
CC fee \$0.37 + 12	\$12.37	Non	Non
CC fee \$0.37 + 12	\$12.37	Non	Non
CC fee \$0.37 + 12	\$12.37	Non	Non
CC fee \$0.37 + 12	\$12.37	Non	Non
CC fee \$0.37 + 12	\$12.37	Non	Non
CC fee \$0.37 + 12	\$12.37	Non	Non
CC fee \$0.37 + 12	\$12.37	Non	Non
CC fee \$0.37 + 12	\$12.37	Non	Non
CC fee \$0.37 + 12	\$12.37	Non	Non
CC fee \$0.37 + 12	\$12.37	Non	Non

<b>Total</b>	<b>\$148.44</b>
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<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
cc fee \$3.71 + 120	\$123.71	Non	returnd CC -\$30.00
cc fee \$3.09 + 100	\$103.09	Resident	returnd CC -\$30.00
cc fee \$3.71 + 120	\$123.71	Non	returnd CC -\$30.00
cc fee \$3.71 + 120	\$123.71	Non	returnd CC -\$30.00
cc fee \$3.71 + 120	\$123.71	Non	returnd CC -\$30.00
cc fee \$3.71 + 120	\$123.71	Non	returnd CC -\$30.00
cc fee \$3.71 + 120	\$123.71	Non	returnd CC -\$30.00
cc fee \$3.71 + 120	\$123.71	Non	returnd CC -\$30.00

<b>Total</b>	<b>\$968.99</b>
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<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
CC	\$300.00	Resident "Dad's Club"	Check \$500, returned
cc fee \$8.12 + 262.50	\$270.62	Resident	returnd CC -\$250.00
CC	\$1,402.00	Resident	Check \$500, returned
CC	\$300.00	Non	Check \$250, returned
cc fee \$10.64 + 344 + 2.32 + 75	\$431.96	Non	Check \$500, returned
cc fee \$55.21 + 1785 + 9.84 + 327.84	\$2,177.89	Resident	Check \$500, returned

<b>Total</b>	<b>\$4,882.47</b>
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All Reserved Areas : Grand Total	\$5,999.90
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## Weekend Rental of Kensington Community Center and Park

### Tennis Courts

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:	Non or Resident:	Deposit & Returned?
Tennis Game	7/6/24	East Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	7/6/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	7/7/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	7/13/2024	West Court	CC fee \$0.31 + 10	\$12.37	Non	Non
Tennis Game	7/13/2024	East Court	CC fee \$0.31 + 10 x 2	\$20.62 (2hrs)	Resident	Non
Tennis Game	7/14/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	7/20/2024	East Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	7/21/2024	West Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	7/27/2024	East Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	7/28/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non

<b>Total</b>	<b>\$129.89</b>
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### Picnic Sites

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:	Non or Resident:	Deposit & Returned?
Birthday Celebration	7/13/2024	Site 4: Tennis Court	cc fee \$3.09 + 100	103.09	Resident	returnd CC -\$30.00

<b>Total</b>	<b>\$103.09</b>
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### Community Center

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:	Non or Resident:	Deposit & Returned?
BabyShawer	7/27/2024	Grassy Lawn + Main H + Tables & Chairs	cc fee \$45.99 + 1487	\$1,532.99	Resident	Check \$500, returned

<b>Total</b>	<b>\$1,532.99</b>
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<b>All Reserved Areas : Grand Total</b>	<b>\$1,765.97</b>
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## Weekend Rental of Kensington Community Center and Park

### Tennis Courts

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
Tennis Game	8/3/2024	East Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/17/2024	East Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/18/2024	East Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/25/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/25/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/31/2024	East Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/25/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/31/2024	East Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	8/31/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non

<b>Total</b>	<b>\$111.33</b>
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### Picnic Sites

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
Birthday Celebration	8/10/2024	Site 1: Windsor Ave	CC fee \$2.32 + 75	\$77.32	Resident	returnd CC -\$30.00
Birthday Celebration	8/24/2024	Site 3: Tot Lot	CC fee \$3.09 + 100	\$103.09	Non	returnd CC -\$30.00
Birthday Celebration	8/25/2024	Site 4: Tennis Court	CC fee \$3.09 + 100	\$103.09	Non	returnd CC -\$30.00

<b>Total</b>	<b>\$283.50</b>
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### Community Center

<u>Type of Event:</u>	<u>Dates:</u>	<u>Area Reserved:</u>	<u>Fee &amp; Pymt Type:</u>	<u>Total:</u>	<u>Non or Resident:</u>	<u>Deposit &amp; Returned?</u>
Birthday Celebration	8/3/2024	Entire CC	CC fee \$68.97 +	2230.00	Non	Check, \$500, returned
Auction Event	8/10/2024	Main Hall	CC fee \$42.43 +	1414.43	Non	Check, \$250, returned
Bar Mitzvah	8/11/2024	Main hall+grassy+Amph	Check Only no fee	1489.00	Non	Check \$500, returned

<b>Total</b>	<b>\$5,133.43</b>
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<b>All Reserved Areas : Grand Total</b>	<b>\$5,528.26</b>
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## Weekend Rental of Kensington Community Center and Park

### Tennis Courts

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:	Non or Resident:	Deposit & Returned?
Tennis Game	9/1/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/7/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/7/2024	East Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/8/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/14/2024	East Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/15/2024	West Court	CC fee \$0.31 + 10	\$10.31	Resident	Non
Tennis Game	9/21/2024	East Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/28/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/29/2024	East Court	CC fee \$0.37 + 12	\$12.37	Non	Non
Tennis Game	9/29/2024	West Court	CC fee \$0.37 + 12	\$12.37	Non	Non
<b>Total</b>				<b>\$121.64</b>		

### Picnic Sites

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:	Non or Resident:	Deposit & Returned?
Birthday Celebration	9/7/2024	Site 3: Tot Lot	cc fee \$3.71 + 120	\$123.71	Non	returnd CC -\$30.00
Birthday Celebration	9/7/2024	Site 2: Basketball Court	CC fee\$ 3.09 + 100	\$103.09	Resident	returnd CC -\$30.00
Birthday Celebration	9/14/2024	Site 3: Tot Lot	cc fee \$3.71 + 120	\$123.71	Non	returnd CC -\$30.00
Birthday Celebration	9/21/2024	Site 3: Tot Lot	cc fee \$3.71 + 120	\$123.71	Non	returnd CC -\$30.00
Birthday Celebration	9/22/2024	Site 2: Basketball Court	CC fee\$ 3.09 + 100	\$103.09	Resident	returnd CC -\$30.00
Birthday Celebration	9/28/2024	Site 3: Tot Lot	cc fee \$3.71 + 120	cc fee \$3.71 + 120	Resident	returnd CC -\$30.00
<b>Total</b>				<b>\$680.40</b>		

### Community Center

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:	Non or Resident:	Deposit & Returned?
Birthday Celebration	9/15/2024	Grassy Lawn	CC fee \$9.53	308.00	Non	Check \$250, returned
Birthday Celebration	9/28/2024	Main Hall + Kitchen	Check	1015.00	Resident	Check \$500, returned
Baby Shower	9/29/2024	Main Hall + Grassy Lawn	CC fee \$53.51 + \$1.24	1,730.00 + 40.00	Non	Check \$500, returned
<b>Total</b>				<b>\$3,157.28</b>		

**All Reserved Areas : Grand Total    \$3,959.32**

# Weekend Rental of Kensington Community Center and Park

## Tennis Courts

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:
Tennis Game	10/5/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/5/2024	East Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/6/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/13/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/19/2024	East Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/19/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/20/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/26/2024	East Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/26/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	10/27/2024	West Court	CC fee \$0.37 + 12	\$12.37
<b>Total</b>				<b>\$123.70</b>

## Picnic Sites

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:
B-day Celebration	10/6/2024	Site 3: Tot Lot	cc fee \$3.71 + 120	\$123.71
B-day Celebration	10/6/2024	Site 4: Tennis Court	cc fee \$3.71 + 120	\$123.71
B-day Celebration	10/12/2024	Site 1: Windsor Ave	CC fee\$ 3.09 + 100	\$103.09
B-day Celebration	10/13/2024	Site 2: Basketball Court	CC fee\$ 3.09 + 100	\$103.09
B-day Celebration	10/19/2024	Site 3: Tot Lot	CC fee\$ 3.09 + 100	\$103.09
B-day Celebration	10/19/2024	Site 4: Tennis Court	CC fee\$ 3.09 + 100	\$103.09
B-day Celebration	10/26/2024	Site 3: Tot Lot	CC fee\$ 3.09 + 100	\$103.09
<b>Total</b>				<b>\$612.87</b>

## Community Center

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:
El Cerrito Soccer Club - Practice	9/5, 9/12, 9/19, 9/26, 10/3, 10/10, 10/17, 10/24, 10/31	Grassy Meadows between Annex and Rec building	CC fee \$23.20	\$750.00
B-day Celebration	10/6/2024	Meeting RM 1 + Kitchen + C + T	CC fee \$7.42 + 0.19	\$240.00 + \$6.00
Celebration of Life	10/12/2024	M Hall + Kitchen + T + C	Check	\$1,926.00
B-day Celebration	10/13/2024	Grassy Lawn + T + C	Check	\$320.00
Annual Meeting	10/19/2024	Main Hall	Check	\$300.00
End of the Year	10/26/2024	Main Hall	CC fee \$7.73 + \$1.55	\$250.00 + \$50.00



<b>Total</b>	\$3,882.09
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<b>All Reserved Areas : Grand Total</b>	\$4,618.66
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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Non	Non
Non	Non
Non	Non
Non	Non
Non	Non
Non	Non
Non	Non
Non	Non
Non	Non
Non	Non

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Non	returnd CC -\$30.00
Non	returnd CC -\$30.00
Resident	returnd CC -\$30.00
Resident	returnd CC -\$30.00
Resident	returnd CC -\$30.00
Resident	returnd CC -\$30.00
Resident	returnd CC -\$30.00

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Non	Check \$250, returned
Resident	Check \$250, returned
Resident	Check \$500, returned
Resident	Check \$250, returned
KPOA Nonprofit	Check \$250, returned
Dad's Club Nonprofit	Check \$500, returned

# Weekend Rental of Kensington Community Center and Pa

## Tennis Courts

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:
Tennis Game	12/1/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	12/7/2024	East Court	CC fee \$0.37 + 12	\$12.37
Pickleball Game	12/7/2024	Court 1	CC fee \$0.31 + 10	\$10.31
Tennis Game	12/8/2024	West Court	CC fee \$0.37 + 12	\$12.37
Tennis Game	12/15/2024	West Court	CC fee \$0.37 + 12	\$12.37
Pickleball Game	12/15/2024	Court 1	CC fee \$0.31 + 10	\$10.31
<b>Total</b>				<b>\$70.10</b>

## Picnic Sites

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:
<b>Total</b>				<b>\$0.00</b>

## Community Center

Type of Event:	Dates:	Area Reserved:	Fee & Pymt Type:	Total:
Lifelong Screening	12/7/2024	Main Hall	CC fee \$9.28 + 300	\$309.28
B-day Celebration	12/7/2024	M Hall + Kitchen + T + C	CC fee \$31.11 + 1006	\$1,037.11
B-day Celebration	12/14/2024	M Hall + T + C	CC fee \$22.52 + 728	\$750.52
Family X-Mas Party	12/26/2024	M Hall + Kitchen + T + C	Check	\$848.00
B-day Celebration	12/28/2024	M Hall + T + C	CC fee \$53.47 + 1729	\$1,782.47
Celebration of Life	12/29/2024	M Hall +Kitchen + T + C	Check	\$1,118.00
<b>Total</b>				<b>\$5,845.38</b>

**All Reserved Areas : Grand Total \$5,915.48**

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Non	Non
Non	Non
Resident	Non
Non	Non
Non	Non
Resident	Non

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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
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<b>Non or Resident:</b>	<b>Deposit &amp; Returned?</b>
Non	Check \$250, returned
Resident	Check \$500, returned
Resident	Check \$500, returned
Resident	Check \$250, returned
Non	Check \$500, returned
Resident	Check \$500, returned



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Date: January 9, 2025

To: Board of Directors

Submitted by: David Aranda, Interim General Manager

Subject: Discussion and the Pricing Options Regarding Housing the Administrative and Police Departments in Kensington/El Cerrito

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### **Recommendation**

This is a discussion item only. No action will be taken.

