

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

**Tuesday – February 11, 2020 – 7:30 PM**

Marinwood Community Center, 775 Miller Creek Road, San Rafael, CA 94903

	Item Description:	Board Action
<b>A.</b>	<b>CALL TO ORDER AND PLEDGE OF ALLEGIANCE</b>	
<b>B.</b>	<b>AGENDA</b>	Adopt
<b>C.</b>	<b>CONSENT CALENDAR</b> a. Draft Minutes of Regular Meeting of January 14, 2020 b. Bills Paid Nos. 3997 – 4073	Approve
<b>D.</b>	<b>PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA</b> <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>	
<b>E.</b>	<b>DISTRICT MATTERS</b>	
	1. Presentation of Fiscal Year 2018-2019 Audited Basic Financial Statements and Management Report – <i>Michael O'Connor, CPA, RJ Ricciardi, Inc.</i>	Accept
	2. Fiscal Year 2019-2020: 2 <sup>nd</sup> Quarter Profit & Loss Budget-to-Actuals Report	Review
	3. Resolution No. 2020-01: Declining and Not Accepting Offer of Dedication of Land in Fee Title Within the Proposed Oakview Subdivision Development	Approve
	4. District Manager Report	Review
<b>F.</b>	<b>FIRE DEPARTMENT MATTERS</b>	
	1. Chief Officer Report and Activity Summary	Review
	2. Date of Next Fire Commission Meeting – March 3, 2020	
<b>G.</b>	<b>PARK AND RECREATION MATTERS</b>	
	1. Draft Minutes of Park & Recreation Commission Meeting of January 28, 2020	Review
	2. Recreation and Park Maintenance Activity Reports	Review
	3. Date of Next Park & Recreation Commission Meeting – February 25, 2020	
<b>H.</b>	<b>BOARD MEMBER ITEMS OF INTEREST - REQUESTS FOR FUTURE AGENDA ITEMS</b>	
<b>I.</b>	<b>ADJOURN</b>	
	<b>DATE OF NEXT REGULAR BOARD MEETING – March 10, 2020</b>	

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 – January 14, 2020

**Time and Place:** 7:30PM Marinwood Community Center classroom.

**Present:**

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

Staff: District Manager Eric Dreikosen, Recreation Director Luke Fretwell, Acting San Rafael Fire Chief Bob Sinnott, Firefighters Brandon Selvitella, Sean Day and Administrative Assistant Tiffany Combrink.

**Absent:** Board Member Sivan Oyserman

**A. Call to Order and Pledge of Allegiance**

President Naylor called the meeting to order at 7:33PM

**B. Agenda**

Shea to approve/Perry to second the “adoption of the agenda as presented.”

Aye: Perry, Naylor, Shea, Green. Absent: Oyserman. Motion carried.

**C. Consent Calendar**

a. *Draft Minutes of Regular Meeting of December 10, 2019*

b. *Bills Paid Nos. 3924-3996*

Green to approve/Shea to second “consent calendar as presented.”

Aye: Perry, Naylor, Shea, Green. Absent: Oyserman. Motion carried.

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

Board of Directors received public comment regarding:

a. Maintenance Facility project costs

b. Suggestion for Park and Rec commission and Fire commission to meet less frequently

**E. District Matters:**

1. *Board of Directors Communication and Public Outreach Efforts and Potential Opportunities*

The Raise-A-Glass event scheduled for 02/29/2020 is the next opportunity with availability for the Board to meet with community members. Director Perry offered to make herself available at this event.

2. *Appoint Board Liaisons to Fire Commission, Park & Recreation Commission and LAFCO Representative for Calendar Year 2020*

President Naylor appointed Director Shea as Park and Recreation liaison. President Naylor will reach out to Director Oyserman to liaison to the Fire Commission. Director Perry and President Naylor both have offered to liaison if needed. No director was assigned to liaison to LAFCO.

3. *District Manager Report.*

Board received the District Manager’s report.

