

Agenda for the Regular Meeting of the Marinwood CSD Board of Directors

Tuesday – October 13, 2020 – 7:00 PM

Internet Address: <https://us02web.zoom.us/j/82314813460>

Telephone Access: 669) 900-6833 or 346) 248 7799 or 253) 215-8782

Meeting ID: 823 1481 3460

ATTENTION: This will be a virtual meeting of the Marinwood CSD Board of Directors pursuant to Executive Order N-29-20 issued by the Governor of the State of California. There will not be a public location for participating in this meeting. Any interested member of the public can participate telephonically or via internet by utilizing the web link or dial-in information printed on this agenda.

Instructions on how to make a public comment during the meeting: At points in the meeting when the meeting chair requests public comment, members of the public participating in the live meeting either via internet or telephone shall indicate their desire to speak. If participating via internet, please click the “raise hand” feature located within the Zoom application screen. If connected via telephone, please dial “*9” (star, nine).

	Item Description:	Board Action
A.	CLOSED SESSION: <i>Public Employee Performance Evaluation Section 94957(b)(1): Title: District Manager</i>	
B.	OPEN SESSION: CALL TO ORDER & ROLL CALL OF DIRECTORS	
C.	AGENDA	Adopt
D.	CONSENT CALENDAR a. Draft Minutes of Regular Meeting of September 8, 2020 (Remote Meeting) b. Bills Paid Nos. 4887 – 4951	Approve
E.	PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA <i>Speakers are asked to limit comments to three minutes. Speakers may comment only on non-agenda items within the subject matter jurisdiction of the District. The Board may not take action on, consider or debate items not on the agenda except under narrow circumstances meeting statutory tests. Response to comments on non-agenda items will be limited to factual information or clarifying questions from staff or Board. The President may refer the matter to staff or to a future meeting agenda.</i>	
F.	DISTRICT MATTERS	
	1. Engagement with Independent Accounting Firm to Perform FY 19/20 Financial Audit	Approve
	2. District Manager Report	Review
G.	FIRE DEPARTMENT MATTERS	
	1. Agreement Between the County of Marin and Marinwood Community Services District for Fire Protection and Emergency Services to County Service Area 13	Approve
	2. Agreement Between the County of Marin and Marinwood Community Services District for Fire Protection and Emergency Services for the Juvenile Hall Site	Approve
	3. Discussion and Potential Appointment of Marinwood Board Director to Serve as Marinwood Representative on the Marin Wildfire Prevention Authority Board of Directors	Appoint
	4. Draft Minutes of Fire Commission Meeting of October 6, 2020	Review
	5. Chief Officer Report and Activity Summary	Review
	6. Date of Next Fire Commission Meeting – November 3, 2020	
H.	PARK AND RECREATION MATTERS	
	1. Draft Minutes of Park & Recreation Commission Meeting of September 22, 2020	Review
	2. Recreation and Park Maintenance Activity Reports	Review
	3. Date of Next Park & Recreation Commission Meeting – October 27, 2020	
I.	BOARD MEMBER ITEMS OF INTEREST - REQUESTS FOR FUTURE AGENDA ITEMS	
J.	ADJOURN	
	DATE OF NEXT REGULAR BOARD MEETING – November 10, 2020	

Requests for disability-related modifications or accommodations, aids or services may be made to the district office no later than 72 hours prior to the meeting by contacting (415) 479-0775

Marinwood Community Services District

Draft Minutes of Board of Directors Meeting

Tuesday – September 8, 2020

Time and Place: 7:30PM via Teleconference

Note: *This meeting as well as prior meetings of the Board of Directors may be viewed in their entirety on the Marinwood YouTube channel here:* <https://www.youtube.com/channel/UC0dvM2PvtsEzE25cRAf4Jmg>

Present:

Board Members: President Jeff Naylor, Leah Green, Sivan Oyserman, Izabela Perry, and Bill Shea.

Staff: District Manager Eric Dreikosen, San Rafael Fire Chief Darin White, Recreation Director Luke Fretwell and Administrative Assistant Tiffany Combrink.

A. Call to Order & Roll Call of Directors

President Naylor called the meeting to order at 7:32PM

B. Agenda

Oyserman to approve/Perry to second recommendation to move item E.1. “Actuarial Report: Other Post-Employment Benefits (OPEB) Valuation as of June 30, 2019 (presented by Nicolay Consulting) to the first item on agenda to accommodate guest presenter.

All in favor. Motion carried unanimously.

E. District Matters:

1. *Actuarial Report: Other Post-Employment Benefits (OPEB) Valuation as of June 30, 2019 (presented by Nicolay Consulting)*

Board received presentation of Actuarial Report.

C. Consent Calendar

- a. *Draft Minutes of Regular Meeting of August 11, 2020 (Remote Meeting)*

- b. *Bills Paid Nos. 4809-4886*

Perry to approve/Oyserman to second “consent calendar as presented.”

All in favor. Motion carried unanimously.

D. Public Comment Open Time for Items Not on Agenda:

Board of Directors received public comment regarding:

- a. Directors that are leaving the Board at the end of this term.

E. District Matters:

1. *See above*

2. *Update on Pension Liability Analysis with August 2020 Release of CalPERS Annual Valuation reports for Measurement Date of June 30, 2019*

Board discussed Update of Pension Liability Analysis

3. *Policy Allowing for Temporary Benefit Accommodations in Response to COVID-19*

Perry to approve/Oyserman to second “Policy Allowing for Temporary Benefit Accommodations in Response to COVID-19”

All in favor. Motion carried unanimously.

4. *District Manager Report*

Board of Directors received District Manager Report

F. Fire Department Matters:

1. *Draft Minutes of Fire Commission Meeting of September 1, 2020*

Board reviewed Draft Minutes of Fire Commission Meeting

2. *Chief Officer Report and Activity Summary*
Board of Directors received Chief Officer Report
3. *Date of Next Fire Commission Meeting – October 6, 2020*

G. Park and Recreation Matters:

1. *Draft Minutes of Park & Recreation Commission Meeting of August 25, 2020*
Board reviewed Draft Minutes of Park & Recreation Commission Meeting
2. *Resolution 2020-06: Approving Application(s) for Per Capita Grant Funds*
Perry to approve/Green to second “Resolution 2020-06: Approving Application(s) for Per Capita Grant Funds”
All in favor. Motion approved unanimously.
3. *Recreation and Park Maintenance Activity Reports*
Board received Recreation and Park Maintenance Activity Report
4. *Date of Next Park & Recreation Commission Meeting – September 22, 2020*

H. Board Member Items of Interest – Requests for Future Agenda Items

- Perry requests financial summary of Summer Programs
- Naylor requests closed session to review District Manager contract.

Meeting adjourned at 9:24PM

Tiffany Combrink, Secretary

**MARINWOOD COMMUNITY SERVICES DISTRICT
REQUEST FOR PAYMENT OF CLAIMS**

Treasury Fund 8067

Classes:
Street lights
Fire
Recreation
Park

Approved by the Board of Directors on October 13, 2020

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
4887	9/1/2020	AFLAC	26.50	Disability ins Aug	Park	5130120	General	26.50
4888	9/1/2020	Project A	40.00	email hosting	Fire	5220110	General	20.00
					Rec	5220110	General	20.00
4889	9/1/2020	C.A.P.F.	265.50	LTD - Sept	Fire	5130120	General	265.50
4890	9/1/2020	Grainger	291.54	cleaning supplies	Fire	5220810	General	291.54
4891	9/1/2020	Comcast	125.88	Cable - Sept	Fire	5210725	General	125.88
4892	9/1/2020	Verizon	42.33	Data - Aug	Fire	5210725	General	42.33
4893	9/3/2020	SolEd Solar	2,006.56	Solar - Aug	Rec	5210810	General	1,452.35
					Fire	5210810	General	554.21
4894	9/3/2020	PG&E	208.30	Gas - Aug	Rec	5210810	General	162.72
					Fire	5210810	General	45.58
4895	9/3/2020	Landesign	2,985.00	Landscape contractor	Park	5211125	General	2,985.00
4896	9/3/2020	Airgas	238.52	pool chems	Rec	5220710	Pool	238.52
4897	9/8/2020	County of Marin	1,165.93	Demo permit fee	Measure A	5220910	General	1,165.93
4898	9/8/2020	Studio Weeren	790.00	Website maint and hosting	Park	5210122	General	158.00
					Rec	5210122	General	474.00
					Fire	5210122	General	158.00
4899	9/8/2020	Marinwood Market	5,624.00	Market lunches 07/13-08/14	Rec	5220819	Summer	5,624.00
4900	9/8/2020	Marin Prof Firefighters	882.00	Union Dues - Sept	Fire	5211330	General	882.00
4901	9/8/2020	DC Electric	281.78	Streetlight Maint - July	Street lights	5210915	General	281.78
4902	9/9/2020	Marinwood CSD	13,231.81	Retire 09/11/2020	Park	5130510	General	1,324.63
					Rec	5130510	General	1,870.35
					Fire	5130510	General	10,036.83
4903	9/9/2020	Marinwood CSD	80,656.83	Fire salaries	Fire	5110110	General	27,002.08
				Fire OT	Fire	5120110	General	20,960.45
				FLSA	Fire	5110319	General	1,470.45
				Shift Differential	Fire	5110310	General	92.40
				4850 pay	Fire	5110110	General	4,615.52
				Admin Asst	Fire	5110110	Admin	846.08
				Admin Mgr	Fire	5110110	Admin	2,221.60
				Admin Asst	Rec	5110110	Admin	846.08
				Admin Asst	Park	5110110	Admin	423.04
				Admin Mgr	Rec	5110110	Admin	1,110.80
				Admin Mgr	Park	5110110	Admin	1,110.80
				Rec Dir	Rec	5110110	General	2,449.44
				Rec Dir	Park	5110110	General	1,049.76
				Rec salary	Rec	5110110	General	7,100.00
				Rec hourly	Rec	5110210	General	290.00
				Park salary	Park	5110110	General	5,959.20
				Pool staff	Rec	5110210	Pool	2,263.02
				Summer	Rec	5110210	Summer	165.00
				Afterschool	Rec	5110210	Afterschool	2,162.26
				PR fees	Fire	5210230	General	157.13
				PR fees	Rec	5210230	General	54.17
				PR fees	Park	5210230	General	15.75
				SS + Medicare	Fire	5140140	General	3,998.67
				SS + Medicare	Rec	5140140	General	1,451.21
				SS + Medicare	Park	5140140	General	454.95
				EDU + SUI	Rec	5140145	General	94.20
				Benefits withholding	Park	2120066	General	-837.96
				Benefits withholding	Rec	2120066	General	-1,169.08
				Benefits withholding	Fire	2120066	General	-5,700.19
4904	9/11/2020	SDRMA	229.87	Life ins - Oct	Fire	5130120	General	89.87
					Park	5130120	General	60.56
					Rec	5130120	General	79.44
4905	9/11/2020	US Bank Corp Pmt Svcs	6,619.49	data	Fire	5210725	General	30.00
				online meeting subscription	Fire	5211325	General	27.49
				MS office software	Fire	5220110	General	69.99
				lawn mower parts	Fire	5220210	General	40.47
				workout subscription	Fire	5220810	General	24.95
				water/gatorade	Fire	5220810	General	35.57
				online meeting subscription	Park	5211325	General	13.75
				UTV repairs (mule)	Park	5210910	General	574.69
				tools	Park	5220220	General	457.21
				maint/supplies	Park	5220310	General	97.60
				eye wash/first aid supplies	Park	5220810	General	172.88
				activity supplies	Rec	5220819	Afterschool	136.92
				job marketing	Rec	5210122	General	75.00
				online meeting subscription	Rec	5211325	General	43.73
				software subscriptions	Rec	5220110	General	781.20
				janitorial	Rec	5220827	General	10.84