### **Background**

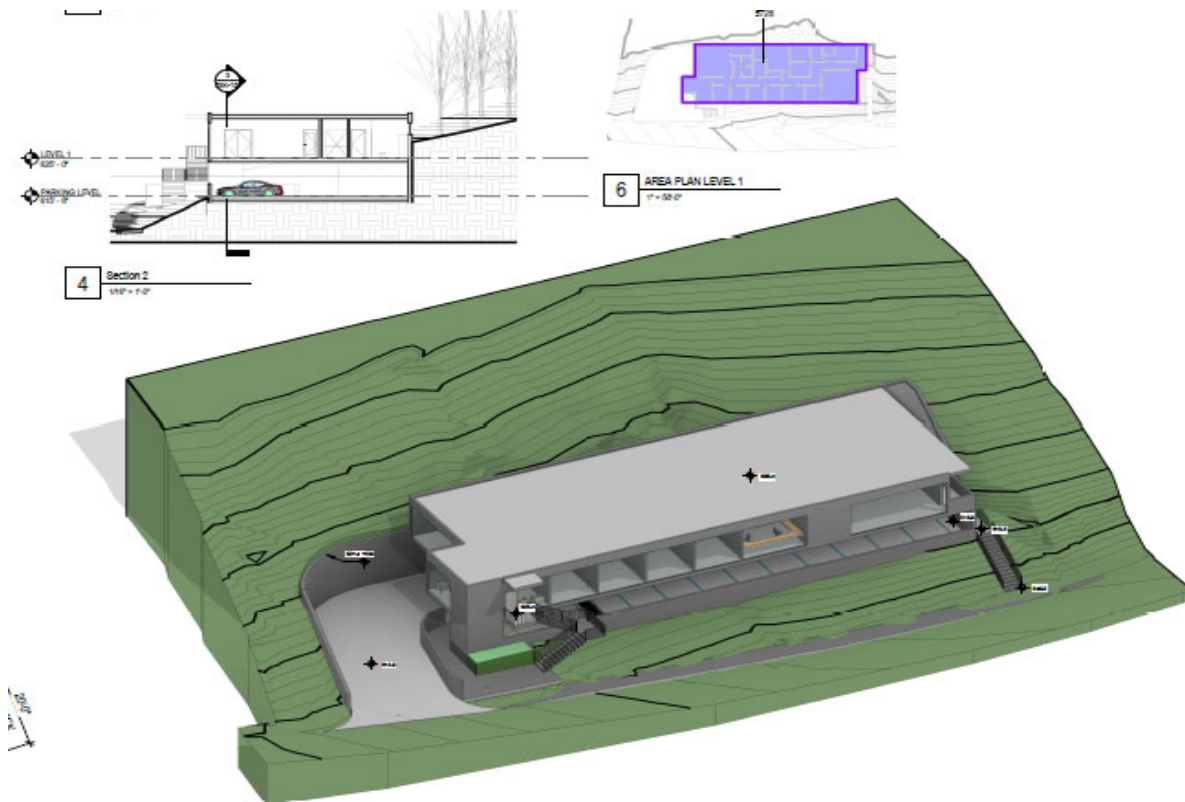
The Board approved moving forward with George Miers, architect, performing a cost estimate for a building on Arlington. He was also instructed to perform a cost estimate for moving the modular from the spot in El Cerrito to the property on Arlington.

Please find a number of attachments regarding this work. The purpose of this agenda item is to understand the various options the Board has considered based on the pricing estimates presented.

### **Exhibit(s)**

- Cost Plan for Kensington Police Facility, 11.19.2024
- Kensington PD Plans and Sections Modular Option, 11.26.24
- Kensington Police Facility Budget Cost Estimate, 11.19.24
- Kensington Police Facility Budget Cost Estimate, 11.25.24

Subject  
Date  
Page 2 of 2



SOUTH VIEW FROM ARLINGTON



EAST VIEW FROM ARLINGTON



NORTH VIEW FROM ARLINGTON

# Cost Plan for Kensington Police Facility

November 19, 2024



1000 Broadway, Suite 260  
Oakland, CA 94607  
ph: 510.595.3020  
www.mack5.com

**CONTENTS**

**Page**

Commentary.....	1 - 3
Overall Summary.....	4 - 6
Option 1: Police Facility Over Parking (5,728 gsf).....	7 - 16
Option 2: Police Facility (3,000 gsf).....	17 - 26
Site Improvement.....	27 - 32



Cost Plan

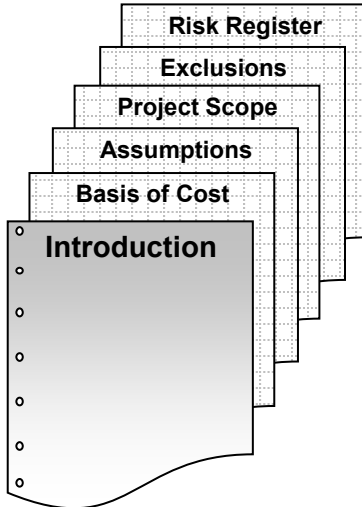
Commentary

**Kensington Police Facility**

Introduction  
Basis of Cost  
Assumptions  
Exclusions

November 19, 2024

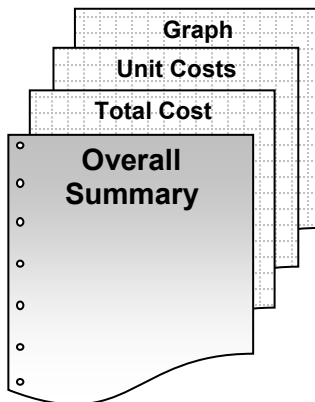
**introduction**



mack5 was requested to carry out a Conceptual Design Cost Plan for the proposed Kensington Police Facility, located at 59 Arlington, CA 94707.

The first part of the Report contains the basis of the report, the assumptions made, description of the project scope, the exclusions to the costs and a risk register which contain items that have potential to impact cost at some point in the future.

The Overall Summary section contains a Summary of Gross Floor Areas, an Overall Project Summary, and Component and Trade Cost Summaries with Graphs.



Each section contains Control Quantities, a Cost Summary and Graph, and a Detailed Breakdown of Costs.

**project introduction**

The Kensington Police Protection & Community Services District (KPPCSD) wishes to build a new Police Facility at their existing site in Arlington St. There are 2-Options under consideration:

- Option 1: 5,728gsf Police Facility
- Option 2: 3,000gsf Police Facility

Site Improvement Including parking area below the police facility, driveway, concrete retaining wall are similar for both options.

**items used for cost estimate**

drawing civil drawing prepared by KSR Civil Engineer, dated 10/30/2024  
architectural floor plans and sections prepared by Studio Miers|Chou|Poon, dated 10/18/2024

**assumptions**

- (a) Construction will start in July, 2026
- (b) A construction period of 9 months
- (c) The general contract will be competitively public bid by a minimum of five (5) qualified contractors
- (d) The general contractor will have full access to the site during normal business hours
- (e) There are no phasing requirements
- (f) The contractor will be required to pay prevailing wages

**exclusions**

- (b) Cost escalation beyond a midpoint of December, 2026
- (b) Loose furniture and equipment except as specifically identified
- (c) Compression of schedule, premium or shift work, and restrictions on the contractor's working hours
- (d) Soft Cost such as testing and inspection fees, architectural design and construction management fees, assessments, taxes, finance, legal and development charges
- (e) Scope change and post contract contingencies

Cost Plan

**Overall Summary**  
**Kensington Police Facility**

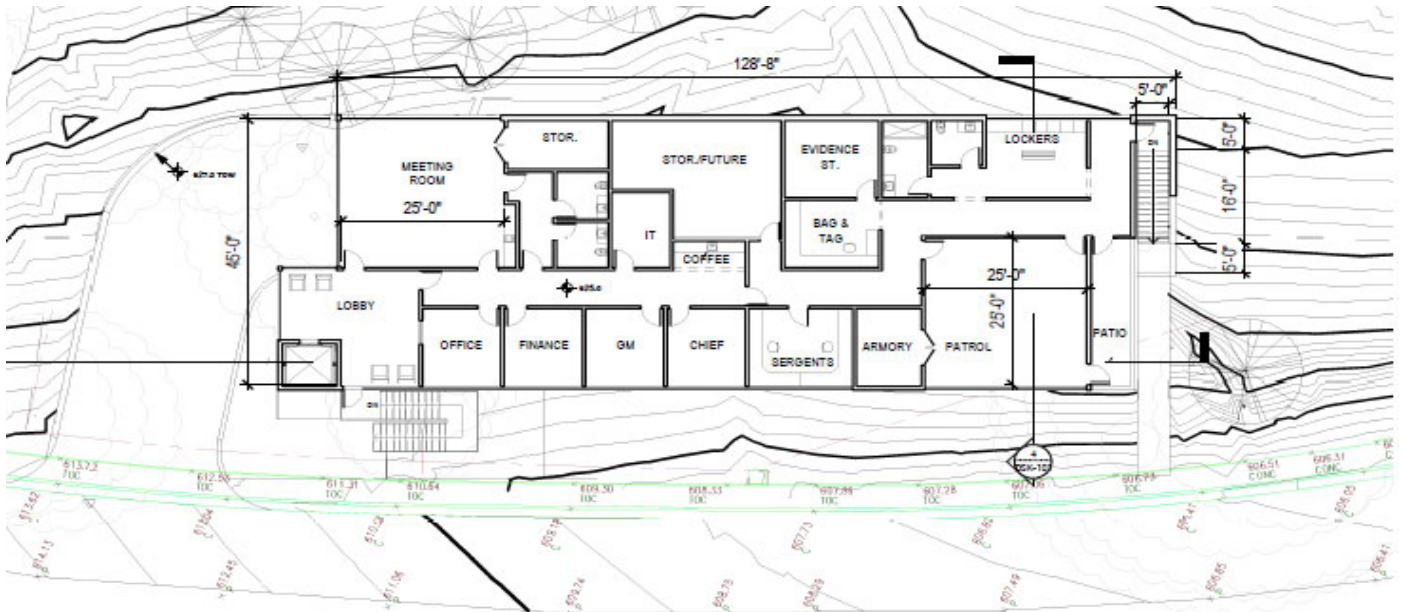
Gross Floor Areas  
Overall Summary  
Component Summary

November 19, 2024

<b><i>Kensington Police Facility</i></b>	<b><i>GFA</i></b>	<b><i>%</i></b>	<b><i>\$/SF</i></b>	<b><i>,\$,000</i></b>
<b>OPTION 1:</b>				
Option 1: Police Facility Over Parking (5,728 gsf)	5,728	59%	\$1,222.27	\$7,001
Site Improvement	11,124	41%	\$428.43	\$4,766
<b>TOTAL CONSTRUCTION &amp; SITEWORK (OPTION 1):</b>				<b>\$11,767</b>
<b>OPTION 2:</b>				
Option 2: Police Facility (3,000 gsf)	3,000	51%	\$1,663.84	\$4,992
Site Improvement	11,124	49%	\$428.43	\$4,766
<b>TOTAL CONSTRUCTION &amp; SITEWORK (OPTION 2):</b>				<b>\$9,757</b>

	OPTION 1		OPTION 2	
	5,728 SF		3,000 SF	
	\$/SF	\$,000	\$/SF	\$,000
<b>CSI UniFormat Summary</b>				
Foundations	\$18.73	\$107	\$26.67	\$80
Superstructure	\$237.54	\$1,361	\$305.70	\$917
Enclosure	\$116.33	\$666	\$184.87	\$555
Roofing	\$41.28	\$236	\$87.97	\$264
Interior Construction	\$93.90	\$538	\$110.38	\$331
Stairs	\$19.20	\$110	\$36.67	\$110
Interior Finishes	\$58.00	\$332	\$58.00	\$174
Conveying	\$34.92	\$200	\$66.67	\$200
Plumbing	\$19.45	\$111	\$30.53	\$92
Heating, Ventilation, & Air Conditioning	\$55.00	\$315	\$55.00	\$165
Fire Protection	\$10.00	\$57	\$10.00	\$30
Electrical	\$100.00	\$573	\$100.00	\$300
Equipment	\$1.75	\$10	\$3.33	\$10
Furnishings	\$12.26	\$70	\$18.33	\$55
<b>Subtotal - Building Construction</b>	<b>\$818.36</b>	<b>\$4,688</b>	<b>\$1,094.11</b>	<b>\$3,282</b>
Site Preparation	\$77.12	\$442	\$147.25	\$442
Site Improvement	\$389.27	\$2,230	\$743.24	\$2,230
Site Mechanical Utilities	\$40.26	\$231	\$76.87	\$231
Site Electrical Utilities	\$40.48	\$232	\$77.29	\$232
<b>Subtotal - Sitework</b>	<b>\$547.12</b>	<b>\$3,134</b>	<b>\$1,044.64</b>	<b>\$3,134</b>
<b>Total - Building and Sitework Construction</b>	<b>\$1,365.48</b>	<b>\$7,821</b>	<b>\$2,138.75</b>	<b>\$6,416</b>
Bonds & Insurance	\$40.96	\$235	\$64.16	\$192
General Conditions	\$151.91	\$870	\$264.35	\$793
Contractor's Overhead & Profit	\$77.92	\$446	\$123.36	\$370
<b>Subtotal</b>	<b>\$1,636.28</b>	<b>\$9,373</b>	<b>\$2,590.63</b>	<b>\$7,772</b>
Contingency for Design Development	\$245.44	\$1,406	\$388.59	\$1,166
Cost Escalation (to start of construction)	\$172.57	\$989	\$273.23	\$820
<b>TOTAL CONSTRUCTION BUDGET</b>	<b>\$2,054.29</b>	<b>\$11,767</b>	<b>\$3,252.45</b>	<b>\$9,757</b>

NOTE: Inclusions and Exclusions listed in the Commentary Section.