**F. Fire Department Matters:**

1. *Draft Minutes of Fire Commission Meeting of January 7, 2020*

Board of Directors reviewed Fire Commission Meeting minutes

2. *Chief Officer Report and Activity Summary*

Board of Directors received Chief Officer Report

3. *Date of Next Fire Commission Meeting – February 4, 2020*

**G. Park and Recreation Matters:**

1. *Recreation and Park Maintenance Activity Reports*

Board received Recreation and Park Maintenance Activity Report

2. *Date of Next Park & Recreation Commission Meeting – January 28, 2020*

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

No Board items of interest or requests for future agenda items

Meeting adjourned at 8:52PM

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 February 11, 2020

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
3997	1/2/20	Pest Plus	259.00	Pest control	Rec	5220310	General	168.35
					Fire	5220310	General	90.65
3998	1/2/20	Project A	40.00	Email hosting	Fire	5220110	General	20.00
					Rec	5220110	General	20.00
3999	1/2/20	Leslie's Pool Supplies	142.21	Pool chems	Rec	5220710	Pool	142.21
4000	1/2/20	Smith's Gopher Trapping	350.00	Pest control	Park	5211532	General	350.00
4001	1/2/20	Jackson's Hardware	1,123.39	Park supplies	Park	5220310	General	1,123.39
4002	1/2/20	Bay Area Janitorial Force	1,250.00	Janitorial services	Rec	5211110	Building	1,250.00
4003	1/2/20	Marinwood CSD	81,227.60	Fire Salaries	Fire	5110110	General	31,633.20
				Fire OT	Fire	5120110	General	11,237.76
				Shift Diff.	Fire	5110310	General	24.96
				Fire holiday	Fire	5110313	General	3,311.28
				Admin Asst	Fire	5110110	General	807.68
				Admin Mngr	Fire	5110110	General	2,221.60
				Admin Asst	Rec	5110110	Admin	807.68
				Admin Asst	Park	5110110	Admin	403.84
				Admin Mngr	Rec	5110110	Admin	1,110.80
				Admin Mngr	Park	5110110	Admin	1,110.80
				Rec Director	Rec	5110110	General	2,332.40
				Rec Director	Park	5110110	General	999.60
				Rec Salary	Rec	5110110	General	7,001.60
				Rec Hourly	Rec	5110210	General	1,855.50
				Park Salary	Park	5110110	General	5,292.96
				Park Hourly	Park	5110210	General	819.36
				Bldg Attendant	Rec	5110210	Building	268.00
				Preschool	Rec	5110210	Preschool	4,733.75
				Afterschool	Rec	5110210	Afterschool	1,213.50
				Winter camp	Rec	5110210	Youth	3,306.13
				PR fees	Fire	5210230	General	162.48
				PR fees	Rec	5210230	General	88.75
				PR fees	Park	5210230	General	19.87
				SS + Medicare	Fire	5140140	General	3,744.44
				SS + Medicare	Rec	5140140	General	1,923.49
				SS + Medicare	Park	5140140	General	466.66
				EDU + SUI	Fire	5140145	General	930.22
				EDU + SUI	Rec	5140145	General	591.61
				EDU + SUI	Park	5140145	General	128.11
				Benefits clearing	Park	2120066	General	-791.62
				Benefits clearing	Rec	2120066	General	-1,148.08
				Benefits clearing	Fire	2120066	General	-5,380.73
4004	1/2/20	The Gallery Collection	270.83	Holiday cards	Fire	5220110	General	270.83
4005	1/2/20	California Assoc. of Prof. FF	265.50	LTD - Jan	Fire	5130120	General	265.50
4006	1/2/20	DC Electric	276.34	Streetlight maint	Streetlights	5210915	General	276.34
4007	1/2/20	Grainger	176.31	supplies	Rec	5220310	General	81.09
					Park	5220310	General	54.51
					Fire	5220310	General	40.71
4008	1/2/20	Sprint	247.22	cell phones	Fire	5210725	General	247.22
4009	1/2/20	VSP	410.76	Vision - Dec	Fire	5130120	General	237.33
					Park	5130120	General	95.86
					Rec	5130120	General	77.57
4010	1/2/20	Comcast	126.19	Cable - Jan	Fire	5210725	General	126.19
4011	1/2/20	TIAA Commerical Finance	526.73	Copier lease - Jan	Park	5220130	General	52.67
					Rec	5220130	General	342.37
					Fire	5220130	General	131.69
4012	1/2/20	Marin County Sheriff's Office	20.00	Fingerprinting	Rec	5210128	Tennis	20.00
4013	1/2/20	Marin Ace	369.08	supplies	Park	5220810	General	369.08
4014	1/7/20	Marinwood CSD	12,261.52	Retire 12/20/2019	Park	5130510	General	1,265.51
					Rec	5130510	General	1,737.82
					Fire	5130510	General	9,258.19
4015	1/7/20	Brackett, Ryan	200.74	AFLAC reimb QTR 2	Fire	5130120	General	200.74
4016	1/7/20	Correa, Cesar	200.74	AFLAC reimb QTR 2	Fire	5130120	General	200.74
4017	1/7/20	Day, Sean	207.78	AFLAC reimb QTR 2	Fire	5130120	General	207.78
4018	1/7/20	Papanikolaou, John	222.06	AFLAC reimb QTR 2	Fire	5130120	General	222.06
4019	1/7/20	Selvitella, Brandon	217.68	AFLAC reimb QTR 2	Fire	5130120	General	217.68
4020	1/7/20	Smith, Brian	126.90	AFLAC reimb QTR 2	Fire	5130120	General	126.90
4021	1/7/20	Smith, Jeff	211.92	AFLAC reimb QTR 2	Fire	5130120	General	211.92
4022	1/10/20	Marin Prof Firefighters	882.00	Dues - Jan	Fire	5211330	General	882.00
4023	1/10/20	City of San Rafael Fire Dept	55,073.33	SRFD OT - Fire Engineer ex	Fire	5120110	General	1,590.97
				SRFD OT - July thru Dec	Fire	5120110	General	4,840.56
				Fire Chief Svcs - July thru D	Fire	5210146	General	48,641.80
4024	1/10/20	Marinwood CSD	12,869.57	Retire 01/03/2020	Park	5130510	General	1,174.01
					Rec	5130510	General	1,737.82
					Fire	5130510	General	9,957.74
4025	1/10/20	Young, Stacey	1,250.00	Summer entertainment dep	Rec	5220819	Summer	1,250.00
4026	1/10/20	Cain, Tim	200.00	Preschool enrichment	Rec	5220819	Preschool	200.00
4027	1/16/20	Marinwood CSD	78,246.48	Fire Salaries	Fire	5110110	General	30,843.68

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				Fire OT	Fire	5120110	General	7,557.66
				FLSA	Fire	5110319	General	927.30
				Fire holiday	Fire	5110313	General	3,304.68
				Admin Asst	Fire	5110110	General	807.68
				Admin Mngr	Fire	5110110	General	2,221.60
				Admin Asst	Rec	5110110	Admin	807.68
				Admin Asst	Park	5110110	Admin	403.84
				Admin Mngr	Rec	5110110	Admin	1,110.80
				Admin Mngr	Park	5110110	Admin	1,110.80
				Rec Director	Rec	5110110	General	2,332.40
				Rec Director	Park	5110110	General	999.60
				Rec Salary	Rec	5110110	General	7,001.60
				Rec Hourly	Rec	5110210	General	1,806.25
				Park Salary	Park	5110110	General	5,626.08
				Park Hourly	Park	5110210	General	1,229.04
				Bldg Attendant	Rec	5110210	Building	52.00
				Pool staff	Rec	5110210	Pool	263.75
				Aquatics	Rec	5110210	Aquatics	100.00
				Preschool	Rec	5110210	Preschool	3,384.00
				Afterschool	Rec	5110210	Afterschool	893.25
				Youth programs	Rec	5110210	Youth	5,590.13
				PR fees	Fire	5210230	General	147.90
				PR fees	Rec	5210230	General	90.81
				PR fees	Park	5210230	General	22.39
				SS + Medicare	Fire	5140140	General	3,471.08
				SS + Medicare	Rec	5140140	General	1,977.96
				SS + Medicare	Park	5140140	General	523.48
				EDU + SUI	Fire	5140145	General	379.28
				EDU + SUI	Rec	5140145	General	566.97
				EDU + SUI	Park	5140145	General	143.70
				Benefits clearing	Park	2120066	General	-814.17
				Benefits clearing	Rec	2120066	General	-1,148.15
				Benefits clearing	Fire	2120066	General	-5,488.59
4028	1/16/20	Marinwood CSD	44,083.67	Health Ins - Feb	Park	5130120	General	10,376.39
					Rec	5130120	General	7,401.72
					Fire	5130120	General	26,305.56
4029	1/16/20	Marinwood CSD	13,115.79	Retire 01/17/2020	Park	5130510	General	1,219.76
					Rec	5130510	General	1,737.82
					Fire	5130510	General	10,158.21
4030	1/16/20	SolEd Solar Holdings	483.14	Solar - Dec	Rec	5210810	General	351.20
					Fire	5210810	General	131.94
4031	1/16/20	Hagel Services	154.67	Janitorial supplies	Rec	5220827	Building	154.67
4032	1/16/20	Sonic Net	19.95	Website hosting	Park	5210122	General	3.99
					Rec	5210122	General	11.97
					Fire	5210122	General	3.99
4033	1/16/20	Christine Costello	379.50	Zumba	Rec	5210146	Adult	379.50
4034	1/16/20	Pitney Bowes	500.00	Postage	Fire	5220110	General	104.00
					Rec	5220110	General	396.00
4035	1/16/20	State of CA - Dept of Justice	96.00	Fingerprinting	Rec	5210128	General	96.00
4036	1/16/20	Marin Municipal Water Distri	4,314.19	Water - Nov/Dec	Fire	5210835	General	266.52
					Rec	5210835	General	544.43
					Park	5210835	General	3,503.24
4037	1/16/20	Home Depot	309.12	Maintenance	Park	5220310	General	309.12
4038	1/21/20	US Postmaster San Rafael	4,200.00	Postage Bulk Mail	Rec	5210122	General	4,200.00
4039	1/21/20	Wesco Graphics	13,377.93	Spring/Summer Review 202	Rec	5210122	General	13,377.93
4040	1/22/20	Schultz Entertainment	275.00	deposit summer entertainer	Rec	5220819	Summer	275.00
4041	1/22/20	Dante Mancini	400.00	deposit summer entertainer	Rec	5220819	Summer	400.00
4042	1/22/20	Schultz Entertainment	275.00	deposit summer entertainer	Rec	5220819	Summer	275.00
4043	1/22/20	County of Marin	174.20	Fuel	Park	5220610	General	174.20
4044	1/22/20	Buck's Saw Service	178.90	Maintenance	Park	5220210	General	178.90
4045	1/22/20	Active Network	485.00	Preschool	Rec	4631922	Preschool	485.00
4046	1/22/20	SDRMA	251.06	Life Ins - Feb 2020	Fire	5130120	General	90.95
					Park	5130120	General	79.36
					Rec	5130120	General	80.75
4047	1/22/20	VSP	342.30	Vision - Feb	Fire	5130120	General	237.31
					Park	5130120	General	27.41
					Rec	5130120	General	77.58
4048	1/22/20	CalPERS	8,333.00	OPEB Jan	Park	5130130	General	2,667.00
					Rec	5130130	General	750.00
					Fire	5130130	General	4,916.00
4049	1/22/20	Landesign	2,985.00	Landscape contractor	Park	5211125	General	2,985.00
4050	1/22/20	PG&E	966.00	Gas - Dec	Rec	5210810	General	516.03
					Fire	5210810	General	449.97
4051	1/22/20	County of Marin	71.25	Radio repair	Fire	5220210	General	71.25
4052	1/23/20	Delta Dental	2,109.17	Dental - Feb	Fire	5130120	General	1,481.40
					Park	5130120	General	55.91