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				pool chlorine generator	Rec	5220215	Pool	1,126.86
				pool chems	Rec	5220710	Pool	46.54
				vending supplies	Rec	5220826	Pool	443.59
4906	9/11/2020	Leslie's Pool Supplies	308.27	pool chems	Rec	5220819	Summer	2,410.21
4907	9/15/2020	Marin Municipal Water Dist	6,963.76	Water July/Aug	Rec	5220710	Pool	308.27
					Fire	5210835	General	264.52
					Rec	5210835	General	988.15
					Park	5210835	General	5,711.09
4908	9/15/2020	AT&T	262.88	Phones - Aug	Fire	5210725	General	142.75
					Park	5210725	General	21.01
					Rec	5210725	General	99.12
4909	9/15/2020	Staples	45.13	Office supplies	Rec	5220110	General	45.13
4910	9/15/2020	Marin Sanitary Service	2,076.90	Garbage - Aug	Park	5210815	General	1,453.83
					Rec	5210815	General	415.38
					Fire	5210815	General	207.69
4911	9/15/2020	Heath Caceres	12.00	Refund lapswim	Rec	4631917	Pool	12.00
4912	9/15/2020	Melissa Adkison	15.00	Refund lapswim	Rec	4631917	Pool	15.00
4913	9/15/2020	Samantha Riley	535.00	Refund youth sports	Rec	4631922	Youth	535.00
4914	9/15/2020	Mary Moynihan	292.00	Refund youth tennis	Rec	4631915	Tennis	292.00
4915	9/15/2020	Mar Banks	290.00	Refund youth sports	Rec	4631922	Youth	290.00
4916	9/15/2020	Tara Mattiuzzo	519.00	Refund youth sports	Rec	4631922	Youth	519.00
4917	9/17/2020	Ross Valley Fire Dept	2,500.00	County-wide disaster coordi	Fire	5211610	General	2,500.00
4918	9/17/2020	Wills Kelly	471.20	Strike Team hotel reimb	Fire	5211440	General	471.20
4919	9/17/2020	Westamerica Bank	42,752.99	FY 20/21 Fire engine pmt	Fire	5211710	General	36,885.07
					Fire	5211710	General	5,867.92
4920	9/17/2020	PG&E	905.04	Electric - Aug	Rec	5210810	General	718.24
					Fire	5210810	General	12.32
					Park	5210810	General	174.48
4921	9/17/2020	TIAA Commerical Finance	662.00	Copier lease - Sept	Park	5220130	General	66.20
					Rec	5220130	General	430.30
					Fire	5220130	General	165.50
4922	9/17/2020	Hagel Services	205.36	Janitorial supplies	Rec	5220827	General	205.36
4923	9/17/2020	Smith's Gopher Trapping Se	350.00	Pest Control	Park	5211532	General	350.00
4924	9/17/2020	Buck's Saw Service	25.00	fire supplies	Fire	5220810	General	25.00
4925	9/17/2020	Quill	10.80	COVID - sanitizing supplies	Fire	5220810	General	10.80
4926	9/22/2020	CalPERS	8,333.00	CERBT Sept2020	Park	5130130	General	3,416.00
					Rec	5130130	General	667.00
					Fire	5130130	General	4,250.00
4927	9/22/2020	Marinwood CSD	45,102.42	Health Ins Oct2020	Park	5130120	General	10,469.57
					Rec	5130120	General	7,495.83
					Fire	5130120	General	27,137.02
4928	9/22/2020	VSP	387.94	Vision - Oct	Fire	5130120	General	237.33
					Park	5130120	General	73.04
					Rec	5130120	General	77.57
4929	9/22/2020	Delta Dental	2,105.84	Dental - Oct	Fire	5130120	General	1,337.80
					Park	5130120	General	339.78
					Rec	5130120	General	428.26
4930	9/22/2020	National Academy of Athletic	8,724.91	Afterschool sports	Rec	5210146	Youth	8,724.91
4931	9/22/2020	Ann Kneeland	197.50	Refund building deposit	Rec	4410225	Building	197.50
4932	9/22/2020	Daria Zabalaga	224.00	Refund tennis	Rec	4631915	Tennis	224.00
4933	9/22/2020	Comcast	139.92	Internet - Aug	Fire	5210725	General	69.96
					Rec	5210725	General	69.96
4934	9/22/2020	All Star Rents	412.16	Equip rental	Park	5211220	General	412.16
4935	9/22/2020	Pitney Bowes	317.22	postage meter lease	Park	5220110	General	63.44
					Rec	5220110	General	190.34
					Fire	5220110	General	63.44
4936	9/22/2020	Honey Bucket	222.80	porta potty	Park	5211220	General	222.80
4937	9/22/2020	CPRS	165.00	membership - Moret	Rec	5211330	General	165.00
4938	9/22/2020	AT&T	105.55	internet	Park	5210725	General	105.55
4939	9/23/2020	Marinwood CSD	86,737.14	Fire salaries	Fire	5110110	General	28,688.80
				Fire OT	Fire	5120110	General	26,447.40
				Shift Differential	Fire	5110310	General	193.92
				4850 pay	Fire	5110110	General	2,928.80
				Holiday pay	Fire	5110313	General	3,387.60
				Admin Asst	Fire	5110110	Admin	846.08
				Admin Mgr	Fire	5110110	Admin	2,221.60
				Admin Asst	Rec	5110110	Admin	846.08
				Admin Asst	Park	5110110	Admin	423.04
				Admin Mgr	Rec	5110110	Admin	1,110.80
				Admin Mgr	Park	5110110	Admin	1,110.80
				Rec Dir	Rec	5110110	General	2,449.44
				Rec Dir	Park	5110110	General	1,049.76
				Rec salary	Rec	5110110	General	7,100.00
				Park salary	Park	5110110	General	5,959.20

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				Pool staff	Rec	5110210	Pool	2,049.90
				Afterschool	Rec	5110210	Afterschool	899.63
				PR fees	Fire	5210230	General	155.05
				PR fees	Rec	5210230	General	41.59
				PR fees	Park	5210230	General	13.56
				SS + Medicare	Fire	5140140	General	4,701.88
				SS + Medicare	Rec	5140140	General	1,303.51
				SS + Medicare	Park	5140140	General	454.95
				EDU + SUI	Rec	5140145	General	60.98
				Benefits withholding	Park	2120066	General	-837.96
				Benefits withholding	Rec	2120066	General	-1,169.08
				Benefits withholding	Fire	2120066	General	-5,700.19
4940	9/23/2020	Marinwood CSD	13,969.18	Retire 09/25/2020	Park	5130120	General	1,324.63
					Rec	5130120	General	1,870.35
					Fire	5130120	General	10,774.20
4941	9/23/2020	Hansell Design	28,163.28	Building permit plans/service	Measure A	5220910	General	28,163.28
4942	9/23/2020	Able Tire & Brake	2,120.46	Tires E58	Fire	5210910	General	2,120.46
4943	9/29/2020	Airgas	317.65	pool chems	Rec	5220710	pool	317.65
4944	9/29/2020	Ryan Brackett	148.05	AFLAC reimb Q1 FY20/21	Fire	5130120	General	148.05
4945	9/29/2020	Cesar Correa	148.05	AFLAC reimb Q1 FY20/21	Fire	5130120	General	148.05
4946	9/29/2020	Sean Day	242.41	AFLAC reimb Q1 FY20/21	Fire	5130120	General	242.41
4947	9/29/2020	Wills Kelly	277.27	AFLAC reimb Q1 FY20/21	Fire	5130120	General	277.27
4948	9/29/2020	John Papanikolaou	259.07	AFLAC reimb Q1 FY20/21	Fire	5130120	General	259.07
4949	9/29/2020	Brandon Selvitella	253.96	AFLAC reimb Q1 FY20/21	Fire	5130120	General	253.96
4950	9/29/2020	Brian Smith	148.05	AFLAC reimb Q1 FY20/21	Fire	5130120	General	148.05
4951	9/29/2020	Jeff Smith	247.24	AFLAC reimb Q1 FY20/21	Fire	5130120	General	247.24
TOTAL:			374,384.24					374,384.24

Total by Department:

Streetlights	281.78
Fire Department	226,542.42
Recreation Department	71,807.54
Park Department	46,423.29

Memo



To: Board of Directors
From: Eric Dreikosen, District Manager
Date: October 13, 2020
Re: FY 19/20 Financial Audit Engagement

Directors,

Please see the included proposals for performance of the District's FY 19/20 financial audit. I have also included a copy of the RFP used to solicit proposals.

Inquiry phone calls and/or request for proposals via email were sent to multiple accounting firms in the Bay Area and beyond with the majority either not responding or stating they are not taking on new clients at this time.

In response we received two proposals:

1. **R.J. Ricciardi: \$12,800** (\$11,900 for audit; \$900 for SCO report filing)

R.J. Ricciardi has performed audit services for the District for the past several years. They also perform audit services for several other special districts in Marin County and across Northern California. As we have utilized the same lead auditor, Michael O'Connor, for the past 5-6 years, it was requested and they have proposed to utilize a different auditor, Hiep Pham, to lead this year's audit in addition to other support staff.

Of note: Due to the District's familiarity with R.J. Ricciardi, they were informed that their standard engagement letter would suffice as opposed to a more detailed proposal as typically provided to prospective new clients.

2. **Fechter & Company: \$15,000** (includes audit and SCO filing)

Fechter & Company are a reputable accounting firm based in Sacramento. While the District does not have any direct experience with this firm nor do any other Marin County special districts that we are aware of, they do provide a sample list of other special districts they have worked with, primarily located in the greater Sacramento area, that include both Park & Rec Districts as well as Fire Districts.

In comparing the services, both firms are substantially similar. Fechter & Company is approximately 17% more expensive than R.J. Ricciardi. R.J. Ricciardi also offers the convenience of a local firm with intimate knowledge of Marinwood's operations and financial systems, the interface of our general fund held with the County of Marin as well as the Marin County finance department policies and procedures.

Recommended Action: Authorize the District Manager to engage R.J. Ricciardi to perform audit services to the District for FY 19/20.

September 1, 2020



Request for Proposal

Marinwood Community Services District (District) is requesting proposals for audit services of its financial records, and preparation of the Special Districts Financial Transactions Report to the State Controller for the fiscal year ending June 30, 2020.