## Option 1: Police Facility Over Parking (5,728 gsf) Kensington Police Facility

Control Quantities  
Option 1: Police Facility Over Parking (5,728 gsf) Summary  
Detailed Cost Breakdown

November 19, 2024

Enclosed Areas		Height
Main Building	5,728	11.00
Stairs, 365SF	Excluded in GFA Calculation	9.50

Subtotal of Enclosed Area 5,728 SF

**CONTROL QUANTITIES**

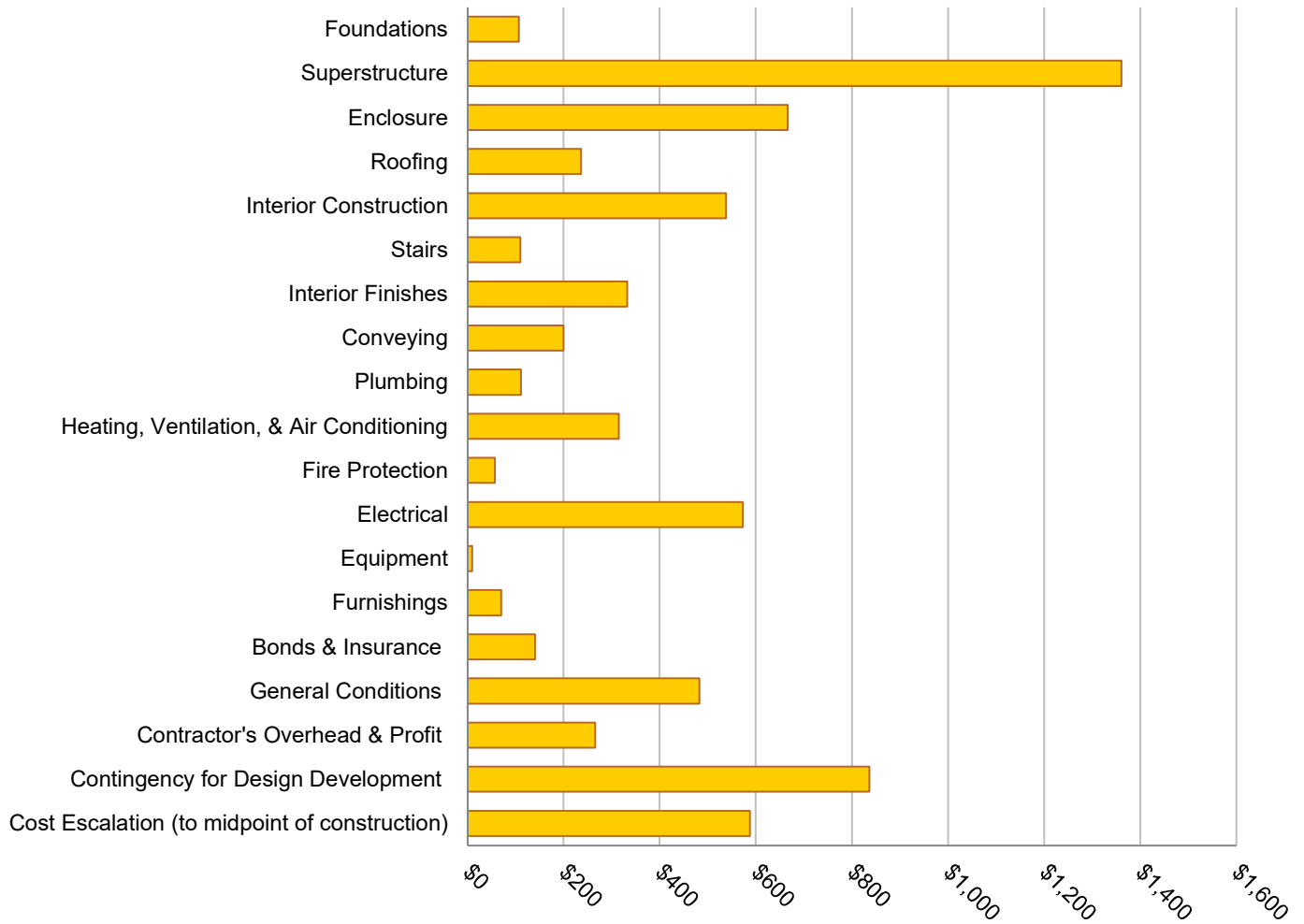
			Ratio to Gross
Gross Area	5,728	SF	1.000
Enclosed Area	5,728	SF	1.000
Covered Area	-	SF	0.000
Footprint Area	5,728	SF	1.000
Volume	63,008	CF	11.000
Gross Wall Area	4,195	SF	0.732
Finished Wall Area	70% 2,936	SF	0.513
Windows or Glazing Area	30% 1,258	SF	0.220
Roof Area - Flat	5,728	SF	1.000
Roof Area - Sloping	0	SF	0.000
Roof Area - Total	5,902	SF	1.030
Roof Glazing Area	0	SF	0.000
Interior Partition Length	646	LF	0.113
Elevators (x10,000)	1	EA	1.746
Plumbing Fixtures (x1,000)	12	EA	2.095



<b>CSI UniFormat Summary</b>	<b>5,728 SF</b>	<b>%</b>	<b>\$/SF</b>	<b>,\$000</b>
Foundations		2%	\$18.73	\$107
Superstructure		19%	\$237.54	\$1,361
Enclosure		10%	\$116.33	\$666
Roofing		3%	\$41.28	\$236
Interior Construction		8%	\$93.90	\$538
Stairs		2%	\$19.20	\$110
Interior Finishes		5%	\$58.00	\$332
Conveying		3%	\$34.92	\$200
Plumbing		2%	\$19.45	\$111
Heating, Ventilation, & Air Conditioning		4%	\$55.00	\$315
Fire Protection		1%	\$10.00	\$57
Electrical		8%	\$100.00	\$573
Equipment		0%	\$1.75	\$10
Furnishings		1%	\$12.26	\$70
<b>Subtotal - Building Construction</b>		<b>67%</b>	<b>\$818.36</b>	<b>\$4,688</b>
Bonds & Insurance	3.00%	2%	\$24.55	\$141
General Conditions	10.00%	7%	\$84.29	\$483
Contractor's Overhead & Profit	5.00%	4%	\$46.36	\$266
<b>Subtotal</b>		<b>80%</b>	<b>\$973.56</b>	<b>\$5,577</b>
Contingency for Design Development	15.00%	12%	\$146.03	\$836
Cost Escalation (to midpoint of construction)	9.17%	8%	\$102.68	\$588
<b>TOTAL CONSTRUCTION BUDGET</b>		<b>100%</b>	<b>\$1,222.27</b>	<b>\$7,001</b>

NOTE: Inclusions and Exclusions listed in the Commentary Section.

**CSI UniFormat Summary**



Option 1: Police Facility Over Parking (5,728 gsf) Detail	Job #24882 November 19, 2024
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FOUNDATIONS	Quantity	Unit	Rate	Total (\$)
<b>Standard Foundations</b>				
Reinforced concrete footings	5,728	GSF	\$10.00	\$57,280
<b>Other Concrete Works</b>				
Elevator pit and sump pit, including excavation and waterproofing membrane	1	EA	\$50,000.00	\$50,000
<b>Subtotal For Foundations:</b>				<b>\$107,280</b>

SUPERSTRUCTURE	Quantity	Unit	Rate	Total (\$)
<b>Vertical Structure</b>				
Column and shearwall	5,728	GSF	\$50.00	\$286,400
Elevator shaftwall	735	SF	\$40.00	\$29,400
<b>Second Floor &amp; Patio Construction</b>				
Suspended slab and beams/girder	5,902	GSF	\$100.00	\$590,200
<b>Roof Construction</b>				
Metal deck (no fill) over structural steel framing	5,728	GSF	\$75.00	\$429,600
<b>Miscellaneous</b>				
Miscellaneous metal	5,728	GSF	\$2.00	\$11,456
Miscellaneous rough carpentry	5,728	GSF	\$1.50	\$8,592
Mechanical concrete pad and curb	1	LS	\$5,000.00	\$5,000
<b>Subtotal For Superstructure:</b>				<b>\$1,360,648</b>

ENCLOSURE	Quantity	Unit	Rate	Total (\$)
<b>Exterior Walls</b>				
Stucco/Metal panel siding; complete with metal stud framing, water vapor membrane, batt insulation between metal framing and rigid continuous insulation at external of the studs, allow 70% of gross wall area	2,936	SF	\$85.00	\$249,560
<b>Interior Finish To Exterior Wall</b>				
Painted gypwall	2,936	SF	\$12.00	\$35,232

ENCLOSURE	Quantity	Unit	Rate	Total (\$)
<b>Exterior Windows</b>				
Aluminum framed curtainwall, storefront and window system, allow 30% of gross wall area	1,258	SF	\$180.00	\$226,440
<b>Fascias, Bands and Trims</b>				
Architectural detailing	4,194	GWA	\$3.50	\$14,679
<b>Exterior Doors</b>				
Single leaf door	4	EA	\$4,500.00	\$18,000
<b>Exterior Soffit</b>				
Soffit over patio	174	SF	\$60.00	\$10,440
Canopy over stair	30	SF	\$150.00	\$4,500
<b>Balustrades, Parapets &amp; Roof Screens</b>				
Stair balustrades			<i>Included with Stairs</i>	
Parapet wall with cap	357	LF	\$75.00	\$26,775
Mechanical roof screen - allowance	1,000	SF	\$50.00	\$50,000
<b>Miscellaneous</b>				
Caulking and sealants	5,728	GSF	\$1.00	\$5,728
Mock-Up	1	LS	\$25,000.00	\$25,000
<b>Subtotal For Enclosure:</b>				<b>\$666,353</b>

ROOFING	Quantity	Unit	Rate	Total (\$)
<b>Roof Coverings</b>				
Flat roofing membrane, including tapered rigid insulation	5,902	SF	\$32.00	\$188,864
Patio paver	174	SF	\$75.00	\$13,050
<b>Roofing Upstands and Sheetmetal</b>				
Flashing, gutters and rainwater downpipes	5,902	SF	\$5.00	\$29,510
<b>Roof Openings</b>				
Roof hatch - Allowance	1	LS	\$5,000.00	\$5,000
<b>Subtotal For Roofing:</b>				<b>\$236,424</b>