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
					Rec	5130120	General	571.86
4053	1/23/20	PG&E	1,569.66	Electric - Dec	Rec	5210810	General	722.95
					Fire	5210810	General	303.71
					Park	5210810	General	543.00
4054	1/24/20	US Bank Corp Pmt Svcs	7,005.65	Data	Fire	5210725	General	30.00
				Paramedic license renewal	Fire	5211340	General	200.00
				Computer back up	Fire	5220110	General	68.38
				Volunteer Fire / Santa meals	Fire	5220810	General	372.25
				Fingerprinting	Park	5210128	General	30.00
				Staff function	Park	5211315	General	285.71
				Job postings	Park	5211520	General	448.20
				Computer back up	Park	5220110	General	34.20
				Swing seat replacement	Park	5220210	General	330.39
				Dog bags	Park	5220310	General	282.79
				Website hosting	Rec	5210122	Adult	21.99
				Program supplies	Rec	5220819	Adult	374.43
				Program supplies	Rec	5220819	Afterschool	46.40
				Building maintenance	Rec	5220310	Building	55.30
				Event supplies	Rec	5220819	Community	1,161.99
				Office supplies	Rec	5220110	General	199.39
				Staff function	Rec	5211315	General	428.57
				Staff meeting	Rec	5211325	General	99.02
				Office supplies	Rec	5220110	General	788.32
				Aftercare supplies	Rec	5220819	General	568.46
				Preschool	Rec	5220819	Preschool	194.23
				Scheduling subscription	Rec	5220819	Summer	165.00
				Program supplies	Rec	5220819	Youth	820.63
4055	1/24/20	Hyo Soap, Sim	1,200.00	TKD	Rec	5210146	Youth	1,200.00
4056	1/24/20	Alliance Redwoods	3,431.25	Summer overnight July 2021	Rec	5220819	Summer	3,431.25
4057	1/24/20	Marin Independent Journal	995.00	Summer camp ad	Rec	5210122	Summer	995.00
4058	1/24/20	United Coach Tours	10,805.00	deposit summer field trips	Rec	5220819	Summer	10,805.00
4059	1/28/20	Honey Bucket	185.83	Porta potty	Park	5211220	General	185.83
4060	1/28/20	Praxair	126.20	Pool chems	Rec	5220710	Pool	126.20
4061	1/28/20	Pest Plus	259.00	Pest control	Rec	5220310	General	168.35
					Fire	5220310	General	90.65
4062	1/28/20	Staples	230.05	Office supplies	Rec	5220110	General	230.05
4063	1/28/20	Allstar Fire Equip	2,605.58	Coat/pants - M Prince	Fire	5220210	General	2,605.58
4064	1/28/20	AFLAC	39.75	Disability Ins - Jan	Park	5130120	General	39.75
4065	1/28/20	Verizon Wireless	42.08	Data - Jan	Fire	5210725	General	42.08
4066	1/28/20	AT&T	250.82	Phones - Dec	Fire	5210725	General	137.35
					Park	5210725	General	20.27
					Rec	5210725	General	93.20
4067	1/28/20	AT&T	136.65	Internet	Park	5210725	General	136.65
4068	1/28/20	Lucas Fretwell	11.53	supplies	Park	5220310	General	11.53
4069	1/31/20	Bruton, Robyn	42.54	Preschool expenses	Rec	5220819	General	15.47
				Afterschool expenses	Rec	5220819	Afterschool	27.07
4070	1/31/20	Project A	40.00	Email hosting	Fire	5220110	General	20.00
					Rec	5220110	General	20.00
4071	1/31/20	Smith's Gopher Trapping	350.00	Pest control	Park	5211532	General	350.00
4072	1/31/20	Marinwood CSD	72,235.76	Fire Salaries	Fire	5110110	General	30,843.68
				Fire OT	Fire	5120110	General	7,974.00
				Fire holiday	Fire	5110313	General	3,304.68
				Admin Asst	Fire	5110110	Admin	807.68
				Admin Mngr	Fire	5110110	Admin	2,221.60
				Admin Asst	Rec	5110110	Admin	807.68
				Admin Asst	Park	5110110	Admin	403.84
				Admin Mngr	Rec	5110110	Admin	1,110.80
				Admin Mngr	Park	5110110	Admin	1,110.80
				Rec Director	Rec	5110110	General	2,332.40
				Rec Director	Park	5110110	General	999.60
				Rec Salary	Rec	5110110	General	7,001.60
				Park Salary	Park	5110110	General	5,959.20
				Park Hourly	Park	5110210	General	1,092.48
				Bldg Attendant	Rec	5110210	Building	104.00
				Pool staff	Rec	5110210	Pool	125.00
				Preschool	Rec	5110210	Preschool	5,124.75
				Afterschool	Rec	5110210	Afterschool	2,089.00
				PR fees	Fire	5210230	General	127.76
				PR fees	Rec	5210230	General	64.52
				PR fees	Park	5210230	General	20.22
				SS + Medicare	Fire	5140140	General	3,448.10
				SS + Medicare	Rec	5140140	General	1,606.38
				SS + Medicare	Park	5140140	General	538.52
				EDU + SUI	Fire	5140145	General	17.96

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				EDU + SUI	Rec	5140145	General	325.08
				EDU + SUI	Park	5140145	General	147.83
				Benefits clearing	Park	2120066	General	-818.68
				Benefits clearing	Rec	2120066	General	-1,148.15
				Benefits clearing	Fire	2120066	General	-5,506.57
4073	1/31/20	Stephanie Moret	51.25	Community event expenses	Rec	5220819	General	51.25
<b>TOTAL:</b>			<b>448,745.32</b>					<b>448,745.32</b>

Total by Department:

Streetlights	276.34
Fire Department	262,180.35
Recreation Department	130,376.85
Park Department	55,911.78

**MARINWOOD COMMUNITY SERVICES DISTRICT**  
**SAN RAFAEL, CALIFORNIA**

**BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2019**

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INDEPENDENT AUDITORS' REPORT

Board of Directors  
Marinwood Community Services District  
San Rafael, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Marinwood Community Services District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Marinwood Community Services District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to Marinwood Community Services District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Marinwood Community Services District's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Marinwood Community Services District, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and the Budgetary Comparison Schedule for the General Fund, Proportionate Share of Net Pension Liability, Schedule of Contributions, the Schedule of Change in the Net OPEB Liability and Related Ratios, and the Schedule of Contributions – OPEB (pages 32-36), as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*R.J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
January 30, 2020

Marinwood Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2019

This section of Marinwood Community Services District's (the District's) basic financial statements presents management's overview and analysis of the financial activities of the organization for the fiscal year ended June 30, 2019. We encourage the reader to consider the information presented here in conjunction with the financial statements as a whole.

