



Date: February 8, 2024
To: Board of Directors
From: David Aranda, Interim General Manager
Subject: General Manager's Report for January 10th – 31st

A number of things are going on for KPPCSD in January of 2024.

- Meeting with about thirty pickleball enthusiasts with a discussion about placing lines and a court next to the basketball court in the park.
- Various one on one discussions with residents in Kensington on various subjects.
- Met with the Path Keepers regarding the goal of figuring out how best to preserve the paths in Kensington.
- Zoom meeting with California Consultants who reviewed a number of various grant possibilities with the Board President and me.
- Various discussions with Advance Systems Group regarding the set up and oversight of the board meetings on zoom and the AV needs.
- Biweekly meetings with Fernando regarding park maintenance and park repairs.
- Follow up with employees regarding financial transactions that needed correcting.
- Meeting with architect at no cost to discuss ideas about the property south of the library for a future police building.
- Worked with Ridgeline on fulfilling requirements by the CDIAC regarding the reporting for the past three years on the bonds related to the CalPERS pension paydown. See attached.
- Worked on completing the park grant for \$180,000! See attached.
- Various conversations with the General Manager from KFPD regarding reorganization, hazard mitigation planning and operations.
- Meeting to discuss preparation for Ridgeline's work on the reorganization financial report.
- Continued to correspond with the County on various financial transactions.
- Correspondence regarding public records requests and litigation issue.
- Contacted Jenny Parks a few times in communicating needs and questions between KCC and KPPCSD.

Brief Financial Overview for the first six months of the Year

The District has four departments. The General Fund or administrative department, the Police Department, the Parks Department, and Solid Waste.

General Manager's Report

February 8, 2024

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The General Fund is the keeper of property tax money that is received. That is tracking correctly. The overall revenue is on track, but I am still trying to figure out the county's processing of money to KPPCSD.

Overall expenses in the general fund are at 50% with some specific line items under budget and other over. The one-line item over budget that is concerning are unexpected legal costs for contractual issues that arose and public records requests.

Revenue for the Police Department is at 100%, but again that may be because of the method in which the County is paying the District for various assessments that residents pay on their property taxes. I will need to continue to track the County process in distributing revenues to KPPCSD.

Police Salary and Benefit expenses are tracking about on budget. The operating expenses are also on track for halfway through the fiscal year. I will be checking on some specific chart of account line items regarding correct coding by staff.

In Police Capital Outlay, the unbudgeted expense of \$61,530 is for the DUI police vehicle that the Board approved and which we should see a check to offset that amount from the State of California in the next sixty days.

The Parks Department revenue is tracking correctly. We hope to see the per capita park grant money of \$180,000 in April which would place overall revenue received a bit over budget.

For park salaries, we are way under budget, but it was determined that Rosa's pay was supposed to be split between parks and administrative and for the first six months it was all going to administrative. The remaining fiscal year we will charge her pay to parks.

This year has been a learning experience for me regarding parking expenses. While the overall actual expenses are not out of line with the budget, there will be the need for me to make line-item adjustments in budgeting for Fiscal Year 2025.

Capital Park Outlay is primarily dealing with work that is needed in the parks for general safety concerns. A report in March will provide the breakdown of the park replanting project that was approved and hopefully will be completed in the next few weeks.

From: no-reply-cdiac@treasurer.ca.gov

Subject: Review Completed of Annual Debt Transparency Report

The California Debt and Investment Advisory Commission has reviewed and accepted the following Annual Debt Transparency Report:

CDIAC #: 2020-0797

Reporting Period Ending: 06/30/2022

Issuer: Kensington Police Protection and Community Services District

Issue Name: 2020 POBs

Project/Series: CalPERS

Principal Amount: \$4,544,000.00

Closing/Settlement Date: 06/18/2020

Date Reviewed: 01/29/2024

This Annual Debt Transparency Report (ADTR) will display a status of Reviewed in the Data Portal.

Any editing, updating, or revision of this Reviewed ADTR must be done before any subsequent annual reports have been reviewed and accepted by CDIAC.

Future ADTRs for this issue cannot be filed prior to July 1st following the date of this notice.