Marinwood Community Services District Description

Marinwood Community Services District provides fire protection, park & recreation and street lighting services to the Marinwood area of unincorporated Marin County. The District's annual revenue is approximately \$6.06M. The District maintains its general fund with the Marin County Treasury, and participates in the Marin County Pooled Investment Fund. The District participates in the California Public Employees' Retirement System (CalPERS) pension and medical programs.

Services to Perform

1. The audit firm must conduct the financial audit and management report in accordance with generally accepted auditing standards (GAAP), and the State Controller's audit requirements for California Special Districts. The annual audit and Financial Transactions Report are to be completed no later than January 15, 2021.
2. Compilation of the District's Basic Financial Statements for FY 19/20 based on trial balance and prior year audit report.
3. Evaluation of the District's Internal Controls over financial reporting, compliance and other matters.
4. Performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board (GASB) as mandated by generally accepted auditing standards.
5. Completion and filing of the Special Districts Financial Transaction Report to the State Controller's Office (SCO).
6. Oral presentation of the Basic Financial Statements and Management Report shall be given to the Board in the course of their public meeting conducted on either January 12, 2021 or February 9, 2021, based on timing of audit completion.

Additional Information Requested

Your proposal should include the following information:

1. An overview of your firms governmental auditing experience.

775 Miller Creek Road
San Rafael, CA 94903
T: (415) 479-7751
F: (415) 479-7759
www.marinwood.org

Board of Directors:

Jeff Naylor
President

Bill Shea
Vice President

Leah Green
Sivan Oyserman
Izabela Perry

District Manager
Eric Dreikosen

2. An audit program with estimated hours to be expended on each phase of the audit.
3. A “not to exceed” fee proposal for performing the audit and preparing the Financial Transactions Report.
4. A list of governmental clients who have been audited under a similar scope, including names and contact information.

Evaluation of Proposals

Marinwood Community Services District will evaluate proposals on a qualitative basis involving review of the proposals for compliance with the requirements of the RFP. In addition, they will be evaluated for experience of assigned personnel with similar engagements, qualifications of the firm and approach to the engagement. Cost will also be considered, however, this will not be a sole selection criterion. Those determined to most closely meet the needs of the District will be interviewed.

Submission Deadline

It is requested proposals be received no later than October 9, 2020 by 12:00 PM. However, proposal submission is requested as soon as possible.

District Contact Information

Questions and proposal submissions (via email) should be directed to the Marinwood CSD District Manager, Eric Dreikosen at 415.479.7751; eric@marinwood.org.

Prior years audit reports can be viewed and downloaded from the District's website at <https://www.marinwood.org/finance>.

July 31, 2020

Mr. Eric Dreikosen, District Manager
Marinwood Community Services District
775 Miller Creek Road
San Rafael, CA 94903-1323

Dear Mr. Dreikosen:

We are pleased to confirm our understanding of the services we are to provide Marinwood Community Services District for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the notes to the financial statements, which collectively comprise the basic financial statements, of Marinwood Community Services District as of the year ended June 30, 2020. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), and the statement of revenues, expenditures and changes in fund balance – budget and actual – for the General Fund, to accompany Marinwood Community Services District's 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. As part of our engagement, we will apply certain limited procedures to Marinwood Community Services District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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 reassurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Statements of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.
3. Proportionate Share of Net Pension Liability (Asset).
4. Schedule of Contributions.
5. Schedule of Changes in Net Other-Post Employment Benefits Liability and Related Ratios.
6. Schedule of Contributions – OPEB.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions.

We will issue a written report upon completion of our audit of Marinwood Community Services District's financial statements. Our report will be addressed to the Board of Directors of Marinwood Community Services District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Marinwood Community Services District's compliance with provisions of applicable laws, regulations, contracts, and agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of Marinwood Community Services District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party

service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing. Further, we understand that your employees will prepare all information we request in our Client Participation List in the format requested and send it to us 30 days prior to scheduling the audit field work. If you have insufficient personnel or time to prepare these items we can assist you in this area and we will discuss with you the additional time required and estimated fee for these services.

The audit documentation for this engagement is the property of R. J. Ricciardi, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of R. J. Ricciardi, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation. The designee may intend or decide to distribute the copies or information contained therein to others, including other government agencies.

Hiep Pham is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our estimated fees for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our estimated fee, including expenses will be \$11,900 for the audit, and \$900 for preparation of the State Controller's Report. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes thirty days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

If additional time is needed for us to assist Marinwood Community Services District in the resolution or investigation of accounting errors, discrepancies, or reconciliation issues, assistance in the preparation of schedules, or to reflect in our workpapers corrections to the Marinwood Community Services District's accounting records made after the start of the engagement, we will perform such additional work at our standard hourly rates indicated below:

Director \$180
Manager \$130-150
Senior accountant \$100-115
Staff accountant \$70-75

In addition to the estimated fees noted above, we reserve the right to invoice Marinwood Community Services District at our standard hourly rates for time incurred providing information to successor auditors in compliance with SAS. No. 84. Our invoices and related fees for this service will be payable upon presentation.

We reserve the right to suspend or terminate our work if you have failed to fulfill your responsibilities set forth in this engagement letter, and such failure materially interferes with our work. If our work is suspended or terminated because of your failure to fulfill your responsibilities set forth in this engagement letter, you agree that we will not be responsible for your failure to meet government and other deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines, and for any damages (including consequential damages) incurred as a result of the suspension or termination of our work.

We appreciate the opportunity to be of service to Marinwood Community Services District, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

R. J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Marinwood Community Services District:

Officer signature: _____

Title: _____

Date: _____



Fechter & Company
Certified Public Accountants

3445 American River Drive, Suite A
Sacramento, Ca 95864
(T) 916.333.5360 (F) 916.333-5370

cfechter@gmail.com
www.fechtercpa.com

Company Representative: Craig R. Fechter, CPA MST

Marinwood Community Services District

October 9, 2020

Proposal for Fiscal Auditing Services

For the Year Ending June 30, 2020

Statement of Confidentiality

This proposal and supporting materials contain confidential and proprietary business information of Fechter & Company. These materials may be printed or photocopied for use in evaluating the proposed project but are not to be shared with other parties.

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October 9, 2020

Eric Dreikosen
District Manager

Marinwood
Community Services
District
775 Miller Creek Road
San Rafael, CA 94903

(415) 479-7751

eric@marinwood.org

Dear Mr. Dreikosen:

Fechter & Company, Certified Public Accountants, is pleased to present our proposal to provide audit services to Marinwood Community Services District (the District). We are a local Sacramento firm. The credentials listed in the resumes of our team will demonstrate our qualifications, competence, and capacity to perform the audit services requested within the time frame required by the District.

We believe we are best qualified to perform this engagement because we maintain a small staff of experienced auditors and accountants. We are able to promise the staff on your engagement will have experience that is directly applicable to your entity.

We commit to completing the audit within the time frame requested by the district and have included a timeline on page 22.

This proposal is an irrevocable offer valid for 60 days after the date of the proposal. I am authorized to represent and to obligate the firm contractually to the District. I am located at 3445 American River Drive, Suite A, Sacramento, CA 95864, and you can contact me by telephone at (916) 333-5360.

Thank you for considering our proposal. We look forward to a long and successful working relationship with you and your management team.

Very Truly Yours,



Craig R. Fechter, CPA, President
Fechter & Company, Certified Public Accountants
3445 American River Drive, Suite A
Sacramento, CA 95864
(T) 916.333.5360 (F) 916.333.5370
cfechter@gmail.com

Licensing, Independence, and Insurance

LICENSING

- Since 2005, our firm has been licensed as a certified public accounting firm by the California State Board of Accountancy.
- All key professional staff are properly licensed in California.
- Our firm has had no disciplinary action taken or pending since its inception in 2005.
- We have no prior substandard audit work or unsatisfactory performance pending with the State board of Accountancy or other related professional organizations.
- We received an unmodified opinion in our 2017 peer review which has been submitted to the state society of CPAs for approval.

INDEPENDENCE

- Our firm is independent of the Marinwood Community Services District as defined by generally accepted auditing standards and the US General Accounting Office's Government Auditing Standards.
- All professional staff in our firm meet the independence requirements of the American Institute of Certified Public Accountants and the Government Auditing Standards, 2003 revision, published by the U.S. General Accounting Office.
- Our firm has no history or professional relationships with the District or its personnel.

INSURANCE

- We carry the insurance coverage required by the District.
- A copy of our current Liability Insurance Certificate is included as Attachment A.

CONTINUING EDUCATION

All of our staff are required to maintain their continuing education at levels necessary to provide services to government clients.

Firm Qualifications and Experience

Fechter & Company, Certified Public Accountants is a professional corporation based in Sacramento, California. We are a local firm who completes our work at our Sacramento office. Since April 2005 we have built a practice providing audit, tax, and business consulting to government agencies, non-profit organizations, and small business with annual budgets of less than \$25 million.



EXPERIENCED AUDITORS

From our staff of 4 CPA's and 5 seasoned staff, 3-4 will be assigned to perform all audit procedures. From initial planning through fieldwork to financial statement preparation, our depth of experience will be evident.



PERSONAL SERVICE

You receive a high level of personal service with easy access to professionals who can answer your questions and facilitate the audit process.



STEADFAST TURNAROUND

The professional staff is highly focused on assuring that all financial statements are issued as soon as the audit is complete. Our standard issue time is 10 days from the date we receive the final information from our clients.



EFFICIENT PROCESSES

Our staff turnover is very low. As a result, you will have the same staff from year to year, resulting in a more efficient and effective use of your staff.

Firm Qualifications and Experience, continued

TECHNOLOGY AND SECURITY

- Microsoft Office: Since most of our clients use Microsoft applications, we likewise use the programs, which enable us to collaborate on projects.
- Engagement Processing: We use Thomson Reuter's Engagement CS paperless auditing software to provide for an efficient audit process. Your staff will not be required to provide mass amounts of copies, only access to the document and we will scan what we need.
- All laptop computers are secured with passwords, changed frequently.
- Our firm subscribes to approximately a dozen industry periodicals and newsletters to help us proactively inform our clients about potential changes in accounting legislation and standards
- We offer an annual Government Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) update course to our clients at no additional charge.

OTHER AFFIRMATIONS

- We know of no conflicts of interest with the District or any of its personnel.
- We will notify you with any changes that occur with our peer review or license status.

ENGAGEMENT PARTNER AND STAFF FOR THIS ASSIGNMENT

Mr. Craig Fechter will lead the audit while Ms. Sandy Sup and Ms. Joanne Berry will assist with the fieldwork. Complete resumes are attached to this proposal.

We have recognized the District's need for staff consistency. You will deal with the same principal each year on the audit – Mr. Craig Fechter, CPA.

Mr. Craig Fechter, CPA is authorized to answer questions and to bind our firm.

Craig R. Fechter, CPA, President
3445 American River Drive, Suite A
Sacramento, CA 95864
(T) 916.333.5360
(F) 916.333.5370
cfechter@gmail.com

Quality Control

Our peer review, including a review of a specific governmental engagement, is provided below. Fechter & Company has never failed a peer review and has fully implemented all required quality control procedures, our next peer review is due in 2020.