**Introduction to the Basic Financial Statements**

The required financial statements include the Combined Government-wide and Fund Financial statements; Statement of Net Position and Governmental Funds Balance Sheet; Statement of Activities and Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances; and the Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund.

These statements are supported by notes to the financial statements. All sections must be considered together to obtain a complete understanding of the financial picture of the District.

**The Basic Financial Statements**

The basic financial statements comprise the Combined Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of the District's financial activities and financial position.

The Government-wide Financial Statements provide a longer-term view of the District's activities as a whole, and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the District as a whole, including all of its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all of the District's revenues and all of its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of the District's programs. The Statement of Activities explains in detail the change in Net Position for the year.

All of the District's activities are grouped into Government Activities, as explained below.

The Fund Financial Statements report the District's operations in more detail than the Government-wide Financial Statements and focus primarily on the short-term activities of the District's Major Funds. The Fund Financial Statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt and other long-term amounts.

Major Funds account for the major financial activities of the District and are presented individually. Major Funds are explained below.

**The Government-wide Financial Statements**

Government-wide Financial Statements are prepared on the accrual basis, which means they measure the flow of all economic resources of the District as a whole.

The Statement of Net Position and the Statement of Activities present information about the following:

Governmental Activities

The District's basic services are considered to be governmental activities. These services are supported by specific program revenues, state and federal grants, and general revenues from taxes and use of money.

Marinwood Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
 June 30, 2019

**Fund Financial Statements**

The Fund Financial Statements provide detailed information about each of the District's most significant funds, called Major Funds. The concept of Major Funds, and the determination of which are Major Funds, was established by Governmental Accounting Standards Board (GASB) Statement No. 34 and replaces the concept of combining like funds and presenting them in total. Instead, each Major Fund is presented individually, with all Non-major Funds summarized and presented only in a single column. Major Funds present the major activities of the District for the year, and may change from year to year as a result of changes in the pattern of the District's activities.

In the District's case, there are two Major Governmental Funds – the General Fund and the Debt Service Fund.

Governmental Fund Financial Statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the Governmental Fund Financial Statements.

Comparisons of Budget and Actual financial information are presented for the General Fund.

**Analyses of Major Funds**

Governmental Funds:

General Fund revenue increased \$211,925 this fiscal year, due primarily to the increase in recreation service participation.

General fund expenditures were \$5,344,146; this is a decrease of (\$15,958) from the prior year.

Governmental Activities

Table 1  
Governmental Net Position

	Governmental Activities	
	2019	2018
Current and other assets	\$ 4,914,618	\$ 3,935,021
Capital assets	4,139,106	4,258,789
Total assets	<u>9,053,724</u>	<u>8,193,810</u>
Deferred outflows of resources	<u>1,371,680</u>	<u>1,658,516</u>
Current liabilities	1,200,030	1,185,656
Long-term liabilities	<u>9,423,051</u>	<u>11,522,665</u>
Total liabilities	<u>10,623,081</u>	<u>12,708,321</u>
Deferred inflows of resources	<u>4,111,547</u>	<u>2,382,305</u>
Net position:		
Invested in capital assets, net of related debt	3,857,078	3,926,463
Unrestricted	<u>(8,166,302)</u>	<u>(9,164,763)</u>
Total net position	<u>\$ (4,309,224)</u>	<u>\$ (5,238,300)</u>

The District's governmental net position amounted to (\$4,309,224) as of June 30, 2019, an increase of \$929,076 from 2018. This decrease is the Change in Net Position of \$929,076 reflected in the Governmental Activities column of the Statement of Activities shown in Table 2.

Marinwood Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
 June 30, 2019

The District's net assets as of June 30, 2019 comprised the following:

- Cash and investments of \$4,914,618.
- Capital assets of \$4,139,106, net of depreciation charges, which includes all the District's capital assets used in governmental activities.
- Accounts payable and other current liabilities of \$339,462, as well as unearned revenue of \$854,785.
- Long-term debt of \$282,028 and net pension liability and OPEB liability of \$9,141,023.
- Net position invested in capital assets, net of related debt of \$3,857,078, representing the District's investment in capital assets used in Governmental Activities, net of amounts borrowed to finance that investment.
- Unrestricted net position is the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements or restrictions. The District had (\$8,166,302) of unrestricted net position as of June 30, 2019.

The Statement of Activities presents program revenues and expenses and general revenues in detail. All of these are elements in the Changes in Governmental Net Position summarized below.

Table 2  
Changes in Governmental Net Position

	Governmental Activities	
	2019	2018
<u>Expenses</u>		
Park	\$ 706,818	\$ 684,391
Recreation	2,146,076	2,115,106
Public safety	2,491,055	2,722,626
Street lighting	20,638	21,968
Measure A	27,423	21,352
Interest expense	9,945	15,703
Total expenses	5,401,955	5,581,146
<u>Revenues</u>		
Program revenues:		
Charges for services	2,847,930	2,878,720
Total program revenues	2,847,930	2,878,720
General revenues:		
Taxes and assessments	3,483,101	3,232,399
Total general revenues	3,483,101	3,232,399
Total revenue	6,331,031	6,111,119
Change in net position	\$ 929,076	\$ 529,973

As Table 2 above shows, \$2,847,930, or 45% of the District's fiscal year 2019 governmental revenue, came from program revenues and \$3,483,101, or 55%, came from general revenues such as taxes and interest.

Marinwood Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
 June 30, 2019

General revenues are not allocable to programs. General revenues are used to pay for the net cost of governmental programs.

**Capital Assets**

GASB Statement No. 34 requires the District to record all its capital assets, which were not recorded in prior years. At the end of fiscal year 2019, the cost of infrastructure and other capital assets recorded in the District's financial statements was as shown in Table 3 below:

Table 3  
Capital Assets at Year-End

	Balance at June 30, 2019
<u>Governmental Activities</u>	
Land (not depreciated)	\$ 1,930,268
Buildings	3,671,714
Equipment	1,701,940
Other	166,830
Less: accumulated depreciation	(3,331,646)
Governmental activity capital assets, net	\$ 4,139,106

Detail on capital assets, current year additions and current year disposals can be found in Note 5.

**Debt Administration**

The District made all scheduled repayments of existing debt. Each of the District's debt issues is discussed in detail in Note 4 to the financial statements. As of June 30, 2019, the District's debt comprised:

Table 4  
Outstanding Debt

	June 30, 2019
Government Activity Debt:	
MERA loan	\$ 50,419
Fire truck lease	231,609
Other Post Employment Benefits	4,442,002
Compensated absences	117,858
Total Governmental Activity Debt	\$ 4,841,888

**Economic Outlook and Major Initiatives**

Financial planning is based on specific assumptions from recent trends, State of California economic forecasts and historical growth patterns in the various communities served by the District.

The economic condition of the District as it appears on the balance sheet reflects financial stability. The District will continue to maintain a watchful eye over expenditures and remains committed to sound fiscal management practices to deliver the highest quality service to the citizens of the area.