INTERIOR CONSTRUCTION	Quantity	Unit	Rate	Total (\$)
<b>Interior Partition</b>				
Framing with gypwall on both sides, non-rated allow 10'high	646	LF	\$300.00	\$193,800
Premium for 20% rated partition	129	LF	\$60.00	\$7,752
Premium for 20% bullet resistant fiberglass panel on threat side	129	LF	\$120.00	\$15,504
Blocking and backing	5,728	GSF	\$1.50	\$8,592
<b>Window Walls</b>				
Sidelight and interior glasswall - allow 5%	162	SF	\$150.00	\$24,225
<b>Interior Doors &amp; Door Hardware</b>				
Single leaf swing door	20	EA	\$3,800.00	\$76,000
Single leaf sliding door	3	EA	\$4,000.00	\$12,000
Double leaf swing door	2	PR	\$6,000.00	\$12,000
Premium for special door hardware; including card reader and panic door hardware	1	LS	\$10,000.0	\$10,000
<b>Fittings</b>				
Protective guards, barriers and bumpers	5,728	GSF	\$1.00	\$5,728
Toilet & shower accessories	4	RM	\$5,000.00	\$20,000
Shelving and millwork; including storage shelving and janitor's shelf and mop rack	5,728	GSF	\$5.00	\$28,640
Cabinets and countertops; including vanity countertops, casework at breakroom/copy room and meeting room	5,728	GSF	\$10.00	\$57,280
<b>Signages</b>				
Door signage	25	EA	\$250.00	\$6,250
Code and wayfinding sign	5,728	GSF	\$3.00	\$17,184
Exterior/building signage - allowance	1	LS	\$20,000.00	\$20,000
<b>Miscellaneous</b>				
Rough/finish carpentry	5,728	GSF	\$2.00	\$11,456
Miscellaneous caulking & fire safety	5,728	GSF	\$1.00	\$5,728
Acoustical treatment at doors & partitions	5,728	GSF	\$1.00	\$5,728
<b>Subtotal For Interior Construction:</b>				<b>\$537,867</b>

<b>STAIRS</b>	Quantity	Unit	Rate	Total (\$)
<b>Stair Construction</b>				
Exterior exit stairs, complete with finishes and handrail/guardrail	2	EA	\$50,000.00	\$100,000
<b>Ladders and Fire Escapes</b>				
Elevator pit ladder and roof access ladder	1	LS	\$10,000.00	\$10,000
<b>Subtotal For Stairs:</b>				<b>\$110,000</b>

<b>INTERIOR FINISHES</b>	Quantity	Unit	Rate	Total (\$)
<b>Interior Finishes - Allowance</b>				
Floor Finishes	5,728	SF	\$16.00	\$91,648
Bases	5,728	SF	\$2.00	\$11,456
Wall Finishes	5,728	SF	\$20.00	\$114,560
Ceiling Finishes	5,728	SF	\$20.00	\$114,560
<b>Subtotal For Interior Finishes:</b>				<b>\$332,224</b>

<b>CONVEYING</b>	Quantity	Unit	Rate	Total (\$)
<b>Elevators and Lifts</b>				
Passenger elevator, traction, 2-stops	1	EA	\$200,000.00	\$200,000
<b>Subtotal For Conveying:</b>				<b>\$200,000</b>

<b>PLUMBING</b>	Quantity	Unit	Rate	Total (\$)
<b>(N) Plumbing Fixtures, including domestic water distribution, sanitary waste &amp; vent</b>				
Watercloset	4	EA	\$6,400.00	\$25,600
Lavatory	4	EA	\$5,800.00	\$23,200
Breakroom/meeting room sink	2	EA	\$5,800.00	\$11,600
Shower valve, head and drain	1	EA	\$5,800.00	\$5,800
Drinking fountain	1	EA	\$7,000.00	\$7,000
Floor drain	4	EA	\$4,500.00	\$18,000
Plumbing connections for dishwasher & ref	1	LS	\$3,000.00	\$3,000
Plumbing related items; including testing and sterilization, pipe sleeves, fire stopping, etc.	5,728	GSF	\$3.00	\$17,184
<b>Subtotal For Plumbing:</b>				<b>\$111,384</b>

HEATING, VENTILATION, & AIR-CONDITIONING	Quantity	Unit	Rate	Total (\$)
<b>Heating &amp; Cooling</b>				
HVAC; including heat generation and chilling equipments, pumps, piping, air handling equipment, air distribution and return, diffusers & return grilles, controls, exhaust ventilation, system testing and balancing				
	5,728	GSF	\$55.00	\$315,040
<b>Subtotal For Heating, Ventilation, &amp; Air-Conditioning:</b>				<b>\$315,040</b>

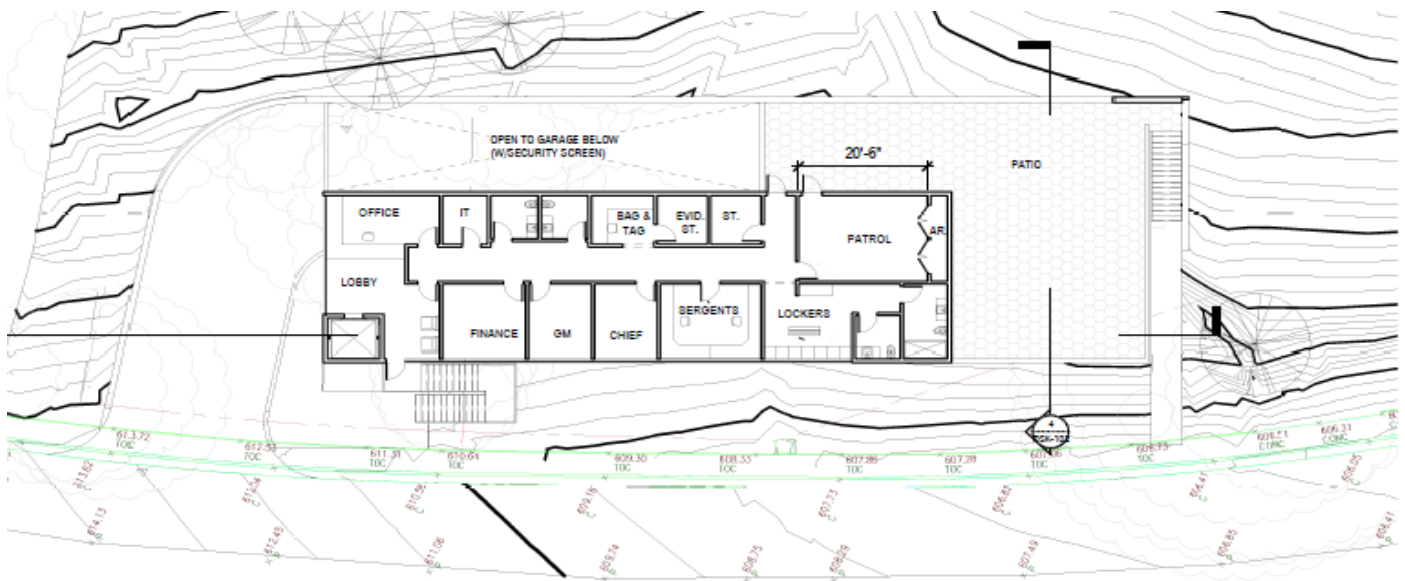
FIRE PROTECTION	Quantity	Unit	Rate	Total (\$)
<b>Fire Sprinkler System</b>				
Automatic fire sprinkler system				
	5,728	GSF	\$10.00	\$57,280
<b>Subtotal For Fire Protection:</b>				<b>\$57,280</b>

ELECTRICAL	Quantity	Unit	Rate	Total (\$)
<b>Electrical Service and Distribution</b>				
Normal Power				
	5,728	GSF	\$20.00	\$114,560
Emergency Power				
<i>NIC, Not Required</i>				
Equipment wiring				
	5,728	GSF	\$5.00	\$28,640
<b>Lighting and Power Specialties Wiring</b>				
Lighting and lighting control system				
	5,728	GSF	\$30.00	\$171,840
Branch devices				
	5,728	GSF	\$6.00	\$34,368
<b>Fire Alarm, Communications and Security</b>				
Fire alarm system				
	5,728	GSF	\$5.00	\$28,640
Telecom rough-in & devices and cabling				
	5,728	GSF	\$12.00	\$68,736
Security equipments; including installation, cable and programming				
	5,728	GSF	\$10.00	\$57,280
Public Address/Master Clock system				
	5,728	GSF	\$3.00	\$17,184
Audio Visual system rough-in and power				
	5,728	GSF	\$6.00	\$34,368
<b>Other Electrical Systems</b>				
Electrical related items; including fees and permits, temporary power and lighting, testing & studies, seismic bracing, firestopping, grounding, coordination & management				
	5,728	GSF	\$3.00	\$17,184
<b>Subtotal For Electrical:</b>				<b>\$572,800</b>

<b>EQUIPMENT</b>	Quantity	Unit	Rate	Total (\$)
Commercial Equipment				
Breakroom equipment; including refrigerator, dishwasher, and microwave	1	LS	\$10,000.00	\$10,000
Police facility equipments				<i>NIC, Excluded</i>
<b>Subtotal For Equipment:</b>				<b>\$10,000</b>

<b>FURNISHINGS</b>	Quantity	Unit	Rate	Total (\$)
Light Control				
Window shades - allowance	1,258	SF	\$30.00	\$37,740
Project screens at meeting room	1	EA	\$5,000.00	\$5,000
Amenities & Convenience Items - allowance				
Metal lockers & benches	1	LS	\$10,000.00	\$10,000
Fire extinguisher cabinets	1	LS	\$5,000.00	\$5,000
Entrance mats and frames	1	LS	\$10,000.00	\$10,000
Pass-thru evidence storage lockers	1	EA	\$2,500.00	\$2,500
Armory storage furnishing & industrial steel shelving				<i>NIC, Excluded</i>
Moveable Furnishing				<i>NIC, Excluded</i>
<b>Subtotal For Furnishings:</b>				<b>\$70,240</b>





## Option 2: Police Facility (3,000 gsf) Kensington Police Facility

Control Quantities  
Option 2: Police Facility (3,000 gsf) Summary  
Detailed Cost Breakdown

November 19, 2024

Enclosed Areas		Height
Main Building	3,000	11.00
Stairs, 365SF	Excluded in GFA Calculation	9.50

Subtotal of Enclosed Area 3,000

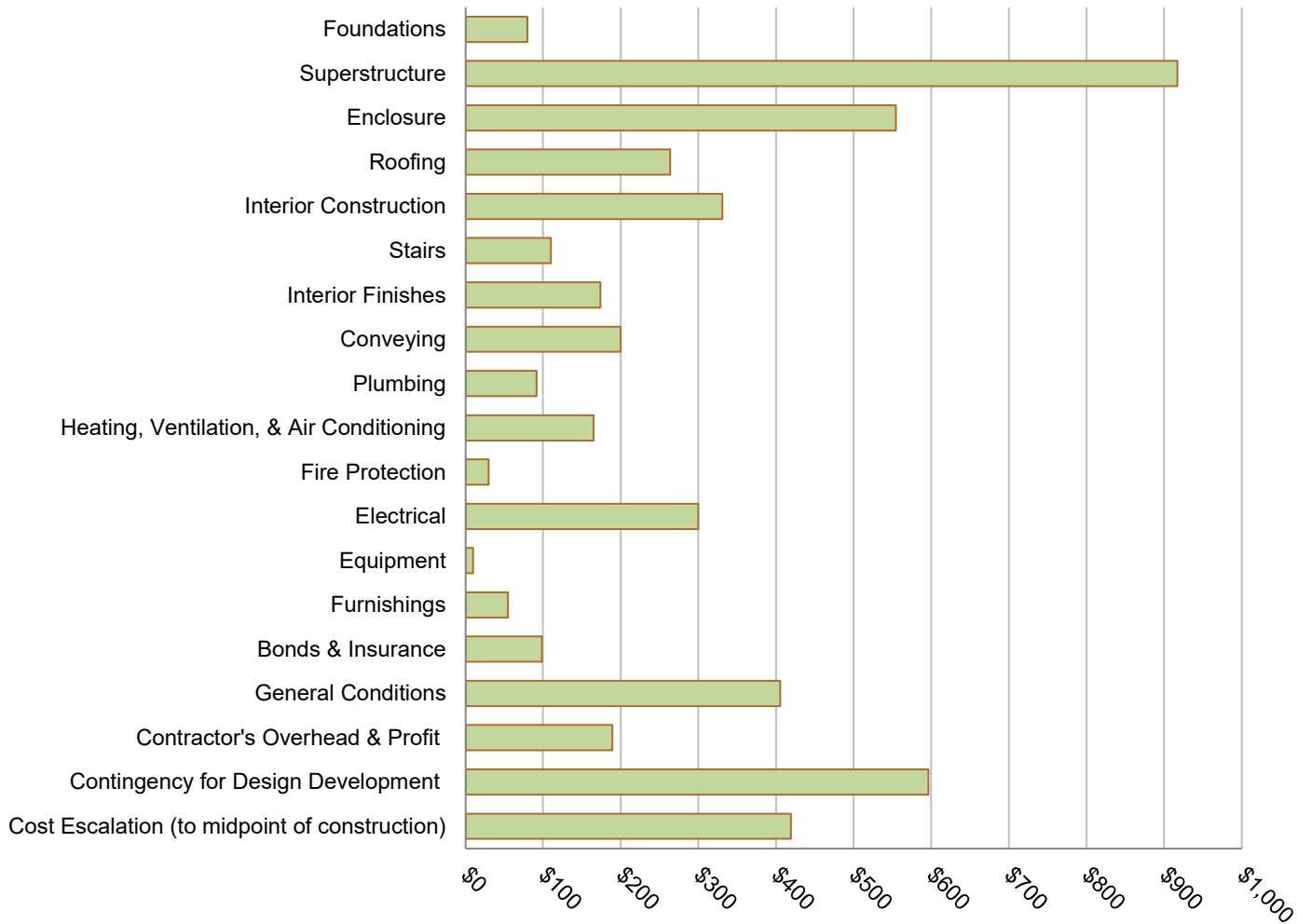
**CONTROL QUANTITIES**

			Ratio to Gross Area
Gross Area	3,000	SF	1.000
Enclosed Area	3,000	SF	1.000
Covered Area	0	SF	0.000
Footprint Area	3,000	SF	1.000
Volume	33,000	CF	11.000
Gross Wall Area	3,055	SF	1.018
Finished Wall Area	70% 2,139	SF	0.713
Windows or Glazing Area	30% 917	SF	0.306
Roof Area - Flat	3,000	SF	1.000
Roof Area - Sloping	0	SF	0.000
Roof Area - Total	3,174	SF	1.058
Roof Glazing Area	0	SF	0.000
Interior Partition Length	380	LF	0.127
Elevators (x10,000)	1	EA	3.333
Plumbing Fixtures (x1,000)	10	EA	3.333