Contact information:

Grant Bennett Associates
David C. Wilson, CPA, CVA
1375 Exposition Boulevard
Suite 230
Sacramento, California
95815

916-922-5109

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

September 27, 2018

To the Owner of Fechter & Company and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Fechter & Company (the firm) in effect for the year ended March 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Fechter & Company in effect for the year ended March 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Fechter & Company has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



1375 Exposition Boulevard, Suite 230
Sacramento, CA 95815
916/922-5109 FAX 916/641-5200

P.O. Box 223096
Princeville, HI 96722
888/769-7323

References



THERMALITO WATER & SEWER DISTRICT

Oroville, CA

Contact information:

Jayne Boucher,
General Manager

530-533-0740

jboucher@twsd.info

Scope of audit work:

Audit of the GASB 34 financial statements, management letter and report on internal control structure.



NORTH COAST COUNTY WATER DISTRICT

Pacifica, CA

Contact information:

Connie Hsu,
Accountant

650-355-3462

chsu@nccwd.com

Scope of audit work:

Audit of the GASB 34 financial statements, management letter and report on internal control structure, and preparation of annual report of financial transactions of special districts.



GRANADA COMMUNITY SERVICES DISTRICT

El Granada, CA

Contact information:

Delia Comito,
Assistant General
Manager

504 Avenue
Alhambra, 3rd Floor,
El Granada, CA
94018

650-726-7093
dcomito@granada.ca.gov

Scope of audit work:

Audit of the GASB 34 financial statements, management letter and report on internal control structure, and preparation of annual report of financial transactions of special districts.

Hours Annually: 150
Partner: Craig R. Fechter
September 2011-present



RIO LINDA/ELVERTA COMMUNITY WATER DISTRICT

Rio Linda, CA

Contact information:

Deborah Denning,
Bookkeeper

916-991-1000

ddenning@rlcwd.com

Scope of audit work:

Audit of the GASB 34 financial statements, single audit, management letter and report on internal control structure.

Extended List of Similar Auditing Services to Public Agencies

This is a comprehensive list representing California governmental agencies our firm has served by conducting audits over the last three (3) years. Contacts and email addresses will promptly be provided upon request. Approximately 50% of our audit clients are government entities.

SPECIAL DISTRICTS – FIRE PROTECTION

- Alpine Fire Protection District
- Bonita-Sunnyside Fire Protection District
- Borrego Springs Fire Protection District
- Bridgeport Fire Protection District
- Carpinteria Fire Protection District
- Courtland Fire Protection District
- El Dorado Fire Protection District
- Garden Valley Fire Protection District
- Greenfield Fire Protection District
- Julian-Cuyamaca Fire Protection District
- Kensington Fire Protection District
- Lakeside Fire Protection District
- Mokelumne Fire Protection District
- Montecito Fire Protection District
- North County Fire Protection District
- North Tahoe Fire Protection District
- Pioneer Fire Protection District
- South Lake County Fire Protection District
- Springlake Fire Protection District
- Stanislaus Consolidated Fire
- Truckee Fire Protection District
- Woodland Avenue Fire Protection District

SPECIAL DISTRICTS – RECREATION AND PARK

- Ambrose Recreation and Park District
- Arden Manor Recreation and Park District
- Boulder Creek Recreation and Park District
- Carmichael Recreation and Park District
- Fair Oaks Recreation and Park District
- Fulton El Camino Rec and Park District
- Greater Vallejo Recreation District
- Mission Oaks Recreation and Park District
- North County Recreation and Park District
- Pleasant Hill Recreation and Park District

Extended List of Similar Auditing Services to Public Agencies

This is a comprehensive list representing California governmental agencies our firm has served by conducting audits over the last three (3) years. Contacts and email addresses will promptly be provided upon request. Approximately 50% of our audit clients are government entities.

MUNICIPAL UTILITY AGENCIES

- Banta-Carbona Irrigation District
- Bayshore Sanitary District proposal
- East Contra Costa Irrigation District
- Emerald Bay Services District
- Fox Canyon Groundwater Mgmt Agency
- Georgetown Divide Public Utility District
- Granada Community Services District
- Markleeville Public Utility District
- North Coast County Water District
- Olivehurst Public Utility District
- Rio Linda-Elverta Community Water District
- Sewerage Commission - Oroville Region
- Sites Project Authority
- Thermalito Water and Sewer District
- Washington County Water District

OTHER SPECIAL DISTRICTS AND AGENCIES

- Eastside Mosquito Abatement District
- Solano County Mosquito Abatement District
- Turlock Mosquito Abatement District
- E. Stanislaus Resource Conservation District
- W. Stanislaus Resource Conservation District
- Fair Oaks Cemetery District
- Roseville Cemetery District
- Sylvan Cemetery District
- Los Medanos Community Healthcare District
- Eastern Sierra Transit Authority
- Mono County Local Transportation District
- Dixon Public Library
- Nevada County LAFCo
- Colusa Basin Drainage District

Engagement Partner and Manager Experience

Craig Fechter, CPA

Classification: President

Years of Experience: 18

Master of Science in Taxation at Golden Gate University, 2012

BS in Business Administration, Accountancy at CSUS, 2001



PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS

Certified Public Accountant
Member California Society of Certified Public Accountants
Member American Institute of Certified Public Accountants
Adjunct Professor of Accounting, University of California, Davis Extension
Executive Committee, Big Brothers Big Sisters of the Greater Sacramento Area
Scoutmaster, Boy Scouts of America, Troop 320
Facilities, Transportation & Finance Committee, San Juan Unified School District
Past Finance Committee Chair, San Juan Education Foundation

RELEVANT EXPERIENCE

During college, Mr. Fechter worked for a local sole practitioner. Following graduation from Sacramento State in 2001, he gained valuable experience at two regional CPA firms. In 2005, he struck out on his own and Fechter & Company was born.

Throughout his professional career, Mr. Fechter has performed financial statement audits of numerous counties, local government agencies, and non-profit agencies.

In 2012, Mr. Fechter earned his Masters of Science in Taxation from Golden Gate University.

Mr. Fechter oversees the Firms Tax and Audit practice, providing tax and business consulting to a wide range of professional corporations, not-for-profits, and small businesses.

Craig Fechter, CPA

Classification: President

Years of Experience: 18

Master of Science in Taxation at Golden Gate University, 2012

BS in Business Administration, Accountancy at CSUS, 2001



FINANCIAL STATEMENT AUDITS: Participated as Engagement Partner

California Society of Health System Pharmacists
Associated Building Materials of America (business association)
Lakeside Fire Protection District
Borrego Springs Fire Protection District
Bonita-Sunnyside Fire Protection District
Carpinteria-Summerland Fire Protection District
South Lake County Fire Protection District
Stanislaus Consolidated Fire Protection

CONTINUING PROFESSIONAL EDUCATION

Mr. Fechter takes annual courses on the Governmental Accounting & Audit Update. He has recently completed a course in the implementation of the new Auditing Standards (SAS 108-114). He also serves on the accounting advisory board for UC Davis Extension and teaches a course, which serves as a source of CPE for Mr. Fechter.

Mr. Fechter is an accomplished public speaker and published author. He has taught CPE courses for the American Society of Women Accountants (Sacramento chapter). He is also the author of accounting-related articles published by Comstock's Magazine and The Nugget, the journal of the Sacramento District Dental Society.

References for the above clients, who worked exclusively with Mr. Fechter, are available upon request.

FINANCIAL STATEMENT AUDITS:
Participated as Lead Auditor

Marin County, MAAP, Inc., San Joaquin County, Stanislaus County, Sierra County, San Luis Obispo County, Lassen County

Scott German, CPA

Classification: Independent Reviewer
 Years of Experience: 34
 BS California State University,
 Sacramento



RELEVANT EXPERIENCE

Following his graduation from California State University, Sacramento, Mr. German began his career at Main Hurdman, a predecessor form of KPMG. While there he was responsible for providing audit to large not-for-profit organizations, construction, auto dealers and healthcare.

Following KPMG, he moved into the private sector with a large trade association in Sacramento where he served as the Director of Finance for 5 years. He was responsible for managing the entities investment in a for profit subsidiary, information systems and budgeting.

Mr. German continued his career with the California subsidiary of the international drilling company, Major Drilling, Inc. In his capacity as controller he was responsible for cash management, insurance, bonding and financial reporting.

Volunteer

St Francis High School, Patron's of the Arts

Sacramento Theatre Company

Mr. German develops and oversees the Firm's Quality Control program acting as the Independent Review "Partner" on all engagement he does not manage. His extensive experience in the private sector is a great resource for our clients and allows us to focus appropriately on audit risk.

Scott German, CPA

Classification: Independent Reviewer
Years of Experience: 34
BS California State University,
Sacramento



FINANCIAL STATEMENT AUDITS:

Fechter & Company

E. Claire Raley Center for the Performing Arts	Marys Gone Crackers
EMSTA College	Creative Solutions 4 Autism.
Sylvan Cemetery District	North Coast County Water District
Fair Oaks Cemetery District	Sunrise Recreation & Park District
Syngen	Olivehurst Public Utility District

FINANCIAL STATEMENT AUDITS:

With former firms

California Dental Association	Teichert Construction
California Manufacturers Association	American Red Cross, Sacramento
United Way Sacramento	The Dentists Company, Insurance Services

INDUSTRY EXPERIENCE

California Optometric Association Director of Finance
PC Exploration, Inc. Controller

Sandy Sup, CPA, MBA

Classification: Audit Manager

Years of Experience: 25

BS University of New Hampshire

MBA at CSUS



RELEVANT EXPERIENCE

Sandy has been auditing government entities for more than 25 years. She has audited 28 of the 58 counties in California as well as numerous cities and districts in California and Nevada. This work included primary responsibility for the preparation of Comprehensive Annual Financial Reports as well as many other financial reports, including single audit reports. All the Comprehensive Annual Financial Reports for which Sandy served as the primary preparer were considered for, and awarded, the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. Sandy served as a reviewer on the Special Review Committee of the Government Finance Officers Association that is responsible for awarding the Certificate of Achievement for Excellence in Financial Reporting for more than four years.

PROFESSIONAL ASSOCIATIONS

American Institute of Certified Public Accountants (AICPA)

California Society of Certified Public Accountants (CalCPA)

Government Finance Officers Association (GFOA)

Sandy meets the continuing professional education requirements for performing audits in accordance with Government Auditing Standards, which require that she receive 80 credit hours of continuing professional education every two years with at least 24 of those hours being specifically related to governmental accounting and auditing.