Marinwood Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2019

**Contacting the District's Financial Management**

This comprehensive Annual Financial Report is intended to provide citizens, taxpayers, and creditors with a general overview of the District's finances. Questions about this Report should be directed to Marinwood Community Services District, 775 Miller Creek Road, San Rafael, CA 94903-1323.

Marinwood Community Services District  
STATEMENT OF NET POSITION  
June 30, 2019

	Governmental Activities
<u>ASSETS</u>	
Cash and investments	\$ 4,914,618
Non-depreciable capital assets	1,930,268
Depreciable capital assets, net	2,208,838
Total assets	9,053,724
<u>DEFERRED OUTFLOWS</u>	
Deferred outflows related to pensions	1,202,156
Deferred outflows related to OPEB	169,524
Total deferred outflows	1,371,680
<u>LIABILITIES</u>	
Accounts payable	10,133
Accrued expenses	211,466
Compensated absences	117,858
Accrued interest	5,788
Unearned income	854,785
Non-current liabilities:	
Due within one year	51,640
Due in more than one year	230,388
Other post employment benefit obligation	4,442,002
Net pension liability	4,699,021
Total liabilities	10,623,081
<u>DEFERRED INFLOWS</u>	
Deferred inflows related to pensions	274,075
Deferred inflows related to OPEB	3,837,472
Total deferred inflows	4,111,547
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	3,857,078
Unrestricted net position	(8,166,302)
Total net position	\$ (4,309,224)

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

Marinwood Community Services District  
STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Capital Grants &amp; Contributions</u>	<u>Governmental Activities</u>
Governmental activities:				
Park	\$ 706,818	\$ -	\$ -	\$ (706,818)
Recreation	2,146,076	2,154,227	-	8,151
Public safety	2,491,055	693,703	-	(1,797,352)
Street lighting	20,638	-	-	(20,638)
Measure A	27,423	-	-	(27,423)
Interest on long-term debt	9,945	-	-	(9,945)
	<u>\$ 5,401,955</u>	<u>\$ 2,847,930</u>	<u>\$ -</u>	<u>(2,554,025)</u>
General revenues:				
Taxes				1,990,981
Special assessments				<u>1,492,120</u>
Total general revenues				<u>3,483,101</u>
Change in net position				929,076
Net position - beginning of period				<u>(5,238,300)</u>
Net position - end of period				<u>\$ (4,309,224)</u>

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

Marinwood Community Services District  
BALANCE SHEET  
 GOVERNMENTAL FUNDS  
 June 30, 2019

	General Fund	Measure A Fund	Total Governmental Funds
<u>ASSETS</u>			
Assets:			
Cash and investments	\$ 4,676,356	\$ 238,262	\$ 4,914,618
Total assets	\$ 4,676,356	\$ 238,262	\$ 4,914,618
 <u>LIABILITIES AND EQUITY</u>			
Liabilities:			
Accounts payable	\$ 10,138	\$ -	\$ 10,138
Accrued expenses	211,466	-	211,466
Compensated absences	117,858	-	117,858
Unearned income	854,785	-	854,785
Total liabilities	1,194,247	-	1,194,247
 Fund equity:			
Fund balance			
Assigned for Measure A	-	238,262	238,262
Assigned for capital replacement	200,000	-	200,000
Unassigned	3,282,109	-	3,282,109
Total fund balances	3,482,109	238,262	3,720,371
Total liabilities and equity	\$ 4,676,356	\$ 238,262	\$ 4,914,618

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

Marinwood Community Services District  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET WITH THE  
GOVERNMENTAL ACTIVITIES STATEMENT OF NET POSITION  
June 30, 2019

Total Governmental Funds fund balances \$ 3,720,371

Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

Capital Assets

Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds. 4,139,106

Long-Term Liabilities

The liabilities below are not due and payable in the current period and therefore are not reported in the Fund Financial Statements.

Long-term debt	(282,023)
Other post-employment benefits	(4,442,002)
Deferred outflows Pension	1,202,156
Deferred inflows Pension	(274,075)
Deferred outflows OPEB	169,524
Deferred inflows OPEB	(3,837,472)
Net pension liability	(4,699,021)
Accrued interest	(5,788)
	(5,788)

Net Position of Governmental Activities \$ (4,309,224)

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

Marinwood Community Services District  
STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
 Governmental Funds  
 For the Fiscal Year Ended June 30, 2019

	General Fund	Measure A Fund	Total Governmental Funds
Revenue:			
Taxes	\$ 1,897,066	\$ 93,915	\$ 1,990,981
Special assessments	1,492,120	-	1,492,120
Charges for service	2,154,227	-	2,154,227
Other income	693,703	-	693,703
Total revenue	6,237,116	93,915	6,331,031
Expenditures:			
Park	706,818	-	706,818
Recreation	2,146,081	-	2,146,081
Public safety	2,404,608	-	2,404,608
Street lighting	20,638	-	20,638
Measure A	-	27,423	27,423
Debt service:			
Principal	50,298	-	50,298
Interest	15,703	-	15,703
Total expenditures	5,344,146	27,423	5,371,569
Excess (deficiency) of revenue over (under) expenditures	892,970	66,492	959,462
Fund balance, beginning of period	2,589,139	171,770	2,760,909
Fund balance, end of period	\$ 3,482,109	\$ 238,262	\$ 3,720,371

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

Marinwood Community Services District  
RECONCILIATION OF THE NET CHANGE IN FUND BALANCES  
TOTAL GOVERNMENTAL FUNDS  
WITH THE CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES  
For the Fiscal Year Ended June 30, 2019

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Assets of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 959,462

Amounts reported for governmental activities in the Statement of Activities are different because:

CAPITAL ASSETS TRANSACTIONS

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense:

The capital outlay expenditures are therefore added back to fund balance	52,881
Depreciation expense is deducted from the fund balance	(172,566)

LONG-TERM DEBT PROCEEDS AND PAYMENT

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but in the Statement of Net Position the repayment reduces long-term liabilities:

Repayment of debt principle is added back to fund balance	50,298
---	--------

ACCRUAL OF NON-CURRENT ITEMS

The amounts below included in the Statement of Activities do not provide (or require) the use of current financial resources and therefore are not reported as revenue or expenditures in the governmental funds (net change):

Accrued interest	5,763
Pension expense	(357,066)
Other post-employment benefits	390,304
	390,304

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 929,076

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

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 1 - GENERAL

Marinwood Community Services District (the District) was formed on February 23, 1960, and is regulated under sections 61000 through 61891 of the California Government Code. The District is governed by an elected board of directors. The District does not exercise oversight responsibility over any other government unit, thus, its financial statements do not include any financial activity of any other agency. It is not a component unit of any other reporting entity.

The District offers a wide variety of recreational activities for persons of all ages, from pre-schoolers through senior citizens. Some of the major activities include: parks, playgrounds, swimming pools, recreation buildings, development of open space, and a wide range of recreation programs and activities. The District also provides fire protection, emergency services, and street lighting services.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying policies of the District conform to U.S. generally accepted accounting principles and are applicable to governments. The following is a summary of the significant policies:

A. Basis of Presentation

The District's basic financial statements are prepared in conformity with U.S. generally accepted accounting principles. The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A.

These standards require that the financial statements described below be presented.

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (the District). These statements include the financial activities of the overall District.