<b>CSI UniFormat Summary</b>	<b>3,000 SF</b>	<b>%</b>	<b>\$/SF</b>	<b>,\$000</b>
Foundations		2%	\$26.67	\$80
Superstructure		18%	\$305.70	\$917
Enclosure		11%	\$184.87	\$555
Roofing		5%	\$87.97	\$264
Interior Construction		7%	\$110.38	\$331
Stairs		2%	\$36.67	\$110
Interior Finishes		3%	\$58.00	\$174
Conveying		4%	\$66.67	\$200
Plumbing		2%	\$30.53	\$92
Heating, Ventilation, & Air Conditioning		3%	\$55.00	\$165
Fire Protection		1%	\$10.00	\$30
Electrical		6%	\$100.00	\$300
Equipment		0%	\$3.33	\$10
Furnishings		1%	\$18.33	\$55
<b>Subtotal - Building Construction</b>		<b>66%</b>	<b>\$1,094.11</b>	<b>\$3,282</b>
Bonds & Insurance	3.00%	2%	\$32.82	\$98
General Conditions	12.00%	8%	\$135.23	\$406
Contractor's Overhead & Profit	5.00%	4%	\$63.11	\$189
<b>Subtotal</b>		<b>80%</b>	<b>\$1,325.28</b>	<b>\$3,976</b>
Contingency for Design Development	15.00%	12%	\$198.79	\$596
Cost Escalation (to midpoint of construction)	9.17%	8%	\$139.77	\$419
<b>TOTAL CONSTRUCTION BUDGET</b>		<b>100%</b>	<b>\$1,663.84</b>	<b>\$4,992</b>

NOTE: Inclusions and Exclusions listed in the Commentary Section.

### CSI UniFormat Summary



FOUNDATIONS	Quantity	Unit	Rate	Total (\$)
Standard Foundations				
Reinforced concrete footings	3,000	GSF	\$10.00	\$30,000
Other Concrete Works				
Elevator pit and sump pit, including excavation and waterproofing membrane	1	EA	\$50,000.00	\$50,000
<b>Subtotal For Foundations:</b>				<b>\$80,000</b>

SUPERSTRUCTURE	Quantity	Unit	Rate	Total (\$)
Vertical Structure				
Column and shearwall	3,000	GSF	\$50.00	\$150,000
Elevator shaftwall	735	SF	\$40.00	\$29,400
Second Floor & Patio Construction				
Suspended slab and beams/girder	4,972	GSF	\$100.00	\$497,200
Roof Construction				
Metal deck (no fill) over structural steel framing	3,000	GSF	\$75.00	\$225,000
Miscellaneous				
Miscellaneous metal	3,000	GSF	\$2.00	\$6,000
Miscellaneous rough carpentry	3,000	GSF	\$1.50	\$4,500
Mechanical concrete pad and curb	1	LS	\$5,000.00	\$5,000
<b>Subtotal For Superstructure:</b>				<b>\$917,100</b>

ENCLOSURE	Quantity	Unit	Rate	Total (\$)
Exterior Walls				
Stucco/Metal panel siding; complete with metal stud framing, water vapor membrane, batt insulation between metal framing and rigid continuous insulation at external of the studs, allow 70% of gross wall area	2,139	SF	\$85.00	\$181,773
Interior Finish To Exterior Wall				
Painted gypwall	2,139	SF	\$12.00	\$25,662

ENCLOSURE	Quantity	Unit	Rate	Total (\$)
<b>Exterior Windows</b>				
Aluminum framed curtainwall, storefront and window system, allow 30% of gross wall area	917	SF	\$180.00	\$164,970
<b>Fascias, Bands and Trims</b>				
Architectural detailing	3,055	GWA	\$3.50	\$10,693
<b>Exterior Doors</b>				
Single leaf door	3	EA	\$4,500.00	\$13,500
<b>Exterior Soffit</b>				
Canopy over stair	30	SF	\$150.00	\$4,500
<b>Balustrades, Parapets &amp; Roof Screens</b>				
Stair balustrades				<i>Included with Stairs</i>
Guardrail/handrail at patio	160	LF	\$350.00	\$56,000
Parapet wall with cap	260	LF	\$75.00	\$19,500
Mechanical roof screen - allowance	1,000	SF	\$50.00	\$50,000
<b>Miscellaneous</b>				
Caulking and sealants	3,000	GSF	\$1.00	\$3,000
Mock-Up	1	LS	\$25,000.00	\$25,000
<b>Subtotal For Enclosure:</b>				<b>\$554,597</b>

ROOFING	Quantity	Unit	Rate	Total (\$)
<b>Roof Coverings</b>				
Flat roofing membrane, including tapered rigid insulation	3,000	SF	\$32.00	\$96,000
Patio paver	1,972	SF	\$75.00	\$147,900
<b>Roofing Upstands and Sheetmetal</b>				
Flashing, gutters and rainwater downpipes	3,000	SF	\$5.00	\$15,000
<b>Roof Openings</b>				
Roof hatch - Allowance	1	LS	\$5,000.00	\$5,000
<b>Subtotal For Roofing:</b>				<b>\$263,900</b>

INTERIOR CONSTRUCTION	Quantity	Unit	Rate	Total (\$)
<b>Interior Partition</b>				
Framing with gypwall on both sides, non-rated allow 10'high	380	LF	\$300.00	\$114,000
Premium for 20% rated partition	76	LF	\$60.00	\$4,560
Premium for 20% bullet resistant fiberglass panel on threat side	76	LF	\$120.00	\$9,120
Blocking and backing	3,000	GSF	\$1.50	\$4,500
<b>Window Walls</b>				
Sidelight and interior glasswall - allow 5%	95	SF	\$150.00	\$14,250
<b>Interior Doors &amp; Door Hardware</b>				
Single leaf swing door	14	EA	\$3,800.00	\$53,200
Double leaf swing door	2	PR	\$6,000.00	\$12,000
Premium for special door hardware; including card reader and panic door	1	LS	\$6,520.00	\$6,520
<b>Fittings</b>				
Protective guards, barriers and bumpers	3,000	GSF	\$1.00	\$3,000
Toilet & shower accessories	4	RM	\$5,000.00	\$20,000
Shelving and millwork; including storage shelving and janitor's shelf and mop rack	3,000	GSF	\$5.00	\$15,000
Cabinets and countertops; including vanity countertops, casework at breakroom/copy room and meeting room	3,000	GSF	\$10.00	\$30,000
<b>Signages</b>				
Door signage	16	EA	\$250.00	\$4,000
Code and wayfinding sign	3,000	GSF	\$3.00	\$9,000
Exterior/building signage - allowance	1	LS	\$20,000.00	\$20,000
<b>Miscellaneous</b>				
Rough/finish carpentry	3,000	GSF	\$2.00	\$6,000
Miscellaneous caulking & fire safety	3,000	GSF	\$1.00	\$3,000
Acoustical treatment at doors & partitions	3,000	GSF	\$1.00	\$3,000
<b>Subtotal For Interior Construction:</b>			<b>\$331,150</b>	

STAIRS	Quantity	Unit	Rate	Total (\$)
<b>Stair Construction</b>				
Exterior exit stairs, complete with finishes and handrail/guardrail	2	EA	\$50,000.00	\$100,000
<b>Ladders and Fire Escapes</b>				
Elevator pit ladder and roof access ladder	1	LS	\$10,000.00	\$10,000
<b>Subtotal For Stairs:</b>				<b>\$110,000</b>

INTERIOR FINISHES	Quantity	Unit	Rate	Total (\$)
<b>Interior Finishes - Allowance</b>				
Floor Finishes	3,000	SF	\$16.00	\$48,000
Bases	3,000	SF	\$2.00	\$6,000
Wall Finishes	3,000	SF	\$20.00	\$60,000
Ceiling Finishes	3,000	SF	\$20.00	\$60,000
<b>Subtotal For Interior Finishes:</b>				<b>\$174,000</b>

CONVEYING	Quantity	Unit	Rate	Total (\$)
<b>Elevators and Lifts</b>				
Passenger elevator, traction, 2-stops	1	EA	\$200,000.00	\$200,000
<b>Subtotal For Conveying:</b>				<b>\$200,000</b>

PLUMBING	Quantity	Unit	Rate	Total (\$)
<b>(N) Plumbing Fixtures, including domestic water distribution, sanitary waste &amp; vent</b>				
Watercloset	4	EA	\$6,400.00	\$25,600
Lavatory	4	EA	\$5,800.00	\$23,200
Breakroom/meeting room sink			<i>NIC, Not Required</i>	
Shower valve, head and drain	1	EA	\$5,800.00	\$5,800
Drinking fountain	1	EA	\$7,000.00	\$7,000
Floor drain	4	EA	\$4,500.00	\$18,000
Plumbing connections for dishwasher & ref	1	LS	\$3,000.00	\$3,000
Plumbing related items; including testing and sterilization, pipe sleeves, fire stopping, etc.	3,000	GSF	\$3.00	\$9,000
<b>Subtotal For Plumbing:</b>				<b>\$91,600</b>



HEATING, VENTILATION, & AIR-CONDITIONING	Quantity	Unit	Rate	Total (\$)
<b>Heating &amp; Cooling</b>				
HVAC; including heat generation and chilling equipments, pumps, piping, air handling equipment, air distribution and return, diffusers & return grilles, controls, exhaust ventilation, system testing and balancing	3,000	GSF	\$55.00	\$165,000
<b>Subtotal For Heating, Ventilation, &amp; Air-Conditioning:</b>				<b>\$165,000</b>
FIRE PROTECTION	Quantity	Unit	Rate	Total (\$)
<b>Fire Sprinkler System</b>				
Automatic fire sprinkler system	3,000	GSF	\$10.00	\$30,000
<b>Subtotal For Fire Protection:</b>				<b>\$30,000</b>
ELECTRICAL	Quantity	Unit	Rate	Total (\$)
<b>Electrical Service and Distribution</b>				
Normal Power	3,000	GSF	\$20.00	\$60,000
Emergency Power			<i>NIC, Not Required</i>	
Equipment wiring	3,000	GSF	\$5.00	\$15,000
<b>Lighting and Power Specialties Wiring</b>				
Lighting and lighting control system	3,000	GSF	\$30.00	\$90,000
Branch devices	3,000	GSF	\$6.00	\$18,000
<b>Fire Alarm, Communications and Security</b>				
Fire alarm system	3,000	GSF	\$5.00	\$15,000
Telecom rough-in & devices and cabling	3,000	GSF	\$12.00	\$36,000
Security equipments; including installation, cable and programming	3,000	GSF	\$10.00	\$30,000
Public Address/Master Clock system	3,000	GSF	\$3.00	\$9,000
Audio Visual system rough-in and power	3,000	GSF	\$6.00	\$18,000
<b>Other Electrical Systems</b>				
Electrical related items; including fees and permits, temporary power and lighting, testing & studies, seismic bracing, firestopping, grounding, coordination &	3,000	GSF	\$3.00	\$9,000
<b>Subtotal For Electrical:</b>				<b>\$300,000</b>