Sandy Sup, CPA, MBA

Classification: Audit Manager

Years of Experience: 25

BS University of New Hampshire

MBA at CSUS



FINANCIAL STATEMENT AUDITS:

With Fechter & Company

Granada Community Services District	East Stanislaus Resource Conservation District
Rio Linda/Elverta Water District	Amador Air District
East Stanislaus RCD	North Coast County Water District
Thermalito Water and Sewer District	Markleeville Public Utility District
Sewage Commission Oroville Region	Olivehurst Public Utility District
Banta-Carbona Irrigation District	Nevada LAFCO

FINANCIAL STATEMENT AUDITS:

With former firm

Amador County	Napa Sanitation District
Butte County	Nevada County
El Dorado County	City of Porterville, CA
Inyo County	Citrus Heights Water District
Lake County	Sierra County
Marin County	Siskiyou County
Mono County	Sutter County
Monterey County	City of Reno, Nevada

Joanne Berry, CPA

Classification: Audit Manager

Years of Experience: 16

BS in Business Administration, Accounting from California

Polytechnic Institution, 1997



RELEVANT EXPERIENCE

Mrs. Berry began working in public accounting in 1998 with the international accounting firm Ernst & Young, LLP. Mrs. Berry has held successful financial management positions with biotech and energy organizations. Her experience includes the following:

- Month end close and reporting
- Construction and development
- Compliance with regulatory requirements
- Project management of various accounting projects including software implementations and internal control rework

As Audit Manager at Fechter & Company, Joanne has conducted a variety of audits in accordance with the Yellow Book and governmental auditing standards.

FINANCIAL STATEMENT AUDITS: **With Fechter & Company**

Olivehurst Public Utility District
Rio Linda/Elverta Community Water District
Progressive Employment Concepts
Bradshaw Christian School
California Society of Health-System Pharmacists
Community Living Options
Sacramento Ballet
International Christian Adoptions
Greater Yosemite Council – Boy Scouts of America

Specific Audit Approach

We will perform an onsite interim audit, we use electronic paperless audit software, and will facilitate the collection of source documents through an electronic portal.

The District requests that the auditor express an opinion on the District presentation of its financial statements in accordance with accounting principles generally accepted in the United States of America.

We propose that the engagement be divided into the following segments:

PHASE I
Initial planning and preparation
Preliminary analysis, report preparation, cash and other confirmation
Information gathering
Evaluating internal controls
PHASE II
Fieldwork
Post-field-work activities (e.g., follow-up on pending items, collection of confirmation letters, etc.)
PHASE III
Report finalization and final analysis
Report delivery and Board of Directors presentation

ESTIMATED STAFF HOURS BY PHASE	Phase I Hours	Phase II Hours	Phase III Hours	Total Hours
Partners	3	4	6	13
Managers	15	23	17	55
Professional Staff	17	27	22	66
Clerical/Support Staff	5	5	6	16
Total	40	59	51	150

Audit Approach

SPECIAL CONSIDERATIONS PERTAINING TO THE DISTRICT

The District is unique given its multi-functional nature. Given that the District has a significant portion of its revenues derived from the park and recreation function, we plan on addressing this by utilizing procedures custom designed for recreation & parks districts. We plan on performing procedures that include:

- Reconciling deposits recorded in your activity tracking system to actual banking deposits made
- In future years where time permits, we will test your control system by sending "secret shoppers" out to attempt to pay for your programs in cash. If they are unsuccessful, we will have them pay for programs at the front desk and we will trace deposits through the system.
- Selecting a random sample of programs from your activity guide and performing revenue tests to verify program activity is properly recorded in your financial statements. We will test deposits and we will also test for proper rates being charged for the programs."

Audit Approach

Phase I

INITIAL PLANNING AND PREPARATION

As the first step in our planning and preparation phase, we will meet with the staff of your company to establish a working relationship. We expect this meeting will involve the District's manager and its key financial personnel.

We will deliver a Prepared-by-Client list (PBC), which details the items we will need to perform the audit. We will resolve any ambiguities or questions we or the District might have about the services we are to perform. A sample PBC is included as an attachment to this proposal.

We will gather contact information for the District's bankers, attorneys, prior accountant, and other relevant parties, and make inquiries as required by Government Auditing Standards.

We will examine prior year's financial statements to develop audit plans for each significant balance sheet and income statement account.

PRELIMINARY ANALYSIS

The primary focus of an audit is to develop expectations and compare actual financial results against those expectations. We will compare the current year's results with budgetary expectations to identify any areas of material misstatement.

REPORT PREPARATION

Unlike other firms, we prepare financial statements prior to field work. Doing so allows us to focus on the overall financial position of the organization and limits our testing of clearly insignificant areas.

Our final report will include a Financial Statement report as well as a Management Discussion and Analysis.

CASH AND OTHER CONFIRMATIONS

We will confirm cash with the bank, any material year-end accounts or grants receivable, grants or donations received during the year, debt outstanding at the end of the year, and any other financial transaction that we consider material to the financial statements as a whole. The decision to confirm a statement item depends on the materiality of the item, the susceptibility of the item to misstatement, or the likelihood of fraud.

Audit Approach

Phase I

INFORMATION GATHERING:

We will obtain the information requested in the PBC along with any associated report required.

1. Testing statistical samples

During sample selection we consider three questions: (1) purpose of the test—attribute or balance testing, (2) susceptibility of the population or process to fraud or misstatement, and (3) size of transactions—small and numerous, or large and infrequent.

2. Testing revenues and disbursements

In testing revenues and disbursements, we determine that the attribute being tested is applied to the transaction as approved by the District's Management and Board. We will select 20 to 30 items based on the results of a random number generator, and select another 20 to 30 items by scanning the detailed general ledger. The result is an overall sample of 40 to 60 invoices to confirm compliance with board-approved procedures. We determine sample sizes in accordance with the objective of the test, the population to be sampled, and the risk associated with that population. The sample size also depends on the size of the population and whether or not we will be able to properly stratify populations into individually significant and individually insignificant items.

3. Type and extent of analytical procedures

We will use analytical procedures in all areas of the audit. Initially, we will perform analytical procedures to assist us in identifying areas of risk for which substantive procedures will be performed. For certain areas, especially revenues and expenses, we will also utilize analytical procedures as part of our substantive testing. In the final stages of the audit, we will use analytical procedures as part of our final review of the audit.

Audit Approach

Phase I

INFORMATION GATHERING:

We will obtain the information requested in the PBC along with any associated report required.

4. Examining the District's internal control structure

Among the items included in the PBC is a questionnaire regarding internal controls. We will review the completed questionnaires and compare them with procedures the District has established for actions such as purchasing, cash and check collections, inventorying fixed assets, billing, payroll disbursement, and budgeting. We will then audit each area of internal control that will materially affect the audit.

5. Determining pertinent laws and regulations

We will examine items such as grant agreements to determine their effect on the District, and audit them if necessary. We will also examine pertinent ordinances to determine whether the District is complying.

6. Assessing risk

Generally accepted auditing standards require that we assess the risks of material misstatement and fraud. After analyzing internal controls and evaluating potential weaknesses, we will determine which areas of the audit carry the risk of material misstatement and take steps to mitigate that risk.

7. Testing for functionality of internal controls

We will conduct random tests on a year-to-year basis to determine the functionality of the District's internal controls. We will randomly select customers and trace each step of each payment into the system over the course of a year. We will audit any area of potential weakness with a specifically designed test.

Audit Approach

Phase 2

Phase 3

FIELDWORK

With the assistance of District personnel, we will test the balances resulting from the following procedures:

- Cash deposits
- Internal control of disbursements
- Payroll
- Revenues
- Inventory control
- Billing and collections
- Unrecorded liabilities

We will also discuss with the Board any specific concerns or procedures they want performed.

POST-FIELDWORK ACTIVITIES

Once we complete our fieldwork, we will resolve any pending items and ensure that all requested third-party confirmations have been received. After the District has reviewed the financial statements and any proposed adjusting journal entries, we will obtain signed representation letters from the District and from its counsel that confirm or explain any pending litigation against the District and its effect on the audited financial statements.

REPORT FINALIZATION AND FINAL ANALYSIS

Prior to finalizing the financial statements, we will perform a second comparison of current year results with prior year results, and budgetary expectations to actual results. Performing these tests subsequent to the audit work provides additional assurance that the financial statements are free of material misstatement.

REPORT DELIVERY AND BOARD OF DIRECTORS PRESENTATION

We will deliver our report in person to the Board of Directors. We will also attend a board meeting to answer questions that the Board may have. Our aim is to create an open line of communication between our firm and your organization so the Board feels comfortable asking for help with any questions or issues that may arise during the year.

Audit Timeline

Because the firm president performs and supervises on-site fieldwork, the turnaround time from the end of our fieldwork to the report draft is typically only 10 days. Completion of the final audit report depends on how promptly the District's staff is able to provide needed reports and confirmations. The typical turnaround is within 3 weeks. The following table shows our timeline for completing the major tasks of the audit.

Phase	Audit Task	Estimated Timeline
I	Entrance conference	November 2020
	Initial planning and audit planning: Prepared-by-Client list, Information from bankers, attorney's Prior year's statements	November 2020
	Preliminary analysis: Report preparation, Cash and other confirmations, Internal controls Information gathering: Statistical sampling and testing, Revenues and disbursements, Internal controls, Laws and regulations, Risk assessment, Functionality testing	November 2020
II	Fieldwork (primarily remote): Cash deposits, Internal control of disbursements, Payroll, Revenues, Inventory control, Billing and collections, Unrecorded liabilities, Progress Conference	December 2020
	Post-fieldwork activities: Third-party confirmations	December 2020
III	Report finalization and final analysis	January 2021
	Final analysis	January 2021
	Report draft delivery	January 15, 2021
	Final report delivery, Exit Conference	January 12 or February 9, 2021

ANTICIPATED AUDIT PROBLEMS: We do not anticipate any audit problems. However, if problems do arise, we will discuss them with your management and work with your team to resolve the problems as effectively and efficiently as possible.

Dollar Cost Bid



PROPOSED FEE SCHEDULE

	Hours	Hourly Rate	Total FY 2020
Partner	13	\$225	\$2,925
Manager	55	150	\$8,250
Senior	66	75	\$4,950
Clerical/Support Staff	16	50	\$750
Sub-total	150		16,875
Less Professional discount			(2,875)
Discounted fee			14,000
Direct Expenses (travel-if necessary)			1,000*
Total			\$15,000

*Please note this fee will only be charged if travel is necessary.

The above fee quote is a fixed price to be charged for all services rendered in connection with the audit. Our best understanding is that the following must be performed – performing auditing standards under GAAP standards, preparing the financial statements, and annual tax returns as requested. A 2.5% fee increase is proposed for any subsequent audits.