Information as of Reporting Year End: 06/30/2023

Issuance Information

Issuer Name:	Kensington Police Protection and Community Services District
Issue Name:	2020 POBs
Project Name:	CalPERS
Actual Sale Date:	06/18/2020
Settlement Date:	06/18/2020
Original Principal Amount:	\$4,544,000.00
Net Original Issue Premium/Discount:	\$0.00
Proceeds Used to Acquire Local Obligations (Marks-Roos Only):	\$0.00
Total Reportable Proceeds:	\$4,544,000.00
Total cost of issuance from Report of Final Sale:	\$119,592.00

Issuance Authorization

Authorization (1):	
Authorization Name:	Resolution No 2020-08
Original Authorized Amount:	\$4,544,000.00
Authorization Date:	06/11/2020
Amount Authorized - Beginning of the Reporting Period:	\$0.00
Amount Authorized - During the Reporting Period:	\$0.00
Total Debt Authorized:	\$0.00
Debt Issued During the Reporting Period:	\$0.00
Replenishment Reported During the Reporting Period:	\$0.00
Total Debt Authorized but Unissued:	\$0.00
Authorization Lapsed:	\$0.00
Total Authorization Remaining - End of Reporting Period:	\$0.00

Principal Outstanding



ANNUAL DEBT TRANSPARENCY REPORT
 California Debt and Investment Advisory Commission, 915 Capitol Mall,
 Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA
 94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2020-0797
 Status: Draft
 01/29/2024

Principal Balance Upon Sale or at Beginning of the Reporting Period:	\$4,244,000.00
Accreted Interest – During Reporting Period:	\$0.00
Total Principal and Accreted Interest:	\$4,244,000.00
Principal Paid with Proceeds from Other Debt Issues – During the Reporting Period:	\$0.00
Principal Payments - During the Reporting Period (not reported as payments above):	\$168,000.00
Principal Outstanding – End of Reporting Period:	\$4,076,000.00

Refunding/Refinancing Issues

CDIAC #	Refunding/refinancing Amount	Redemption/Payment Date
No data available to display.		

Use of Proceeds

Report End Date	Begin Amount	Spent Amount	Remain Amount
06/30/2020	\$4,544,000.00	\$0.00	\$4,544,000.00
06/30/2021	\$4,544,000.00	\$4,544,000.00	\$0.00
06/30/2022	\$0.00	\$0.00	\$0.00
06/30/2023	\$0.00	\$0.00	\$0.00

Proceeds Spent/Unspent (Fund Level)

Fund Category	Total Reportable Proceeds Available	Proceeds Spent Current Reporting Period	Proceeds Spent Prior Reporting Period(s)	Proceeds Unspent / Remaining
CalPERS UAL Payoff	\$4,544,000.00	\$0.00	\$4,544,000.00	\$0.00
TOTAL:	\$4,544,000.00	\$0.00	\$4,544,000.00	\$0.00

Expenditures of Current Reporting Period

Fund Category	Purpose	Expenditure Amount
No data available to display.		
TOTAL:		\$0.00

Expenditure Summary



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Fund Category	Purpose	Expenditure In Current Reporting Period	Expenditure In Prior Reporting Period(s)	Total Expenditure All Periods
CalPERS UAL Payoff	BOND COUNSEL	\$0.00	\$33,456.00	\$33,456.00
CalPERS UAL Payoff	CDIAC FEE	\$0.00	\$1,136.00	\$1,136.00
CalPERS UAL Payoff	ISSUER COUNSEL	\$0.00	\$5,000.00	\$5,000.00
CalPERS UAL Payoff	MUNICIPAL ADVISOR	\$0.00	\$35,000.00	\$35,000.00
CalPERS UAL Payoff	PAYOFF CALPERS UAL	\$0.00	\$4,424,408.00	\$4,424,408.00
CalPERS UAL Payoff	PLACEMENT AGENT	\$0.00	\$35,000.00	\$35,000.00
CalPERS UAL Payoff	PURCHASER COUNSEL	\$0.00	\$10,000.00	\$10,000.00
TOTAL:		\$0.00	\$4,544,000.00	\$4,544,000.00

Refunded/Refinanced Issues

CDIAC #	Refunding/refinancing Amount	Redemption/Payment Date
No data available to display.		