<b>EQUIPMENT</b>	Quantity	Unit	Rate	Total (\$)
<b>Commercial Equipment</b>				
Breakroom equipment; including refrigerator, dishwasher, and microwave	1	LS	\$10,000.00	\$10,000
Police facility equipments				<i>NIC, Excluded</i>
<b>Subtotal For Equipment:</b>				<b>\$10,000</b>

<b>FURNISHINGS</b>	Quantity	Unit	Rate	Total (\$)
<b>Light Control</b>				
Window shades - allowance	917	SF	\$30.00	\$27,495
Project screens at meeting room				<i>NIC, Not Required</i>
<b>Amenities &amp; Convenience Items - allowance</b>				
Metal lockers & benches	1	LS	\$10,000.00	\$10,000
Fire extinguisher cabinets	1	LS	\$5,000.00	\$5,000
Entrance mats and frames	1	LS	\$10,000.00	\$10,000
Pass-thru evidence storage lockers	1	EA	\$2,500.00	\$2,500
Armory storage furnishing & industrial steel shelving				<i>NIC, Excluded</i>
Moveable Furnishing				<i>NIC, Excluded</i>
<b>Subtotal For Furnishings:</b>				<b>\$54,995</b>

Cost Plan

**Site Improvement  
Kensington Police Facility**

Control Quantities  
Site Improvement Summary  
Detailed Cost Breakdown

November 19, 2024

Site Area

Parking/Building Footprint 5,690

Driveway 1,920

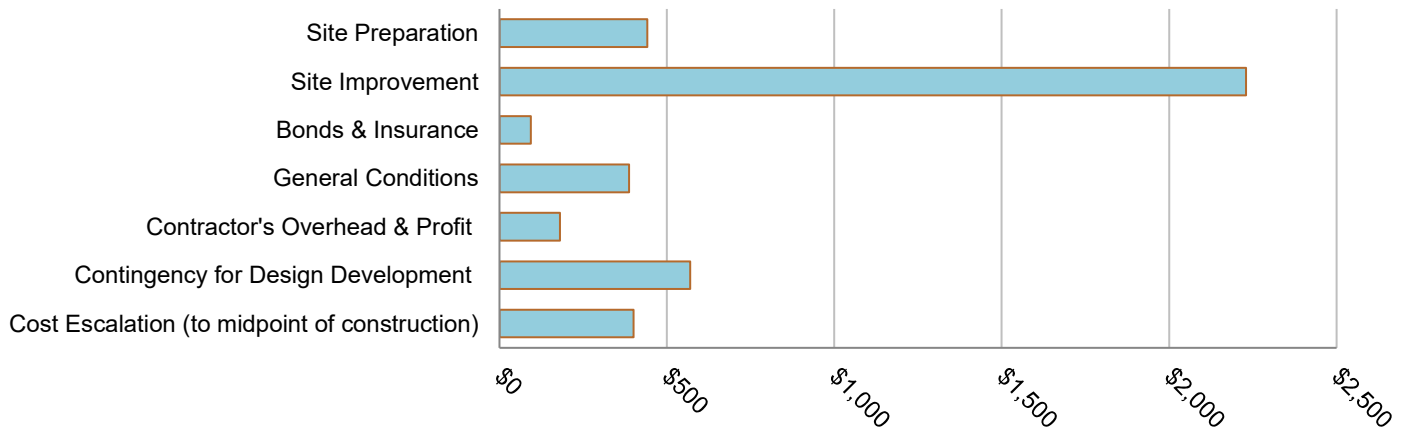
Remaining Site Improvement 3,514

**Subtotal of Enclosed Area 11,124**

<b>CSI UniFormat Summary</b>	<b>11,124 SF</b>	<b>%</b>	<b>\$/SF</b>	<b>,\$000</b>
Site Preparation		9%	\$39.71	\$442
Site Improvement		47%	\$200.44	\$2,230
Site Mechanical Utilities		5%	\$20.73	\$231
Site Electrical Utilities		5%	\$20.84	\$232
<b>Subtotal - Sitework</b>		<b>66%</b>	<b>\$281.73</b>	<b>\$3,134</b>
Bonds & Insurance	3.00%	2%	\$8.45	\$94
General Conditions	12.00%	8%	\$34.82	\$387
Contractor's Overhead & Profit	5.00%	4%	\$16.25	\$181
<b>Subtotal</b>		<b>80%</b>	<b>\$341.25</b>	<b>\$3,796</b>
Contingency for Design Development	15.00%	12%	\$51.19	\$569
Cost Escalation (to midpoint of construction)	9.17%	8%	\$35.99	\$400
<b>TOTAL CONSTRUCTION BUDGET</b>		<b>100%</b>	<b>\$428.43</b>	<b>\$4,766</b>

NOTE: Inclusions and Exclusions listed in the Commentary Section.

**CSI UniFormat Summary**



SITE PREPARATION	Quantity	Unit	Rate	Total (\$)
<b>Site Clearing and Demolition</b>				
Site clearing and grading	11,124	SF	\$1.00	\$11,124
Remove (E) tree	7	EA	\$1,000.00	\$7,000
<b>Earthwork</b>				
Excavation and disposal/off-haul	2,500	CY	\$165.00	\$412,500
<b>Site Protective Construction</b>				
Erosion control/SWPPP	11,124	SF	\$1.00	\$11,124
<b>Hazardous Materials Abatement</b> <span style="float: right;"><i>NIC, Excluded</i></span>				
<b>Subtotal For Site Preparation:</b>				<b>\$441,748</b>

SITE IMPROVEMENT	Quantity	Unit	Rate	Total (\$)
<b>Vehicular Paving</b>				
Reinforced concrete garage pavement	5,690	SF	\$35.00	\$199,150
Reinforced concrete driveway	1,920	SF	\$35.00	\$67,200
Reinforced concrete tie beam/grade beams	7,610	SF	\$10.00	\$76,100
Striping and pavement marking	7,610	SF	\$1.00	\$7,610
Reinforced concrete curb - allowance	120	LF	\$50.00	\$6,000
Premium for driveway ramp	1	LS	\$10,000.00	\$10,000
<b>Pedestrian Paving</b>				
Reinforced concrete pathway	940	SF	\$25.00	\$23,500
<b>Bio-retention facility</b>				
Reinforced concrete slab	454	SF	\$25.00	\$11,351
Reinforced concrete wall, 8" thick	546	SF	\$75.00	\$40,950
Class2 Permeable drain rock, 12"thick	15	CY	\$150.00	\$2,250
Engineered soil mix, 18" thick	23	CY	\$150.00	\$3,450
Mulch, 3" thick	350	SF	\$1.00	\$350
Planting	350	SF	\$5.00	\$1,750
Perforated drain pipe	68	LF	\$80.00	\$5,440
Overflow catch basin	1	EA	\$3,500.00	\$3,500

SITE IMPROVEMENT	Quantity	Unit	Rate	Total (\$)
<b>Site Structures</b>				
<b>Retaining Wall</b>				
Reinforced concrete continuous footing, 18"wide x 36"deep (CF2)	300	LF	\$350.00	\$105,000
Reinforced concrete retaining wall 8" thick	1,700	SF	\$45.00	\$76,500
10" thick	2,276	SF	\$55.00	\$125,180
Waterproofing at building side - allowance	1,419	SF	\$15.00	\$21,285
Filter fabric, mirafi 140N	4,876	SF	\$1.50	\$7,314
Drainage panel, miradrain 6000	3,976	SF	\$5.00	\$19,880
Drainage collector duct, cont. hydroduct coil 600 (36"wide)	300	LF	\$25.00	\$7,500
<b>Shoring</b>				
Lagging varying size 3x10, 4x10, 6x 10	4,876	SF	\$150.00	\$731,400
Soldier pile, 30"diameter x 28'-6"deep	969	LF	\$450.00	\$436,050
Permanent tie back, 40' deep	102	EA	\$1,000.00	\$102,000
Pile testing	1	LS	\$50,000.00	\$50,000
Mobilization/demobilization	1	LS	\$35,000.00	\$35,000
Relocate (E) MEP utilities as necessary	1	LS	\$20,000.00	\$20,000
<b>Landscaping</b>				
Planting and irrigation	1,600	SF	\$15.00	\$24,000
<b>Miscellaneous Accessories</b>				
Allowance for miscellaneous site furnishing; such as trash receptacles, bicycle rack, bollards, etc.	1	LS	\$10,000.00	\$10,000
<b>Subtotal For Site Improvement:</b>				<b>\$2,229,710</b>

SITE MECHANICAL UTILITIES	Quantity	Unit	Rate	Total (\$)
<b>Domestic Water</b>				
Piping and point of connection	1	LS	\$50,000.00	\$50,000
<b>Fire Water</b>				
Piping and point of connection	1	LS	\$50,000.00	\$50,000
<b>Sanitary Sewer</b>				
Piping and point of connection	1	LS	\$50,000.00	\$50,000

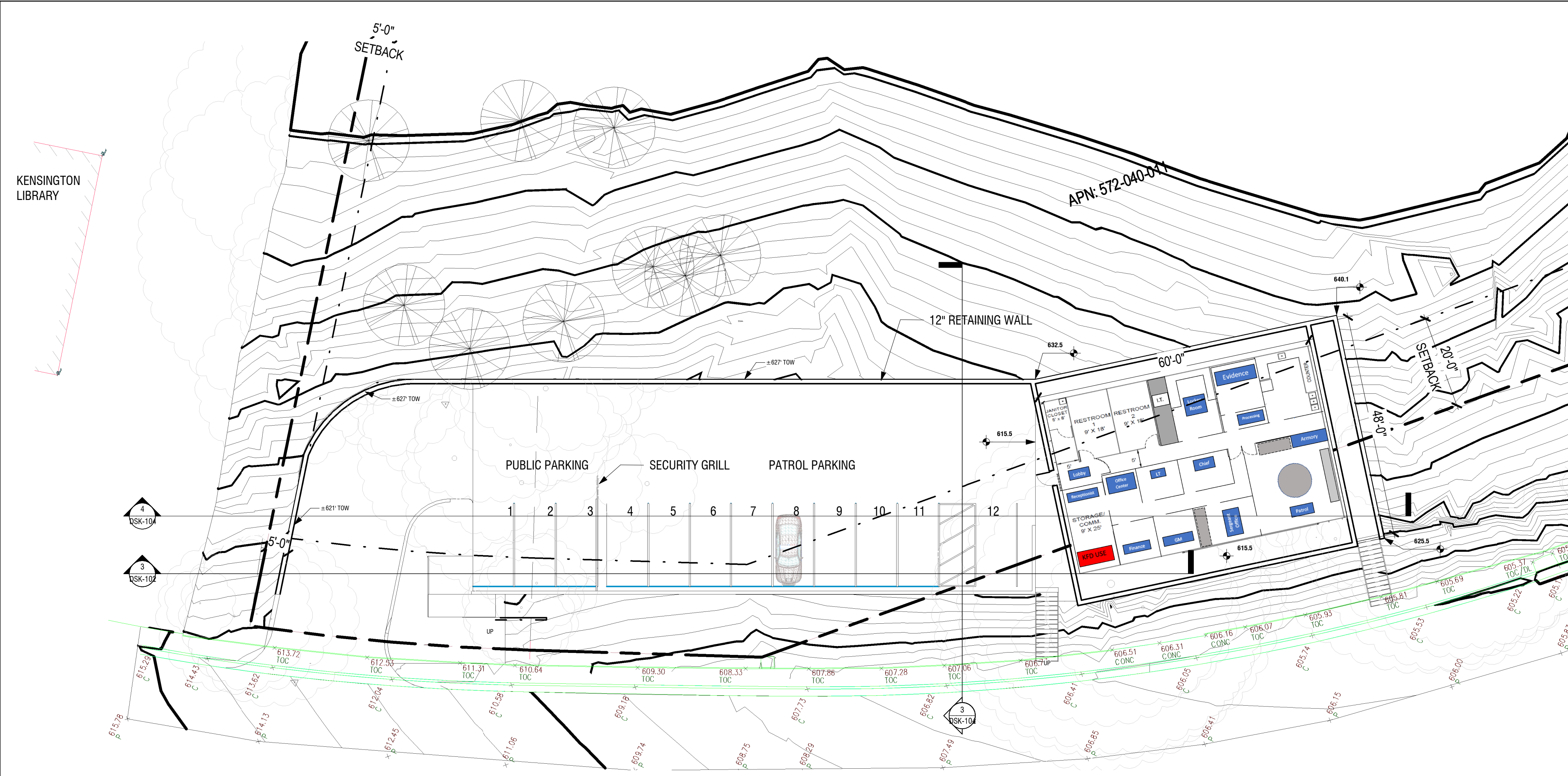
**SITE MECHANICAL UTILITIES**

	Quantity	Unit	Rate	Total (\$)
<b>Storm Drainage</b>				
Area drain	4	EA	\$2,500.00	\$10,000
Manhole (SDMH)	1	EA	\$6,500.00	\$6,500
Concrete V-ditch, 36"wide	207	LF	\$100.00	\$20,700
Storm drain pipe, 12" dia.	256	LF	\$150.00	\$38,400
Connection to existing	1	LS	\$5,000.00	\$5,000
<b>Subtotal For Site Mechanical Utilities:</b>				<b>\$230,600</b>