STANDARD BILLING RATES FOR CLASSES OF PROFESSIONAL PERSONNEL EXPECTED TO WORK ON THE ENGAGEMENT:

	Hourly Rate FY 2020
Partner	\$225
Manager	150
Professional Staff	75
Clerical/Support Staff	50

Attachment A: Certificate of Liability Coverage

ACORD®		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 08/07/2020			
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p>							
<p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>							
PRODUCER CAMICO Mutual Insurance Company 1800 Gateway Drive, Suite 300 San Mateo, CA 94404		CONTACT NAME: Davana Watson PHONE (A/C No. Ext): 800-652-1772 FAX (A/C No): 800-227-2090 E-MAIL ADDRESS: Dwatson@camico.com					
		INSURER(S) AFFORDING COVERAGE		NAIC #			
		INSURER A: CAMICO Mutual Insurance Company		36340			
INSURED Fechter & Company, CPAs 3445 American River Drive, Suite A Sacramento, CA 95864		INSURER B: _____ INSURER C: _____ INSURER D: _____ INSURER E: _____ INSURER F: _____					
COVERAGES		CERTIFICATE NUMBER:		REVISION NUMBER:			
<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</p>							
INSR LTR	TYPE OF INSURANCE	ADOL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: _____						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COM/PROP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED \$ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$ <input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			CAL113917	5/24/2020	5/24/2021	\$1,000,000 per claim \$2,000,000 per aggregate
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)							
CERTIFICATE HOLDER				CANCELLATION			
Fechter & Company, CPAs 3445 American River Drive, Suite A Sacramento, CA 95864				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.			
				AUTHORIZED REPRESENTATIVE			

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District Manager Report
October 13, 2020
Submitted by: Eric Dreikosen, District Manager

The information below is intended to provide a brief update on select District initiatives, activities and items of note and should not be viewed as a complete list of all current District activities or initiatives.

Park Maintenance Facility Replacement Project

In mid-September the District received the Demolition Permit from the County allowing us to proceed with removing the existing buildings.

This week we are expecting delivery of two cargo units that will be used to store all equipment and supplies and with the hopes of being able to move the park modular office to this area will serve as a temporary maintenance facility until the new building is completed. DC Electric has been on-site and is currently working with PG&E in terms of disconnecting power to both facilities as well as potentially providing a temporary power supply to the temporary location. The biologist who performed the initial biological assessment report will also survey the facilities and the trees to be removed for any nesting activity. As identified in their initial report, this time frame is the ideal period to have this work performed.

Upon receipt of the permit, staff issued an informal request for proposals (RFP) for building demolition to local contractors via the Marin Builders Association, the North Coast Builders Exchange (Sonoma, Lake, Napa & Mendocino Counties) as well as select contractors. We received three proposals, all from DIR registered contractors (two others visited the site but declined to submit a proposal). Two of the proposals came in very close to each other at approximately \$19,000 with the third proposal just over \$30,000. It was also requested contractors include an additional cost for potential demolition and disposal of the park modular office as we have yet been able to identify a company willing to move the modular. This additional cost ranged from \$3650 - \$11,200. However, one of the contractors who submitted a proposal feels they might be able to move the modular dependent on condition and will revisit the site this coming week to further investigate. This same contractor was amongst the two lowest cost proposals and also proposed the lowest cost for demolition of the modular should that be needed. Once the biological survey is completed and determined we are able to proceed, it is anticipated their proposal will be accepted and work will commence shortly thereafter.

MERA Representative

Board Director Jeff Naylor has been serving as our representative on the MERA Board of Governors. I have been serving as our alternate representative. With Director Naylor's transition off the Board this December, I will serve as the primary representative for Marinwood for the foreseeable future, effective immediately. As I am already identified as the alternate, there is no need for formal action of the Board at this time. Once the incoming Board Directors are in place and the newly formed Board has time to come together, this can always be revisited and another representative appointed.

Other Items of Note:

- Announcements seeking interested individuals for appointment to our Park & Recreation Commission and Fire Commission will go out this week.
- We have engaged GovInvest to perform our annual GASB 68 actuarial calculations regarding pension liability to be incorporated into our forthcoming audit.
- I recently completed a survey issued by CSDA asking member agencies assistance in identifying priorities in regards to training and legislative advocacy amongst other services.

Several other items of note that staff have been working on during the past month are included as separate agenda items. These will be presented and discussed at those times.

Memo



To: Board of Directors
From: Eric Dreikosen, District Manager
Date: October 13, 2020
Re: Fire Protection Agreements for CSA 13 and Juvenile Hall Site

Directors,

Please see the included annual Agreements for Fire Protection and Emergency Services between the Marinwood Community Services District and the County of Marin for both CSA 13 and the juvenile hall site and surrounding facilities located on Jeanette Prandi Way in Lucas Valley.

The annual agreement fees for service are calculated using complex and long-standing formulas involving square footage of residences and other structures, current year fire department budgeted expenditures and prior year reconciliation of budgeted versus actual expenditures.

For the CSA 13 agreement, total fees for service have increased by approximately 5.5% from the prior fiscal year, FY 19-20. The total fees for service are \$11,700 above the estimated revenue contained in the approved FY 20-21 budget.

For the juvenile hall site agreement, total fees for service have increased by approximately 3.3% from the prior fiscal year, FY 19-20. The total fees for service are \$2060 above the estimated revenue contained in the approved FY 20-21 budget.

Recommended Action: Approve both Agreements for Fire Protection and Emergency Services for CSA 13 and the juvenile hall site and surrounding facilities.

MARINWOOD COMMUNITY SERVICES DISTRICT

**AGREEMENT BETWEEN THE COUNTY OF MARIN AND MARINWOOD
COMMUNITY SERVICES DISTRICT FOR FIRE PROTECTION AND
EMERGENCY SERVICES TO COUNTY SERVICE AREA 13**

THIS AGREEMENT, made and entered into this ____ day of _____, 2020, by and between the MARINWOOD COMMUNITY SERVICES DISTRICT, hereinafter referred to as "District," and the COUNTY OF MARIN, acting on behalf of County Service Area No. 13, hereinafter referred to as "Service Area:"

WITNESSETH

For and in consideration of the mutual promises and covenants hereinafter contained, the parties hereto do hereby agree as follows:

1. This agreement shall be for Fiscal Year 2020-2021 (July 1, 2020 through June 30, 2021)
2. District agrees to provide the residents and property owners of Service Area with fire protection and emergency services in the Service Area for the above-referenced period. Such fire protection and emergency services will be provided on the same basis as it is provided to the residents and property owners of the District.
3. In consideration of the provisions of such fire protection and emergency services, Service Area agrees to pay District the sum of \$623,058.00, as calculated on Exhibit A, payable in installments as follows:

January 31, 2021	\$ 311,529.00
April 30, 2021	\$ 155,764.50
June 30, 2021	\$ 155,764.50

4. In the event the cost of providing such service by District to Service Area exceeds the aforesaid sum of \$623,058.00, the amount to be charged Service Area in the following fiscal year shall be increased by a sum equal to Service Area's pro-rata share of the excess, as said share is calculated in Exhibit A. In the event the cost of providing service by District to Service Area is less than the aforesaid sum, the amount

to be charged Service Area in the following year shall be decreased by Service Area's pro-rata share of said surplus.

5. The District agrees as part of its ongoing annual contract with Service Area that it will not charge CSA 13 for litigation costs and damages incurred by the District.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day and year above written.

COUNTY OF MARIN

Katie Rice
President, Board of Supervisors

ATTEST: _____
Clerk

MARINWOOD COMMUNITY SERVICES DISTRICT

Jeff Naylor
President, Board of Directors

ATTEST: _____
Eric Dreikosen, District Manager

Approved by the Board of Directors of the Marinwood Community Services District at a regular meeting of the Board held on the 13th day of October, 2020.

EXHIBIT A

COUNTY SERVICE AREA NO. 13 FIRE PROTECTION CONTRACT

CALCULATION FOR FISCAL YEAR 2020-21

CALCULATE ADJUSTED FIRE BUDGET:

Total Marinwood Fire Budget FY 2020-21	2,651,656	
Adjust: 2020/2021 Engine Lease Payment	-43,000	
Adjust: 2020/2021 Fire Department Capital Reserves Allocation	-77,000	
Adjust: 2020/2021 OPEB Trust Contribution Allocation	<u>-51,000</u>	
 Adjusted Fire Budget		2,480,656

CALCULATE SQUARE FOOTAGE RATIO:

Square footage Marinwood CSD 2020-21	3,322,831	
Square footage CSA 13 2020-21	<u>1,156,381</u>	
Total square footage	4,479,212	
Ratio of square footage		25.82%

CSA 13 Contract per CSD Budget for Fiscal Year 2020-21:	640,505	
Plus: Pro-rata Share of Over Budget Excess 2019-20	+936	
Less: Credit for 2019-20 Out-of-County & reimbursements	-18,383	
Total of Payments due from CSA 13:		<u>623,058</u>

**AGREEMENT BETWEEN THE COUNTY OF MARIN AND
MARINWOOD COMMUNITY SERVICES DISTRICT FOR FIRE PROTECTION
AND EMERGENCY RESPONSE SERVICES FOR THE JUVENILE HALL SITE**

THIS AGREEMENT, made and entered into this ___ day of _____, 2020, by and between the COUNTY OF MARIN, hereinafter referred to as "County" and the MARINWOOD COMMUNITY SERVICES DISTRICT, hereinafter referred to as "District":

WITNESSETH

For and in consideration of the mutual promises and covenants hereinafter contained, the parties hereto do hereby agree as follows:

1. This Agreement shall be for Fiscal Year 2020-2021.
2. District agrees to provide the residents and property owners of the area known as "Juvenile Hall Site", hereinafter "Site", with fire protection and emergency response services for FY 2020-2021. Said services will be provided on the same basis as it is provided for the residents and property owners of District.
3. In consideration of the provisions of said structural fire protection, County agrees to pay District the sum of \$96,219.00, as calculated on Exhibit A. Said payment shall be due and payable on or before January 31, 2021.
4. The basic charge shall be .4328 cents per square foot, plus the fire square footage charge assessed in District for the current fiscal year, .3549 cents per square foot. The total square footage charge is applied to the total square footage of all structures on the Site, formerly called the County Farm, including the Rotary Club Senior Housing, County offices, Juvenile Hall, and County schools. Billing for the structures used by Marin County Schools shall be sent to the Marin County Office of Education; billing for all other County structures and Rotary Club Housing shall be sent to the County Auditor.

IN WITNESS WHEREOF the parties hereto have executed this Agreement on the day and year above written.

COUNTY OF MARIN:

Katie Rice
President, Board of Supervisors

ATTEST: _____
Clerk

MARINWOOD COMMUNITY SERVICES DISTRICT:

Jeff Naylor
President, Board of Directors

ATTEST: _____
Eric Dreikosen, District Manager

Approved by the Board of Directors of Marinwood Community Services District at a regular meeting of the Board held the 13th day of October, 2020.

EXHIBIT A

JUVENILE HALL SITE FIRE SERVICE CHARGE CALCULATION

Basic charge	.4328 cents	
Marinwood CSD service charge 2020-2021 (approved by voters November 2011)	.3549 cents	
Total <u>service charge rate</u> , County Farm		.7877 cents
<u>Square footage</u> County Schools	14,708	
<u>Square footage</u> County Farm facilities:		
Rotary Senior Housing est. 53,732 sq. ft.		
County buildings 53,713 sq. ft.	107,445	
Total square feet, County Farm		122,153 sq. ft.
Service charge County Schools (sq ft x .service charge rate)	\$11,585	
Service charge other County (sq ft x .service charge rate)	<u>\$84,634</u>	
TOTAL FIRE PROTECTION SERVICES TO JUVENILE HALL SITE, FY 2020-2021		\$ 96,219



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: October 13, 2020
Re: Appointment of Board Director to Marin Wildfire Prevention Authority Board of Directors

Directors,

Upon the inception of the Marin Wildfire Prevention Authority (MWPA), Board Director Leah Green has been serving as the appointed representative for Marinwood CSD on the MWPA Board of Directors. Board Director Bill Shea has been serving as the appointed alternate representative. Each participating agency is required to have members of their governing body serving in these respective roles.