Filing Contact

Filing Contact Name: Dmitry Semenov
 Agency/Organization Name: Ridgeline Municipal Strategies, LLC
 Address: 2213 Plaza Drive
 City: Rocklin
 State: CA
 Zip Code: 95765
 Telephone: 916-250-1590
 Fax Number:
 E-mail: dsemenov@ridgelinemuni.com



Comments

Issuer Comments:

ADTR Reportable

Principal Outstanding – End of Reporting Period:	\$4,076,000.00
Proceeds Unspent – End of Reporting Period:	\$0.00
ADTR Reportable Next Reporting Year:	Yes

RE: KPPCSD Documents for Per Capita Grant



Lumley, Sam@Parks

To Rosa Ruiz
Cc Lynelle Lewis

Reply Reply All Forward

Tue 1/30/2024 2:37 PM

Hello Rosa,

Thank you for submitting the Letter. It has been added to the project's file. My Supervisor was able to approve the Final Payment Requests for the Kensington Community Center Renovation project and the reimbursement payment has begun processing with our accounting dept and the State Controller's Office. You should receive a check in the mail within the next 10-12 weeks.

Thank you,

Sam Lumley

Pronouns: They/ Them (<https://pronouns.org/>)

Project Officer

Office of Grants and Local Services

Sam.Lumley@Parks.CA.Gov

916.902.8841

Recreation Office Report prepared by Jenny Parks Kensington Community Council February 1, 2024

KASEP:

KASEP Winter session began January 2nd

We are offering 76 classes afterschool this winter session. We continue to use the Arlington Community Church on rainy days for our sports classes.

KASEP Spring Registration opens March 5th at 7pm for kindergarten and 7:30 for grades 1-6

KASEP Winter Holidays- February 19-23rd

KCC Summer Camp:

KCC will offer 10 weeks of Summer Camp. Beginning June 10th and running through August 16th.

Registration for Summer Camp opens February 27th at 7pm. Campers must be entering 1st grade through 6th grade fall of 2024.

Adult Classes

Tai Chi with Nobuo Nishi is on Wednesdays & Fridays 9:30-11am -Community Center

Strength & Balance Yoga Tuesdays 8:30am & Thursdays 11:30am-Community Center

Cardio Dance Class each Friday 11:15-12:15, Community Center

Family Yoga Sundays in front of the Recreation Building

Mediterranean cooking in the CC kitchen, Tuesdays evening 6:00-8:00pm

Jewelry Making class Friday, February 9th, 6-8pm at the Recreation Building.

KCC & Other:

We are working with the Library on some co-sponsored events.

Jose fixed the paper towel dispenser that fell off the wall in the front bathroom and a clogged sink in room B.

Fernando is looking at specs for addition of a water bottle filler to the existing drinking fountain.



Kensington Police Protection & Community Services District

Date: February 05, 2024

To: Board of Directors

From: Rosa Ruiz

Subject: Parks Report

In observance of Presidents' Day, the District office will be closed on Monday, 19th, 2024.

Community Center Events:

1. There are no major community events at the center, just very few private events at the grassy lawn and main hall.
2. I am happy the center did not experience any water inside due to the unexpected rainy weather, as it did in the past.

Park:

1. The park is regularly maintained, no trash overflowing, and the grounds look cleaner despite children's water bottles and sweaters being behind.

From: Chris Wong <Chris.Wong@ac.cccounty.us>
Sent: Monday, January 22, 2024 11:28 AM
To: David Aranda <DAranda@kppcsd.org>
Cc: TAX Treasury Group <CCCTreasury@tax.cccounty.us>; Peter Karumbi <Peter.Karumbi@ac.cccounty.us>; Mary Bowes-Tobol <Mary.Bowes-Tobol@ac.cccounty.us>; Dorothy Lim <Dorothy.Lim@ac.cccounty.us>
Subject: RE: KPPCSD/Kensington Park Assessment District Distribution

Hi David, thank you for taking the time to speak with me today.