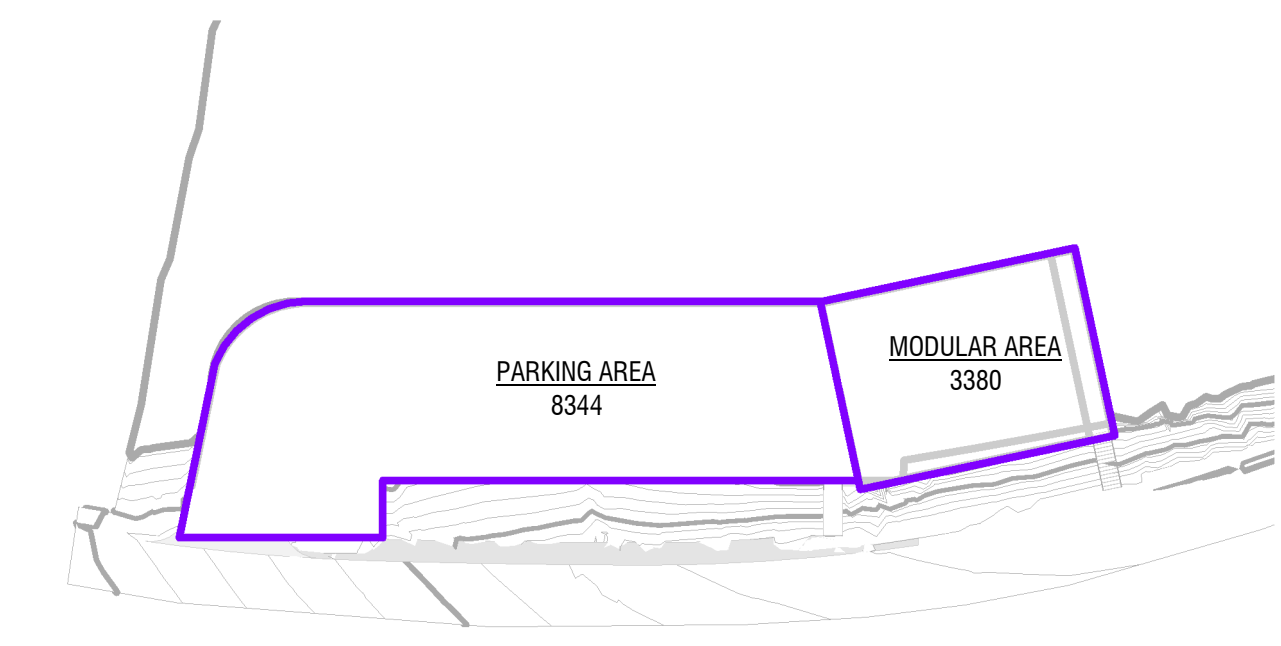
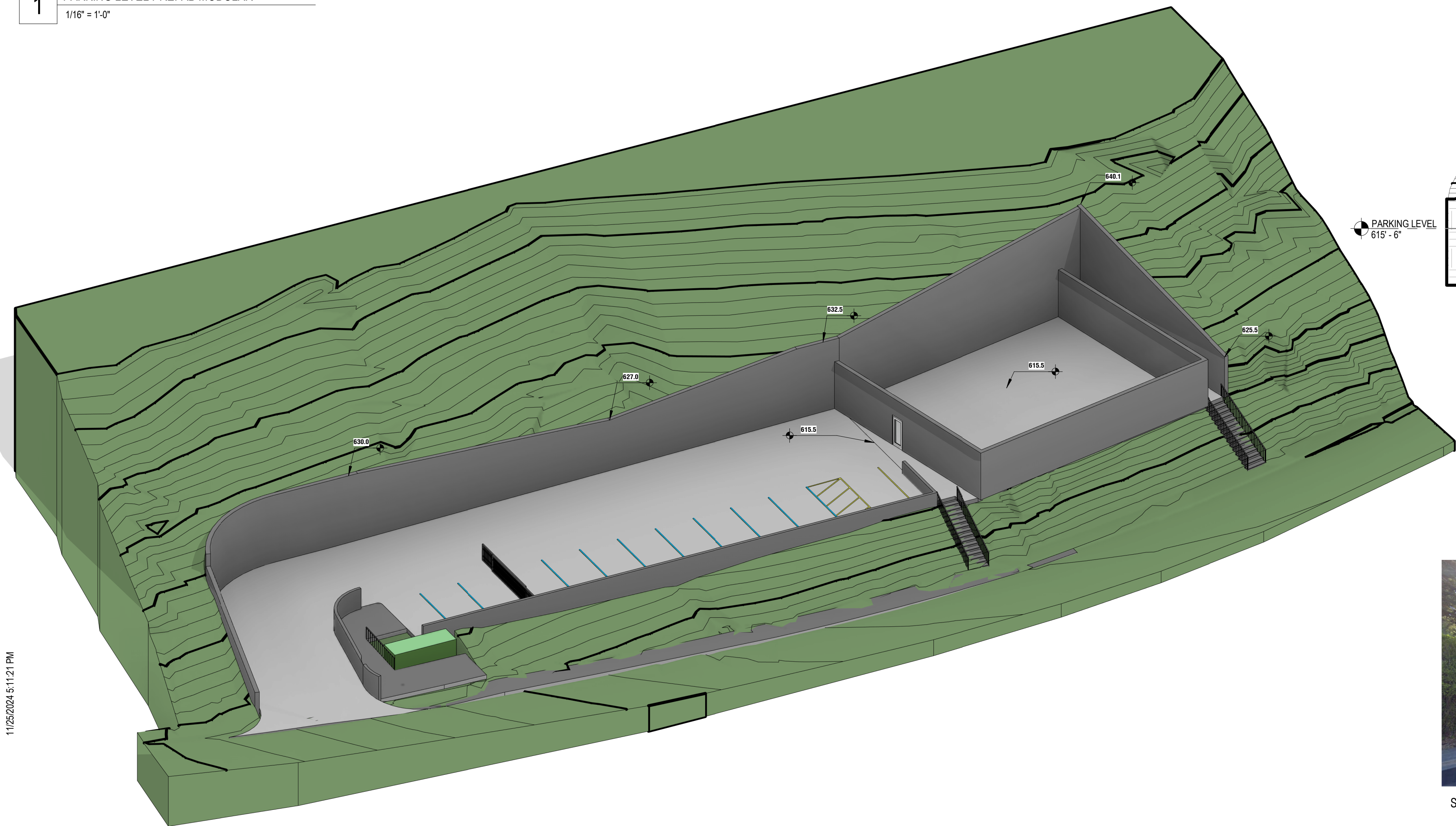
**SITE ELECTRICAL UTILITIES**

	Quantity	Unit	Rate	Total (\$)
<b>Site Electrical</b>				
Electrical service and distribution	11,124	SF	\$5.00	\$55,620
Site lighting	11,124	SF	\$10.00	\$111,240
Site Telecom Ductbank	1	LS	\$35,000.00	\$35,000
Site Security cameras	1	LS	\$30,000.00	\$30,000
<b>Subtotal For Site Electrical Utilities:</b>				<b>\$231,860</b>

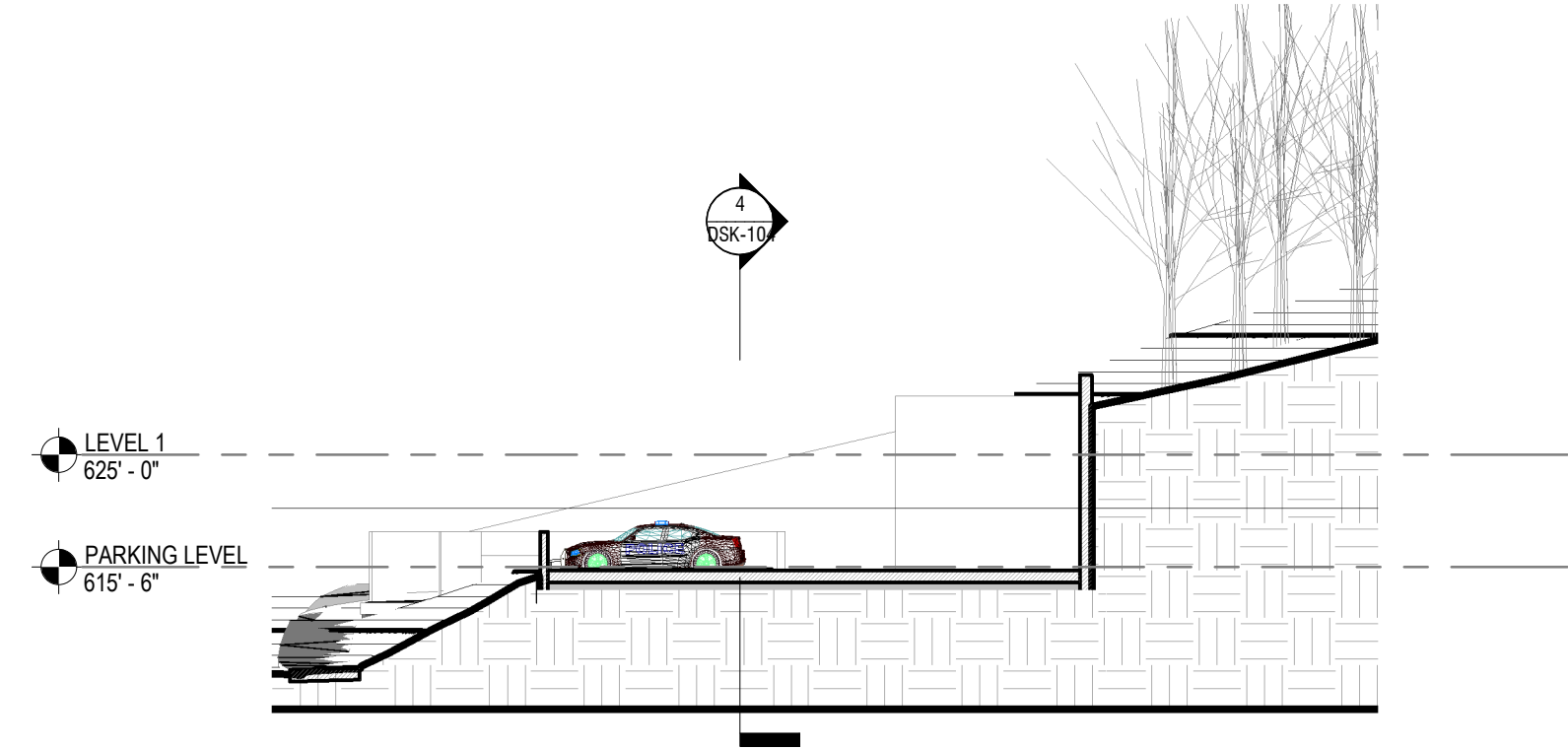




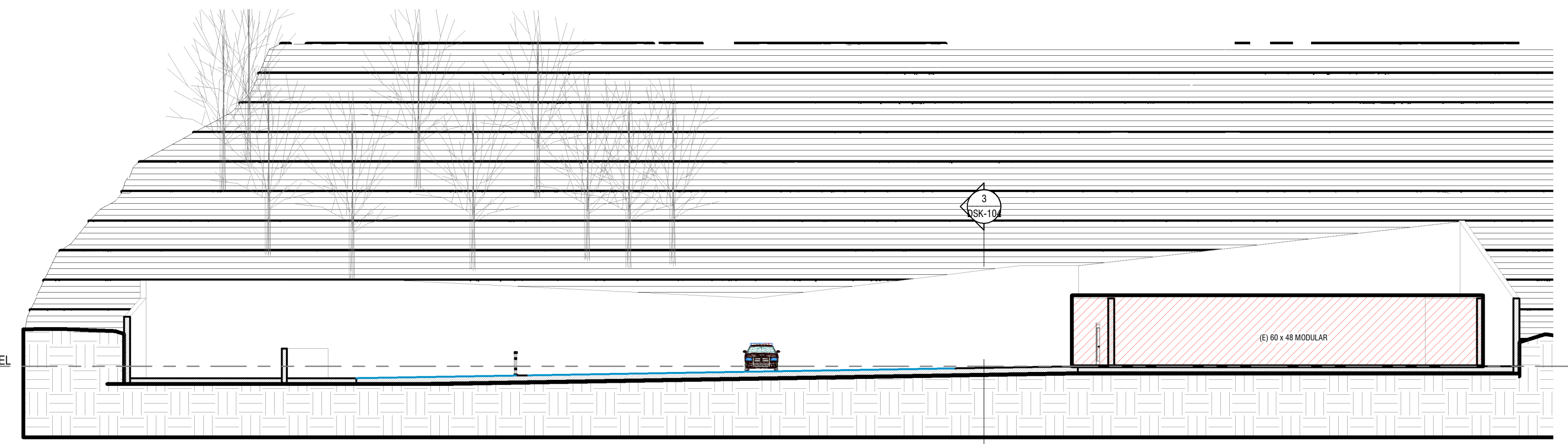
1 PARKING LEVEL PREFAB MODULAR  
1/16" = 1'-0"