With Director Green's transition off of the Marinwood CSD Board this December, the Board of Directors will need to appoint a new representative and possibly a new alternate representative to the MWPA Board.

Given that as of December the make-up of the Marinwood Board shall consist of two current board members in the middle of their respective terms and three incoming board members new to their role within the District, it is suggested that the Board consider appointing both current board members, Director Sivan Oyserman and Director Bill Shea, to the roles of representative and alternate representative on the MWPA Board of Directors. Once the incoming Board Directors are in place and the newly formed Board has time to come together, this can always be revisited and other representative(s) appointed.

The next MWPA Board meeting is scheduled to take place on October 15th. Director Green could continue to serve in this role for the October 15th MWPA Board meeting. It is not required the incoming representatives be made effective prior to this date unless the Board so chooses.

Staff Recommendation: Appoint a Marinwood CSD Board Director to serve as the primary representative on the MWPA Board of Directors. If needed, appoint a Marinwood CSD Board Director to serve as the alternate representative on the MWPA Board of Directors. Establish a date by which this appointment(s) will become effective.

MARINWOOD COMMUNITY SERVICES DISTRICT
DRAFT MINUTES OF FIRE COMMISSION MEETING
October 6, 2020

Time and Place: 7:00PM Via Teleconference

Present:

Commissioners: Chair Steve Farac, Pascal Karsenti, Ron Marinoff
Absent: Tom Elsbree, Greg Stilson (CSA 13 Alternate)
Staff: District Manager Eric Dreikosen, San Rafael Fire Chief Darin White
Guest: John Hansen, FireSafe Marin

Farac called the meeting to order at 7:06 PM.

1. Agenda

M/s Marinoff/Karsenti to approve agenda as presented. Ayes: Karsenti, Farac, Marinoff. Nays: None. Absent: Elsbree.
Motion carried.

2. Firewise Program Information – Presented by FireSafe Marin

John Hansen, FireSafe Marin gave a presentation regarding the Firewise program.

3. Public Comment on Non-Agenda Items

There were no comments from the public.

4. Commissioner Items of Interest

-Karsenti inquired as to the local fire code. He was directed to the existing fire code located on the Marinwood CSD website.

5. Draft Minutes of September 1, 2020 Fire Commission Meeting

M/s Marinoff/Karsenti to approve Draft Minutes of August 4, 2020 Fire Commission Meeting as presented. Ayes: Karsenti, Farac, Marinoff. Nays: None. Absent: Elsbree. Motion carried.

6. Chief Officer Report and Activity Summary

Commission received Chief Officer Report and Activity Summary.

7. Requests for Future Agenda Items

-Marinoff requested assistance in having a fire safety evaluation conducted of the area surrounding the County Farm property adjacent to CSA 13.

-Farac requested discussion regarding how to promote Alert Marin to the greater community.

-Karsenti requested discussion of NOAA radios and possible options for mass distribution to the community.

The meeting was adjourned at 8:47 PM.

The date of the next Fire Commission meeting is November 3, 2020.

Eric Dreikosen



To: Marinwood Board of Directors

From: Darin White, Fire Chief

Date: October 13, 2020

Re: Fire Department Update

Marin Wildfire Prevention Authority-

National Community Civilian Corps (NCCC) members numbering 6-8 based in Sacramento, California are confirmed to begin on October 29, 2020. We are also able to confirm the return of the AmeriCorps, St. Louis-based crews' sometime on or around that date.

The Executive Director for the MWPA was announced on September 16, 2020 and it is our locally known, Mark Brown. Mark served as the Deputy Chief of Marin County Fire Department and said: "I absolutely believe in its mission and am excited to accept the challenge as their first Executive Officer. My goal is to increase the safety of all of Marin – ranging from its residents to its firefighters. I do regret leaving the fire service at the time of the State of California's greatest need, but the importance of the MWPA's mission outweighs the need of providing one more person to the overall effort."

Chief White is working with the Marin County Fire Chiefs Association on countywide use of an evacuation tool and will work closely with stakeholders on evacuation items with the MWPA in our zone.

Pacific Gas and Electric

PG&E has provided an overview on their wildfire safety improvement work in Marin County as of September 1, 2020 and it appears that they are making steady progress on the planned work. Completed items include the installation of 3 high definition cameras which will improve their real time monitoring of high risk areas and conditions, sectionalizing devices which separate the grid into smaller sections for targeted shut-offs (50 were planned and are installed), Substations ready for temporary generation (8 were planned, 8 have been completed), system hardening with stronger poles, covered lines and undergrounding of power lines (2 miles were planned and 2 miles are now completed), enhanced vegetation management (9 miles are planned and 8 miles are completed). They have prioritized their work by locations that are at highest risk of wildfire and in the locations that will reduce the PSPS impacts for most of its customers.

Guidelines/COVID-19:

Marin County was reduced from the purple tier to the red tier and this allowed for additional business to resume commerce. This further expands to allow restaurants, gyms, and indoor churches to hold some level of occupancy (10% of normal occupancy load pre-COVID-19). As was the case last month, given the number of community members who have been displaced by the recent fires, priority consideration is requested for providing vacant hotel and motel rooms, short term rentals, etc. for those without homes due

to evacuations or fire loss stemming from the current fire activity. Those who are visiting or otherwise seeking lodging for leisurely purposes should receive secondary consideration.

As of October 6, 2020, The United States had 7,496, 343 cases reported; 210,812 deaths; California has 837,267 cases and 16,218 deaths to-date. Out of 104,465 cases in the Bay Area, Marin County figures are as follows: 4,586 confirmed cases, 96 deaths, with 4,328 persons who have recovered.

Emergency Incidents

September 2020

Fires throughout the state continue to create havoc for our communities. The unhealthy air throughout the Bay area and region became something seldom, if ever, seen by any living resident in the past century. N-95 masks were again sought after as the smoke particles filled the sky, blocking out most of the sun rays and clean air as seen in the September 9, 2020 images of the skies above the Public Safety Center in San Rafael, below.



North Complex Fire

San Rafael Engine 652 continues firefighting operations at the devastating [North Complex Fire](#) near Oroville, CA as part of Strike Team 2140C. After 14 days on the fire line, a crew swap-out occurred earlier this week; Captain Chris Cooper, Engineer Michael Lewis, FF/PM John Swartz, and Marinwood Captain Ryan Brackett are now home, replaced by Captain Nick Giusti, Engineer Esteban Cespedes, FF/PM Colton Beal, and Marinwood FF/PM William Kelly. To date, the fire has killed 15 people, destroyed more than 2,000 structures, and burned more than 300,000 acres. It is currently 78% contained.

Glass Fire

As of October 7, 2020, this fire has consumed 67,200 plus acres and damaged or destroyed 629 homes in Napa and Sonoma, 352 commercial structures have been destroyed and is threatening another 20,324 structures. It is 58% contained approximately 36,803 people have been evacuated. Officials have established several evacuation shelters in Santa Rosa, Petaluma, and Napa. This fire began on Sunday September 27 at around 4 a.m. and spread quickly in the hills of Napa County between Calistoga and St. Helena. Over 2,500 firefighters are assigned to this blaze.



Castello Di Amorosa in Calistoga on September 28, 2020

In Partnership with FireSafe Marin, the department will issue A-frame “Red Flag Day” signs for posting outside of several Fire Stations, including Stations 51, 52, 55, 56, 57 and Marinwood Station 58. We are also planning to obtain actual red flags that can be flown with our United States flag at every fire station.

Marinwood Fire Department Statistics: September 2020

The Marinwood Fire Department has responded to 108 emergency calls in September 2020 through September 28; of these, 16 calls were cancelled en route. More than half of the calls were medical incidents, including 5 calls in which COVID-19 was suspected. The department responded to two vegetation fires in Novato.

<i>Incidents by Area and Type</i>								
Area	MA	PSA	FA/NN	FIRE	HAZMAT	COVER	OTHER*	TOTAL
Marinwood	7	5	2	0	1	N/A	0	15
CSA 13	5	1	0	0	1	N/A	0	7
Old JPA (Mont Marin)	4	5	1	0	0	N/A	0	10
New JPA (East of 101)	35	8	0	0	0	N/A	0	43
SR Mutual Aid	6	7	0	0	0	1	0	14
MC JPA	5	3	0	0	0	N/A	0	8
MC Mutual Aid	0	1	0	0	0	N/A	0	1
Novato	0	8	0	2	0	0	0	10
Total number	62	38	3	2	2	1	0	108
<i>Percentage of total</i>	<i>57.4%</i>	<i>35.2%</i>	<i>2.8%</i>	<i>1.9%</i>	<i>1.9%</i>	<i>0.9%</i>	<i>0.0%</i>	

Call types:	
MA	Medical assist
PSA	Service call
FA/NN	Fire alarm
FIRE	Fire
HAZMAT	Hazardous material incident (e.g., spill)
COVER	Coverage for other stations
OTHER	Other incident(s): NA

Average response time for Engine 58:	5 mins. 42 seconds
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Marinwood Community Services District

Draft Minutes of Park & Recreation Commission Meeting

Tuesday – September 22, 2020

Time and Place: 7:00PM via Teleconference

Present:

Commissioners: Chair John Tune, Jon Campo, and Anne Sjhsam.

Staff: District Manager Eric Dreikosen, Recreation Director Luke Fretwell and Administrative Assistant Tiffany Combrink.

Board Director: Bill Shea

1. Agenda

Sjhsam to approve / Campo to second agenda as presented. All in favor. Motion carried unanimously.

2. Public Comment on Non-Agenda Items

None.

3. Draft Minutes of August 25, 2020 P&R Commission Meeting

Campo to approve / Sjhsam to second Draft Minutes of August 25, 2020 P&R Commission Meeting.
All in favor. Motion carried unanimously.

4. Draft Minutes of September 8, 2020 Board Meeting

Commission reviewed minutes.

5. Overview of Marin Wildfire Prevention Authority

Commission received overview from the district manager and discussed how local vegetation management projects in open space are identified.

6. Recreation and Park Maintenance Activity Report

Commission received Maintenance Activity Report.

7. Commissioner Items of Interest – Requests for Future Agenda Items

- Campo requests continuing information on future MWPA vegetation management projects and project selection process.

8. Adjourn

Meeting adjourned at 7:48PM

Tiffany Combrink, Secretary

RECREATION

Classes

Over the past month the recreation staff has been busy planning for, marketing, and launching many of the recreation classes and programs we will be offering this fall. New programs this season include All Sorts of Sports Camp, Youth Soccer, Junior Golf, and Music for Children. Enrollment has been strong and the programs are going well.