These statements distinguish between the governmental and business-type activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The District has no fiduciary or business-type activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the District and for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs; (b) grants and contributions that are restricted to meeting the operational needs of a particular program; and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, including fiduciary funds and blended component units. Separate statements for each fund category – *governmental* and *proprietary* are presented. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each of which is displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Major Funds

GASB Statement No. 34 defines major funds and requires that the District's major governmental and business-type funds be identified and presented separately in the fund financial statements. All other funds, called non-major funds, are combined and reported in a single column, regardless of their fund-type.

Major funds are defined as funds that have assets, liabilities, revenues or expenditures/ expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The District may also select other funds it believes should be presented as major funds.

The District reported the following major governmental funds in the accompanying financial statements:

General Fund: This is used for all the general revenues of the District not specifically levied or collected for other District funds and the related expenditures. The General Fund accounts for all financial resources of a governmental unit that are not accounted for in another fund.

Debt Service Fund: This fund is used to account for principal and interest costs on the general debt service of the District.

C. Basis of Accounting

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when "measurable" and "available". The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Those revenues susceptible to accrual are property taxes, certain other intergovernmental revenues, certain charges for services and interest revenue.

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The District may fund programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The District's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

Certain indirect costs are included in program expenses reported for individual functions and activities.

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budgets and Budgetary Accounting

Budgets are used to control spending. Unexpended allocations lapse at the end of each fiscal year and are not carried forward to the following period. Preliminary budgets are determined by the first day of July. A notice of this budget is published, and no less than one month thereafter, the District's Board of Directors approves the final budget. The final budget is reported by the tenth day of August.

The District's budget, as included in these financial statements, represents the budget approved by the Board of Directors. The adopted budget is made for the District as a whole. The District uses the same basis of accounting for budget and financial statement purposes. All appropriations lapse at year-end. The budget was amended during the fiscal year. Actual expenditures were under appropriations by \$442,242.

E. Property Taxes

Property Taxes are levied each November 1 on the assessed values as of the prior March 1. The County of Marin's property tax calendar is as follows:

	Secured	Unsecured
Valuation dates	March 1	March 1
Lien/levy dates	March 1	March 1
First installment due date	50% on November 1	July 1 (total due)
Delinquent as of	December 10	August 31
Second installment due date	50% on February 1	
Delinquent as of	April 10	

F. Compensated Absences

Accumulated vacation benefits are recognized as a liability of the District. The liability is included in the General Fund. At June 30, 2019, the total accrued vacation subject to redemption amounted to approximately \$117,858. Changes in compensated absences are as follows:

	Balance at June 30, 2018	Additions	Deletions	Balance at June 30, 2019
Compensated absences	<u>\$ 117,858</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,858</u>

G. Unearned Revenue

Unearned revenues as of June 30, 2019 represent park and recreation fees received, but not yet earned. Unearned revenue at June 30, 2019 was \$854,785.

H. Contingent Liabilities

The District is involved in litigating a claim regarding a landslide that damaged a resident's property. The potential loss to the District cannot be determined at the date of this report. The District is subject to litigation arising in the normal course of business. In the opinion of the District's management there is no pending litigation that can currently be determined to have a material adverse effect on the financial position of the District.

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

I. Use of Estimates

The basic financial statements have been prepared in conformity with U.S. generally accepted accounting principles, and as such, include amounts based on informed estimates and judgments of management with consideration given to materiality. Actual results could differ from those estimates.

J. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period.

K. Pensions

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

NOTE 3 - CASH AND INVESTMENTS

Cash and investments at June 30, 2019 consisted of the following:

Pooled cash at County of Marin	\$ 4,384,171
Demand deposit accounts	292,185
Measure A	<u>238,262</u>
Total	<u>\$ 4,914,618</u>

Authorized Investments:

Under provision of the District's Investment Policy, and in accordance with Section 53601 of the California Government Code, the District may invest in the following types of investments:

Securities of the U.S. Government or its agencies; time certificates of deposit; County of Marin Cash and Investment Pool; and California Local Agency Investment Fund deposits. The District's investment policy is consistent with the County of Marin's investment policy.

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 3 - CASH AND INVESTMENTS (continued)

County of Marin Investment Pool:

The District maintains specific cash deposits with the County of Marin (the County) and involuntarily participates in the external investment pool of the County. The balance deposited and invested with the County at June 30, 2019 was \$4,622,433. The County is restricted by state code in the types of investments it can make. Furthermore, the County Treasurer has a written investment policy, approved by the Board of Supervisors, which is more restrictive than state code as to terms of maturity and type of investment. Also, the County has an investment committee, which performs regulatory oversight for its pool as required by California Government Code Section 27134. The County's investment policy authorizes the County to invest in obligations of the U.S. Treasury, its agencies and instrumentalities, certificates of deposit, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, and the State Treasurer's investment pool. At June 30, 2019, the District's cash with the County Treasurer is stated at fair value. However, the value of the pool shares in the County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's position in the pool.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned. The California Government Code establishes guidelines for qualification and participation by banks and savings and loan associations, procedures for the administration of the collateral requirements and characteristics of eligible collateral. Under the law, the District deposits in qualified public depositories are to be totally insured. The market value of pledged securities used for collateral must equal at least 110% of the District's deposits. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of at least 150% of the District's total deposits.

Credit Risk - Investments

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The actual ratings as of June 30, 2019 are provided by Standard and Poor's except as noted. All District investment types are not rated.

Fair Value Hierarchy

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 inputs are inputs - other than quoted prices included within level 1 - that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 3 - CASH AND INVESTMENTS (concluded)

The following is a summary of the fair value hierarchy of the fair value of investments of the District as of June 30, 2019:

<u>Investment Type</u>	<u>Level 2</u>	<u>Exempt</u>	<u>Total</u>
Marin County Treasurer's Pool	\$ 4,622,433	\$ -	\$ 4,622,433
Held by Trustees:			
Money Market Fund	-	-	-
Total investments	<u>\$ 4,622,433</u>	<u>\$ -</u>	4,622,433
Cash in banks and on hand			<u>292,185</u>
Total cash and investments			<u>\$ 4,914,618</u>

NOTE 4 - LONG-TERM DEBT

The District's changes in long-term debt are as follows:

	<u>Balance at June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2019</u>	<u>Current</u>
<u>Governmental Activity Debt:</u>					
MERA loan	\$ 65,955	\$ -	\$ 15,536	\$ 50,419	\$ 15,835
Fire truck lease	266,371	-	34,762	231,609	35,805
Other Post-Employment Benefits	6,461,068	-	2,019,066	4,442,002	-
Compensated absences	<u>117,858</u>	<u>-</u>	<u>-</u>	<u>117,858</u>	<u>-</u>
Total	<u>\$ 6,911,252</u>	<u>\$ -</u>	<u>\$2,069,364</u>	<u>\$ 4,841,888</u>	<u>\$ 51,640</u>

The Marin Emergency Radio Authority, in order to construct the emergency communications facility, has issued Revenue Bonds dated year 1999, maturing August 15, 2021, in the aggregate amount of \$18,575,000. In addition to operating costs, pursuant to the terms of the joint powers agreement (see Note 9), the District is obligated for 0.856% of this total, or \$178,484 including interest.