2 PARKING LEVEL AREAS  
1" = 50'-0"



3 Section 2 MODULAR  
1/16" = 1'-0"



4 Section 1 MODULAR  
1/16" = 1'-0"



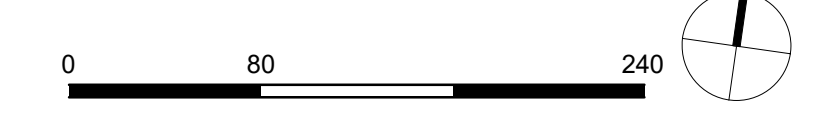
SOUTH VIEW FROM ARLINGTON



EAST VIEW FROM ARLINGTON



NORTH VIEW FROM ARLINGTON



# KENSINGTON POLICE FACILITY

APN 572 040 011 PLANS AND SECTIONS MODULAR OPTION  
11/25/2024



**From:** George Miers <[gmiers@studio-mcp.com](mailto:gmiers@studio-mcp.com)>  
**Sent:** Tuesday, November 19, 2024 7:53 PM  
**To:** David Aranda <[DAranda@kppcsd.org](mailto:DAranda@kppcsd.org)>  
**Cc:** David Spath <[DSpath@kppcsd.org](mailto:DSpath@kppcsd.org)>; Anna Chou <[achou@studio-mcp.com](mailto:achou@studio-mcp.com)>; Matt Rei <[mattrei59@gmail.com](mailto:mattrei59@gmail.com)>; Mickey C. Kellogg <[mickeyk@zfa.com](mailto:mickeyk@zfa.com)>; Jiane Du <[jdu@studio-mcp.com](mailto:jdu@studio-mcp.com)>  
**Subject:** Kensington Police Facility Budget Cost Estimate

Hi David - Attached is Mack 5's cost estimate for the new Kensington Police Facility. You might want to sit down before looking too closely!

There are 2 options included. The Option 1 is for a building that fills out the entire parking area as we discussed. This results in a building of 5728 SF. Option 2 would just be a smaller building of 3000 SF. The site work (retaining wall and driveway/parking area/utilities/storm water retention etc) ) for both are exactly the same. I have highlighted the totals below - and those are not typos. But they do need some serious explanation.

I actually received these numbers on 11/8/24 as agreed but the costs were so high that I opted not to send them before discussing with the Civil and Structural engineers as well as the cost estimator. I have copied the Civil engineer's comments below which indicates that he feels that the line item costs seem to him about 10-20% too high and the structural engineer feels the same. Civil then re-looked at his soil off haul calculations and reduced them from 2900 Cubic Yards (CY) to 2500 CY and the cost estimator adjusted the costs accordingly. But that is all they adjusted.

We should discuss the details on a conference call but here are my key coments

1) If you look carefully, there are very detail costs for both the sitework and the building. They actually had pretty good detailed drawings for the site work as we provided them with actual retaining wall, excavation and stormwater details. But the building costs are something that the cost estimator drew from other new police facilities and if you look closely they include many things you would most likely not do. For example, they list a \$200,000 traction elevator with an elevator pit. You would probably do a \$60,000 elevator without elevator pit. They have listed \$171,840 in Lighting control systems that exceeds the entire electrical service of \$114,560.. You maybe do 15% of that. I could go on.

2) The site work costs relative to what the steep hill is forcing you to spend to create a buildable site is difficult to glean from this because they included all of the surface parking costs most of which you would do on a flat site. I went through the estimate and basically the retaining wall and excavation and resultant storm water retention system breaks down as follows;

- Bio retention - \$70,000
- Excavation and offhaul - \$412,500
- Shoring and retaining wall - \$1,737,109
- **Total \$2,219,609**

But as noted under item #3 below, this only gives you the subcontract number - not the profit and overhead, bonds, contingency and the escalation numbers. These items (called prorates) are added in on a % basis and come to 44.17%. So when you multiply this out; **\$2,219,609 x 1.4417 = \$3,200,013.** That is basically the premium you are paying to develop this site according to this cost estimate. That said, if one takes into account the fact that the subcontract costs may be high as well as the prorates, then this number could be quite a bit lower.

3) Prorates - The listed profit and overhead is probably about right but they have 15% for contingency and almost 10% (4.5% x 2 years) for escalation. I find it hard to believe the latter and while the former contingency % is needed and about right for an early stage of design like this, when you inflate the base numbers, adding a contingency to them is essentially doubling it which unfortunately, in my opinion, is what we have here.

That said, I have a responsibility to pass on what they developed which is the attached. After you regain your composure and your blood pressure levels out, let's discuss. It will definitely be an expensive project because of the site development but, we believe it can be a lot less than the number presented.

Overall Summary	Job #24882
	November 19, 2024



<i>Kensington Police Facility</i>	<i>GFA</i>	<i>%</i>	<i>\$/SF</i>	<i>,\$000</i>
<b>OPTION 1:</b>				
Option 1: Police Facility Over Parking (5,728 gsf)	5,728	59%	\$1,222.27	\$7,001
Site Improvement	11,124	41%	\$428.43	\$4,766
<b>TOTAL CONSTRUCTION &amp; SITEWORK (OPTION 1):</b>				<b>\$11,767</b>
<b>OPTION 2:</b>				
Option 2: Police Facility (3,000 gsf)	3,000	51%	\$1,663.84	\$4,992
Site Improvement	11,124	49%	\$428.43	\$4,766
<b>TOTAL CONSTRUCTION &amp; SITEWORK (OPTION 2):</b>				<b>\$9,757</b>

RE: Kensington Police Dept Buiding External Inbox x



← **Matt Rei**  
to me, Mickey, Anna, Cynthia ▾  
George,

Sun, Nov 10, 11:28AM (8 days ago) ☆ ↶ ⋮

The numbers related to site mechanical utilities, site preparation and site improvement (Vehicular Paving, Pedestrian Paving & Bio-retention facility, only) appear to be perhaps 10% - 20% higher than I would assume, but this only accounts for:

$(20\%) \times (230,600 + 507,748 + 366,060 + 23,500 + 69,041) \times (1.52 \text{ bonds, profit, contingencies, etc}) = \$364,000 \text{ +/- difference.}$

Please call me if you have any questions.

Regards,

Matt Rei  
KSR Civil Engineering  
510-774-5471

**George Miers**  
Partner

**STUDIO Miers | Chou | Poon**

5845 DOYLE STREET

EMERYVILLE, CA 94608

T: 925.766.4493

[gmiers@studio-mcp.com](mailto:gmiers@studio-mcp.com) | [www.studio-mcp.com](http://www.studio-mcp.com)

**From:** George Miers <[gmiers@studio-mcp.com](mailto:gmiers@studio-mcp.com)>  
**Sent:** Monday, November 25, 2024 6:09 PM  
**To:** David Aranda <[DAranda@kppcsd.org](mailto:DAranda@kppcsd.org)>  
**Cc:** David Spath <[DSpath@kppcsd.org](mailto:DSpath@kppcsd.org)>; Anna Chou <[achou@studio-mcp.com](mailto:achou@studio-mcp.com)>; Matt Rei <[mattrei59@gmail.com](mailto:mattrei59@gmail.com)>; Mickey C. Kellogg <[mickeyk@zfa.com](mailto:mickeyk@zfa.com)>; Jiane Du <[jdu@studio-mcp.com](mailto:jdu@studio-mcp.com)>  
**Subject:** Re: Kensington Police Facility Budget Cost Estimate

Hi David - As per your request, we took the current site and parking plan, removed the new building on top of the parking including the elevator and then placed the footprint of the existing police modular on the remaining site. See attached diagram. While this is of course just a very quick diagram, hopefully, it is clear to anyone reviewing this that by adding more on the ground development on this site results in even greater cut into the hillside. In this case going from 15' to 25'. I am not even sure if the geotechnical engineer would allow this but I can tell you if he did, the costs for doing so would be exponentially greater per SF of retaining wall area than the previous stacked new construction which minimized the amount of cut, offhaul and retaining walls. While it is hard to really estimate the cost without further analysis I would guess that just the modular site work would meet and possibly exceed that of the stacked new construction scheme or in the neighborhood of \$3.2. That would not include moving the modular or constructing a foundation for it. However, I also think such a scheme would trigger a full environmental impact study and a lot more community scrutiny than the new construction design. This would not only increase the approval costs but possibly result in it being unapprovable. Please let me know if this adequately conveys the impact of the modular and new parking side by side on this site. Thanks

On Tue, Nov 19, 2024 at 7:52 PM George Miers <[gmiers@studio-mcp.com](mailto:gmiers@studio-mcp.com)> wrote:  
Hi David - Attached is Mack 5's cost estimate for the new Kensington Police Facility. You might want to sit down before looking too closely!

There are 2 options included. The Option 1 is for a building that fills out the entire parking area as we discussed. This results in a building of 5728 SF. Option 2 would just be a smaller building of 3000 SF. The site work (retaining wall and driveway/parking area/utilities/storm water retention etc) ) for both are exactly the same. I have highlighted the totals below - and those are not typos. But they do need some serious explanation.

I actually received these numbers on 11/8/24 as agreed but the costs were so high that I opted not to send them before discussing with the Civil and Structural engineers as well as the cost estimator. I have copied the Civil engineer's comments below which indicates that he feels that the line item costs seem to him about 10-20% too high and the structural engineer feels the same. Civil then re-looked at his soil off haul calculations and reduced them from 2900 Cubic Yards (CY) to 2500 CY and the cost estimator adjusted the costs accordingly. But that is all they adjusted.

We should discuss the details on a conference call but here are my key comments

1) If you look carefully, there are very detail costs for both the sitework and the building. They actually had pretty good detailed drawings for the site work as we provided them with actual retaining wall, excavation and stormwater details. But the building costs are something that the cost estimator drew from other new police facilities and if you look closely they include many things you would most likely not do. For example, they list a \$200,000 traction elevator with an elevator pit. You would probably do a \$60,000 elevator without elevator pit. They have listed \$171,840 in Lighting control systems that exceeds the entire electrical service of \$114,560.. You maybe do 15% of that. I could go on.

2) The site work costs relative to what the steep hill is forcing you to spend to create a buildable site is difficult to glean from this because they included all of the surface parking costs most of which you would do on a flat site. I went through the estimate and basically the retaining wall and excavation and resultant storm water retention system breaks down as follows;

- Bio retention - \$70,000
- Excavation and offhaul - \$412,500
- Shoring and retaining wall - \$1,737,109
- **Total \$2,219,609**

But as noted under item #3 below, this only gives you the subcontract number - not the profit and overhead, bonds, contingency and the escalation numbers. These items (called prorates) are added in on a % basis and come to 44.17%. So when you multiply this out;  **$\$2,219,609 \times 1.4417 = \underline{\$3,200,013}$** . That is basically the premium you are paying to develop this site according to this cost estimate. That said, if one takes into account the fact that the sub contract costs may be high as well as the prorates, then this number could be quite a bit lower.

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 Partner

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