With Marin County moving to Tier 2 of economic reopening, we are now permitted to offer more of our traditional indoor adult programs, albeit with restricted enrollment. We look forward to resuming in-person versions of Zumba, Jazzercise, and other classes in the coming weeks.

The ever-changing air quality due to wildfires has created challenges for holding outdoor programs this season. Staff have been continuously monitoring the air quality index each day and keeping in close communication with instructors and participants about whether classes are remaining outdoors, moving indoors, or being rescheduled. Our instructors and participants have been extremely flexible and understanding during this hectic season. We are optimistic that most postponed classes will be made up later in the season.

Summer Financials

I have included the summer financial report, which includes the revenue and expenditure totals for our summer camps, aquatics programs, and overall pool season, not including utilities. This was an unprecedented summer in a multitude of ways. Operating the pool and summer camps during the COVID-19 pandemic came with numerous challenges and hurdles but we are grateful to have been able to serve our community and cover our expenses in the process.

Some general points of interest:

- *Summer Camp.* The COVID-19 health guidelines severely restricted our enrollment this summer and we operated our camps at around 30% our normal capacity as a result. While staffing and supply costs decreased with lower enrollment, the requirement to give each camp dedicated supplies, equipment, and staff caused us to spend more per participant than we normally would in these areas.
- *Pool Season.* The Waterdevils practiced for 2 weeks in March before the shelter-in-place order interrupted their season. We opened the pool for summer camp use from June 15th- August 14th and began offering Adult Lap Swim on July 20th. The pool will remain open for Lap Swim until October 30th. The Waterdevils began holding fall swim practice on September 14th and will continue until November 6th. I will provide an update once the season is complete and all revenue and expenditures have been reconciled.
- *Maint. Pool Equipment.* We spent a little over \$9,000 this season, compared to just under \$5,000 last year. This was due to necessary repairs performed on the shells of both pools and the surrounding concrete. We also had to replace a choline generator and transformer for the wading pool.
- *Pool Revenue.* In the absence of our primary revenue sources such as group and private swim lessons, Guards-in-Training camp, Lifeguard classes, pool parties, drop-in fees, and pool memberships, virtually all pool revenue this summer was generated by adult lap swim reservations and swim team fees.

Aquatics

The Marinwood Pool continues to offer Adult Lap Swim and Waterdevils Swim Team practice this fall. Enrollment is strong, if not full, for both programs and things are running smoothly. Three weeks remain in our lap swim season.

Research

Staff continues to closely monitor the ever evolving guidance from the health department and continues to keep in touch with the Parks and Rec agencies throughout Marin to make sure we remain informed on all the best practices for offering safe and worthwhile recreation programs to our community.

PARKS & BUILDING MAINTENANCE

Staff

From the September P&R Commission Meeting Park and Rec Staff Activity Report:

This month I would like to recognize the 3 members of Marinwood's Parks Maintenance Department, Marco Giron, Estevan Chavez, and Callum Reid, for their continued endurance, hard work, and dedication throughout this uniquely challenging year. Charged with maintaining Marinwood's buildings and grounds, swimming pool, 3 parks & playgrounds, 3 tennis courts, numerous paths and trails, miles of v-ditches, culverts, and drains, many hundreds of acres of open space, and a long stretch of the Miller Creek, under normal circumstances our humble department has a lot to keep up with. But this year has brought several challenges to an already daunting workload.

Under COVID-19, once run-of-the-mill tasks like emptying trash cans, cleaning restrooms, and picking up supplies now carry with them the risk of virus transmission as well as the accompanying stress of knowing that risk. Tasks and projects heavy on manual labor, already unenviable on hot days, must now be performed wearing masks. More recently, the air quality has greatly fluctuated due to wildfires, interrupting projects with no warning and putting them on hold until conditions improve. Through it all Marco, Estevan, and Callum have remained positive, adaptable, and motivated, and I thank them for their dedication and resolve.

Park Maintenance Facility

This past month, between regular maintenance tasks and projects, staff has continued to carve out time to ready the park shop for demolition. We will begin moving equipment and supplies out of the shop in the coming weeks once our temporary workspace is set up.

Turf

Staff has begun rehabilitating the turf in the parks and the pool, including repeated aerating, seeding, fertilizing, and adding top soil. As part of this process we are also assessing our irrigation systems to identify opportunities for increased efficiency and efficacy. An unusually large number of outdoor recreation programs utilizing field space this fall have forced us to treat one field at a time in the park and we hope the weather continues to hold until we finish later this fall.

Community Center

Staff is currently in the process of repairing and levelling the community center patios following damage from tree roots and gopher/mole activity.

Pool

Excessive ash in the pools from the ongoing fires has necessitated increased cleaning efforts, including brushing the walls frequently and vacuuming the pool semi-weekly.

Projects

In addition to making the transition to the temporary park shop space, other upcoming maintenance projects include replacing a broken chlorine generator in the pump room, leveling the patios around the community center, replacing the kitchen door, and pruning trees throughout the park.

Summer 2019 vs Summer 2020 Comparison

Fiscal Year:		18/19	2019/2020					2020/2021					
POOL													
Account		1/1-6/30/19	July 2019	Aug 2019	Sep 2019	Oct 2019	Total 2019	1/1-06/30/20	July 2020	Aug 2020	Sep 2020	Oct 2020	Total 2020
Revenue													
4410215	Rental & parties	13,388.11	3,195.22	8,650.55	2,347.03	664.01	28,244.92	1,651.19	-120.10	0.00	0.00	0.00	1,531.09
4631912	Vending	3,588.86	4,311.10	5,689.36	1,534.62	304.44	15,428.38	0.00	969.66	811.96	-4.88	0.00	1,776.74
4631917	Pool revenue	34,228.15	18,183.42	27,240.29	13,289.27	3,732.70	96,673.83	4,875.00	754.81	12,992.97	13,313.77	0.00	31,936.55
	Swim Team Reimb		0.00	64,620.81			64,620.81	1,122.06		0.00			1,122.06
4631918	Pool membership	34,900.15	49,695.11	1,143.66	37.36		85,776.28	0.00	0.00	0.00	0.00	0.00	0.00
Total revenue		86,105.27	75,384.85	107,344.67	17,208.28	4,701.15	290,744.22	7,648.25	1,604.37	13,804.93	13,308.89	0.00	36,366.44
Expenditure													
5110210	Part-time wages	29,173.77	47,622.39	68,341.33	16,885.44	8,247.19	170,270.12	1,318.63	2,543.87	5,209.59	4,312.92	0.00	13,385.01
5110210	S.T. salary, LG wages	50,661.25	6,502.95	0.00	0.00	0.00	57,164.20	956.25	0.00	0.00	0.00	0.00	956.25
5211315	Training	570.00	2,749.11	457.68	520.52	0.00	4,297.31	467.11	0.00	0.00	0.00	0.00	467.11
5220215	Maint pool equip	4,443.07	0.00	476.66	26.55	0.00	4,946.28	7,969.58	0.00	0.00	1,126.86	0.00	9,096.44
5220710	Pool chemicals	3,691.28	708.19	1,429.56	1,301.55	1,517.91	8,648.49	1,656.88	594.82	1,043.80	910.98	0.00	4,206.48
5220819	Supplies	2,342.29	1,016.20	1,276.08	910.19	0.00	5,544.76	2,497.34	0.00	56.81	0.00	0.00	2,554.15
5220825	Clothing	3,253.71	0.00	37.31	0.00	0.00	3,291.02	2,480.82	0.00	0.00	0.00	0.00	2,480.82
5220826	Vending supplies	2,270.41	3,021.29	3,722.63	2,116.76	72.22	11,203.31	0.00	0.00	673.98	443.59	0.00	1,117.57
Total expenditure		96,405.78	61,620.13	75,741.25	21,761.01	9,837.32	265,365.49	17,346.61	3,138.69	6,984.18	6,794.35	0.00	34,263.83
Gain/loss							25,378.73						2,102.61
AQUATICS													
Account		1/1-6/30/19	July 2019	Aug 2019	Sep 2019	Oct 2019	Total 2019	1/1-06/30/20	July 2020	Aug 2020	Sep 2020	Oct 2020	Total 2020
Revenue													
4631917	Aquatics	21,205.35	97,627.16	10,923.29	1,155.24	1,244.27	132,155.31	3,090.18	-75.10	0.00	0.00	0.00	3,015.08
Total revenue		21,205.35	97,627.16	10,923.29	1,155.24	1,244.27	132,155.31	3,090.18	-75.10	0.00	0.00	0.00	3,015.08
Expenditure													
5110210	Part-time wages	14,689.10	17,802.89	28,983.79	1,395.00	172.50	63,043.28	100.00	0.00	0.00	0.00	0.00	100.00
5220819	Supplies	2,485.88	1,418.66	622.26	1,261.63	0.00	5,788.43	219.36	0.00	0.00	0.00	0.00	219.36
Total expenditure		17,174.98	19,221.55	29,606.05	2,656.63	172.50	68,831.71	319.36	0.00	0.00	0.00	0.00	319.36
Gain/loss							63,323.60						2,695.72
POOL PLUS AQUATICS TOTAL													
Total Revenue							422,899.53						39,381.52
Total Expenditure							334,197.20						34,583.19
Gain/loss							88,702.33						4,798.33
SUMMER CAMPS													
Account		1/1-6/30/19	July 2019	Aug 2019	Sep 2019	Oct 2019	Total 2019	1/1-06/30/20	July 2020	Aug 2020	Sep 2020	Oct 2020	Total 2020
Revenue													
4631920	Summer program	174,154.18	775,248.68	71,339.25	2,456.53	18.58	1,023,217.22	143,512.89	210,861.20	12,717.08	1,160.00	0.00	368,251.17
Total revenue		174,154.18	775,248.68	71,339.25	2,456.53	18.58	1,023,217.22	143,512.89	210,861.20	12,717.08	1,160.00	0.00	368,251.17
Expenditure													
5110210	Part-time wages	20,159.86	173,102.24	243,563.12	41.00	0.00	436,866.22	14,764.29	125,727.24	60,869.28	165.00	0.00	201,525.81
5110210	lifeguards for camp						0.00	2,332.44	4,276.14	1,943.70	0.00	0.00	8,552.28
5210146	Contract employees	277.50	15,930.00	3,970.00	0.00	0.00	20,177.50	0.00	0.00	0.00	0.00	0.00	0.00
5220819	Supplies	69,217.42	49,890.94	28,624.56	16,313.33	0.00	164,046.25	51,316.88	2,755.00	15,050.89	8,034.21	19,002.50	96,159.48
	camp lunch reimb				-17,839.15		-17,839.15		-2,514.19	-2,824.07	-567.36		-5,905.62
	camp reimb (bus/overnight)						0.00	-14,236.25			0.00		-14,236.25
Total expenditure		89,654.78	238,923.18	276,157.68	-1,484.82	0.00	603,250.82	54,177.36	130,244.19	75,039.80	7,631.85	19,002.50	286,095.70
Gain/loss							419,966.40						82,155.47
Total Summer Season							508,668.73						86,953.80