As of June 30, 2019 the District is obligated for the following payments:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 15,835	\$ 1,989	\$ 17,824
2021	16,561	1,221	17,782
2022	<u>18,023</u>	<u>400</u>	<u>18,423</u>
Total	<u>\$ 50,419</u>	<u>\$ 3,610</u>	<u>\$ 54,029</u>

In August 2014 the District entered into a lease purchase of a fire truck. The lease is for ten years and the interest rate is 3%. The total lease obligation was for \$364,692 with annual payments made in September. The amortization schedule is as follows:

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 4 - LONG-TERM DEBT (concluded)

<u>Due Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 35,805	\$ 6,948	\$ 42,753
2021	36,879	5,874	42,753
2022	37,985	4,768	42,753
2023	39,125	3,628	42,753
2024	40,299	2,454	42,753
2025	41,511	1,237	42,748
Total	<u>\$ 231,604</u>	<u>\$ 24,909</u>	<u>\$ 256,513</u>

NOTE 5 - CAPITAL ASSETS

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Effective July 1, 2016 the District's policy was updated to capitalize all land, structures and improvements in excess of \$5,000 and that have greater than one year useful life.

GASB Statement No. 34 requires that all capital assets with limited useful lives be depreciated over their estimated useful lives. Alternatively, the "modified approach" may be used for certain capital assets. Depreciation is not provided under this approach, but all expenditures on these assets are expensed, unless they are additions or improvements.

The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro-rata share of the cost of capital assets. Depreciation expense for the current year was \$172,566.

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

Buildings	15-30 years
Improvements	5-30 years
Equipment	5-20 years
Infrastructure	25-50 years

An analysis of fixed assets at June 30, 2019, is as follows:

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 5 - CAPITAL ASSETS (concluded)

<u>Governmental Activities</u>	<u>Balance</u> <u>6/30/18</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>6/30/19</u>
Capital assets, not being depreciated:				
Land	\$ 1,930,268	\$ -	\$ -	\$ 1,930,268
Total capital assets, not being depreciated	<u>1,930,268</u>	<u>-</u>	<u>-</u>	<u>1,930,268</u>
Capital assets, being depreciated:				
Buildings	3,659,814	11,900	-	3,671,714
Equipment – Fire	1,176,128	-	65,957	1,110,171
Equipment – Park	178,694	8,658	-	187,352
Equipment – Recreation	156,660	7,167	-	163,827
Street lights	119,744	-	-	119,744
Hydrants	47,086	-	-	47,086
Office furniture and equipment	<u>149,475</u>	<u>91,115</u>	<u>-</u>	<u>240,590</u>
Total capital assets, being depreciated	<u>5,487,601</u>	<u>118,840</u>	<u>65,957</u>	<u>5,540,484</u>
Less accumulated depreciation for:				
Buildings	2,267,141	81,764	-	2,348,905
Equipment – Fire	427,313	58,401	-	485,714
Equipment – Park	136,050	7,140	-	143,190
Equipment – Recreation	133,620	10,127	-	143,747
Street lights	50,557	9,323	-	59,880
Hydrants	36,772	5,258	-	42,030
Office furniture and equipment	<u>107,627</u>	<u>553</u>	<u>-</u>	<u>108,180</u>
Total accumulated depreciation	<u>3,159,080</u>	<u>172,566</u>	<u>-</u>	<u>3,331,646</u>
Total capital assets being depreciated – net	<u>2,328,521</u>	<u>(53,726)</u>	<u>65,957</u>	<u>2,208,838</u>
Capital assets – net	<u>\$ 4,258,789</u>	<u>\$ (53,726)</u>	<u>\$ 65,957</u>	<u>\$ 4,139,106</u>

Depreciation allocation:

Public Safety	<u>\$ 172,566</u>
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NOTE 6 - DEFINED BENEFIT PENSION PLAN

Plan Description: All qualified permanent and probationary employees are eligible to participate in the District's following cost-sharing multiple employer defined benefit pension plans (Plans):

- District Miscellaneous (Tier 1)
- District Safety (Tier 1)
- District Safety (Tier 2)
- District Miscellaneous PEPRA
- District Safety PEPRA

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

The Plans are administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. The applicable PERS plan depends on the employee classification and hire date. In some situations hiring of an employee who was previously an active member in PERS results in the "Classic" Plan benefit regardless of the date of hiring.

The Plan provisions and benefits in effect at June 30, 2019, are summarized as follows:

	<u>District Miscellaneous</u>	
	<u>Prior to</u>	<u>On or after</u>
	<u>January 1, 2013</u>	<u>January 1, 2013</u>
Hire date		
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensations	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	7%	6.5%
Required employer contribution rates	7.612%	6.5%
	<u>District Safety</u>	
	<u>Prior to</u>	<u>On or after</u>
	<u>January 1, 2013</u>	<u>January 1, 2013</u>
Hire date		
Benefit formula	3% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensations	3%	2.0% to 2.7%
Required employee contribution rates	9%	11.5%
Required employer contribution rates	18.428%	11.5%

The District's Miscellaneous and Safety Rate Plans are part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by the California Public Employees' Retirement System (CalPERS). PERF C consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. The employer participates in one cost-sharing multiple-employer defined benefit pension plan regardless of the number of rate plans the employer sponsors. The District sponsors five rate plans (two miscellaneous and three safety).

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

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

For the year ended June 30, 2019, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$91,609
	<u>Safety</u>
Contributions - employer	\$336,990

As of June 30, 2019, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plans as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 997,306
Safety	3,701,715
Total Net Pension Liability	\$ 4,699,021

The District's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2018, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for each Plan as of June 30, 2017 and 2018 was as follows:

<u>District Miscellaneous Plan</u>	<u>Miscellaneous</u>
Proportion - June 30, 2017	.02608%
Proportion - June 30, 2018	.02646%
Change - Increase (Decrease)	.00039%
<u>District Safety Plan</u>	<u>Safety</u>
Proportion - June 30, 2017	.062%
Proportion - June 30, 2018	.063%
Change - Increase (Decrease)	.001%

For the year ended June 30, 2019, the District recognized pension expense/ (credit) of \$729,323. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 492,325	\$ -
Differences between actual and expected experience	117,802	13,323
Changes in assumptions	476,899	76,867
Net differences between projected and actual earnings on plan investments	29,993	-
Change in proportions and differences between actual contributions and proportionate share of contributions	85,137	183,885
Total	\$ 1,202,156	\$ 274,075

\$492,325 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

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

<u>Year Ended June 30</u>			
2020		\$	391,986
2021			209,316
2022			(130,937)
2023			(34,610)
Total		\$	435,755

Actuarial Assumptions - For the measurement period ended June 30, 2018, the total pension liabilities were determined by rolling forward the June 30, 2017 total pension liability. The June 30, 2018 total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Mortality	Derived using CalPERS Membership Data for all Funds (2)
Investment Rate of Return	7.15% (1)
Increase	Contract COLA up to 2.75% until purchasing power protection allowance floor on power applies, 2.75% thereafter.

(1) Net of pension plan investment expenses, including inflation.

(2) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the CalPERS 2014 experience study report available on CalPERS website.

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

Discount Rate - The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees' Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Using historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits of cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>
Global Equity	51%
Global Fixed Income	20%
Real Assets	12%
Private Equity	10%
Inflation Sensitive	6%
Liquidity	1%
Total	100%

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 6 - DEFINED BENEFIT PENSION PLAN (concluded)

	Miscellaneous & Safety
1% Decrease	6.15%
Net Pension Liability	\$7,088,388
Current Discount Rate	7.15%
Net Pension Liability	\$4,699,021
1% Increase	8.15%
Net Pension Liability	\$2,737,833

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS' financial reports.

NOTE 7 - RISK MANAGEMENT

The District manages risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters by participating in the public entity risk pools described below and by retaining certain risks.