To recap our phone conversation:

1. Because this is the first year, there is expected to be some true up activities. After all balances are trued up, you would only expect to hear from us around 4 times a year during the property tax distributions in October, December, April and June.
2. We don't maintain the calculations for the special assessment, as the district (or in this case, the administrator hired by the district, NBS) calculates the taxes that need to be enrolled to satisfy debt service. We reached out to them in late December to ensure we have the same understanding. Below is the calculation provided by the administrator of this particular levy showing the reserve amount. We reached out to them in late December to ensure we have the same understanding.

KENSINGTON POLICE PROTECTION & CSD
Kensington Park Reassessment District No. 2004-1
2019/20 Cost Recovery Analysis

Description	2019/20 Amount	2018/19 Amount	Increase/(Decrease)
Principal	\$150,671.14	\$149,171.70	\$1,499.44
Interest	6,395.38	12,735.74	(6,340.36)
Subtotal	\$157,066.52	\$161,907.44	(\$4,840.92)
Agency administrative costs	\$1,500.00	\$1,500.00	\$0.00
Trustee/Paying Agent costs	0.00	0.00	0.00
County collection fees ⁽¹⁾	1,595.96	1,595.96	0.00
Arbitrage calculation costs	0.00	0.00	0.00
Continuing disclosure costs	0.00	0.00	0.00
Dissemination costs	0.00	0.00	0.00
Administration costs	10,835.05	10,428.35	406.70
Administration expenses	243.05	256.02	(12.97)
Other costs	19,193.01	0.00	19,193.01
Subtotal	\$33,367.07	\$13,780.33	\$19,586.74
Del. management charges ⁽²⁾	\$513.00	\$671.79	(\$158.79)
Manual adjustments	0.00	0.00	0.00
Construction Fund credit	0.00	0.00	0.00
Reserve Fund credit	(116,099.44)	0.00	(116,099.44)
Redemption Fund credit	(9,847.15)	0.00	(9,847.15)
Installment Rounding	0.00	(0.40)	0.40
Subtotal	(\$125,433.59)	\$671.39	(\$126,104.98)
Total Annual Levy	\$65,000.00	\$176,359.16	(\$111,359.16)
Parcels levied	1,771	1,771	0

(1) Total Annual Levy reduced by the collection fee taken by the County Auditor-Controller.

(2) Recovered from the specific parcels for which expenses were incurred.

Fund/Account	6/30/2019	6/30/2018
Fund No. 4694		
Reserve Fund No. 388001	\$116,099.44	
Redemption Fund No. 388000	\$184,386.72	
Prepayment Fund		
Other		
Total	\$300,486.16	

Levy Approval


 Signature

8-1-2019
 Date

From: Chris Wong <Chris.Wong@ac.cccounty.us>

Sent: Wednesday, January 17, 2024 11:45 AM

To: David Aranda <DAranda@kppcsd.org>

Cc: TAX Treasury Group <CCCTreasury@tax.cccounty.us>; Peter Karumbi <Peter.Karumbi@ac.cccounty.us>; Mary Bowes-Tobol <Mary.Bowes-Tobol@ac.cccounty.us>; Dorothy Lim <Dorothy.Lim@ac.cccounty.us>

Subject: KPPCSD/Kensington Park Assessment District Distribution

Good morning David,

We are calculating the cash balances for the various funds for the Kensington Police Protection and Community Services District.

The District has fund 388000/388001 which was for a 1915 Act Bond special assessment that matured in 19/20 for the Kensington Park Assessment District.

Fund 388001 has a balance in the Investments (0210). In order to liquidate the investment of 93,430.00, I've attached the form from the County Treasury to authorize them to liquidate the investment.

Can you sign, scan and return the signed copy?

Our General Accounting Division will reach out to you afterwards for the District to provide instructions to move the cash from 388001 to fund 388000 to cover the negative cash balance currently in 388000.

I've attached the combined trial balance, as of today, for these two funds.

Any cash deficiency will be trued up by the April Property Tax Settlement.

Any cash surplus, not distributed by the Property Tax Settlement (Going forward, should only be for property tax revenues apportioned in the current fiscal year) will be remitted to the District.

Thank you,

Chris Wong

Auditor-Controller Division Manager

Property Tax

Contra Costa County Office of the Auditor-Controller

Phone: (925) 608-9318