Public entity risk pools are formally organized and separate entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, those entities exercise full powers and authorities within the scope of the related joint powers agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each risk pool is governed by a board consisting of representatives from member government entities. Each board controls the operations of the respective risk pool, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on that board. Obligations and liabilities of these risk pools are not the District's responsibility.

The District maintains insurance coverage for liability up to \$5,000,000, property up to \$1,000,000,000 per occurrence, automobile physical damage up to \$5,000,000 per accident, Public Officials and Employees Errors and Omissions up to \$5,000,000 per occurrence and Workers' Compensation up to \$5,000,000 per occurrence through the Special District Risk Management Authority (a public entity risk pool) and underwritten by various insurance companies.

Financial statements for the risk pool may be obtained from SDRMA, 1112 I Street, Suite 300, Sacramento, CA 95814.

NOTE 8 - NET POSITION AND FUND BALANCE

GASB Statement No. 34 added the concept of Net Position, which is measured on the full accrual basis, to the concept of Fund Balance, which is measured on the modified accrual basis.

A. Net Position

The Statement of Net Position breaks out net position as follows:

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2019

NOTE 8 - NET POSITION AND FUND BALANCE (concluded)

A. Net Position (concluded)

*Restricted* describes the portion of Net Position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions that the District cannot unilaterally alter.

*Unrestricted* describes the portion of Net Position that is not restricted from use.

*Invested in Capital Assets, net of related debt*, describes the portion of Net Position that is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

B. Fund Equity

The accompanying financial statements reflect certain changes that have been made with respect to the reporting of the components of fund balances for governmental funds. In previous years, fund balances for governmental funds were reported in accordance with previous standards that included components for reserved fund balance, unreserved fund balance, designated fund balance, and undesignated fund balance. Due to the implementation of GASB Statement No. 54, the components of the fund balances of governmental funds now reflect the component classifications described below. In the fund financial statements, governmental fund balances are reported in the following classifications:

Nonspendable fund balance includes amounts that are not in a spendable form, such as prepaid items or supplies inventories, or that are legally or contractually required to remain intact, such as principal endowments.

Restricted fund balance includes amounts that are subject to externally enforceable legal restrictions imposed by outside parties (i.e., creditors, grantors, contributors) or that are imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts whose use is constrained by specific limitations that the government imposes upon itself, as determined by a formal action of the highest level of decision-making authority. The Board of Directors serves as the District's highest level of decision-making authority and has the authority to establish, modify or rescind a fund balance commitment via minutes action.

Assigned fund balance includes amounts intended to be used by the District for specific purposes, subject to change, as established either directly by the Board of Directors or by management officials to whom assignment authority has been delegated by the Board of Directors.

Unassigned fund balance is the residual classification that includes spendable amounts in the General Fund that are available for any purpose.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) fund balances are available, the District's policy specifies that restricted revenues will be applied first. When expenditures are incurred for purposes for which committed, assigned or unassigned fund balances are available, the District's policy is to apply committed fund balance first, then assigned fund balance, and finally unassigned fund balance.

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 9 - JOINT POWERS AGREEMENTS

The District, along with 15 other Districts, has a financial interest and a financial responsibility in the Hazardous Materials Response Unit pursuant to a joint powers agreement in order to coordinate management of hazardous material spills, establishing a formula for financing joint expenses for such management, and defining signatory agency responsibilities. Separate financial statements can be obtained by writing to the Marin County Administrator's Office, 3501 Civic Center Drive, Room 325, San Rafael, CA 94903, or by calling (415) 507-4104.

The District, along with 23 other Districts, also has a financial interest and a financial responsibility in the Marin Emergency Radio Authority pursuant to a joint powers agreement in order to issue bonds to be used to finance the acquisition, construction, and improvement of certain public capital improvements. Separate financial statements can be obtained by contacting the Marin Emergency Radio Authority, 27 Commercial Blvd., Suite C, Novato, CA 94949, or by calling (415) 883-9100.

NOTE 10 - USE OF SPECIAL TAX REVENUES

The District receives revenues from three voter-approved special taxes. These taxes were applied to the appropriate department expenditures as follows:

Departments	Special Tax Revenues	Gross Department Expenditures (Accrual Basis)
Street Lighting	\$ 24,168	\$ 20,638
Public Safety	1,098,640	2,404,608
Park Department	365,734	706,818

The tax revenue amounts above were reported in the County of Marin (cash basis) general ledger at June 30, 2019, and were converted to the modified accrual basis in accordance with generally accepted accounting principles.

NOTE 11 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Post-employment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the Marinwood Community Services District Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Plan Description

The District pays 90% of miscellaneous employees' cost and 80% of safety employees' cost for post-retirement health care benefits for its retirees and their dependents.

Employees Covered by Benefit Terms

At June 30, 2018 (the measurement date), the benefit terms covered the following employees:

Inactive employees or beneficiaries currently receiving benefit payments:	14
Inactive employees entitled to but not yet receiving benefit payment:	0
Active plan members:	19

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 11 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (continued)

Contributions

The District establishes rates based on an actuarially determined rate.

For the year ended June 30, 2019 the District's expected contribution rate is 0.0% of covered-employee payroll. Employees pay the difference between the benefit they receive and the monthly premium.

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2017.

Actuarial Assumptions

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation: 2.26%

Salary increases: Aggregate salary increases 3.25%. Individual salary increases based on CalPERS.

Investment rate of return: 6.50%

Healthcare cost trend rates: 7.75% pre-65, 5.20% post-65, and ultimate rate 4.25%.

Mortality rates were based on CalPERS tables.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	43.0%	5.43%
Fixed Income	49.0%	1.63%
REITs	8.0%	5.06%
Total	100.0%	

Discount Rate

The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that the District contribution will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to cover all future OPEB payments. Therefore, the discount rate was set equal to the long-term expected rate of return.

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 11 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (continued)

Changes in the Net OPEB Liability

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c)
	Balances as of June 30, 2017	\$ 6,461,068	\$ -
Changes for the year:			
Service cost	209,502	-	209,502
Interest	235,360	-	235,360
Differences between actual and expected experience	3,936	-	3,936
Benefits payments, including refunds of employee contributions	(194,225)	194,225	-
Net investment income	-	(826)	(826)
Contributions employer	-	(254,225)	(254,225)
Administrative expenses	-	16	16
Change in assumptions	<u>(2,212,829)</u>	<u>-</u>	<u>(2,212,829)</u>
Net changes	<u>(1,958,256)</u>	<u>(60,810)</u>	<u>(2,019,066)</u>
Balances as of June 30, 2018	<u>\$ 4,502,812</u>	<u>\$ (60,810)</u>	<u>\$ 4,442,002</u>

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

The net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) follows:

Plan's Net OPEB Liability/(Asset)		
1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
\$ 5,066,080	\$ 4,442,002	\$ 3,926,612

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.50%) or one percentage point higher (7.50%) than current healthcare cost trend rates follows:

Plan's Net OPEB Liability/(Asset)		
1% Decrease 5.50% decreasing to 3.25%	Trend Rate 6.50% decreasing to 4.25%	1% Increase 7.50% decreasing to 5.25%
\$ 4,958,356	\$ 4,442,002	\$ 4,025,185

Marinwood Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2019

NOTE 11 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (concluded)

OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB

For the year ended June 30, 2019, the District recognized an OPEB expense of (\$96,079). At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ -	\$ -
Differences between actual and expected experience	69,333	-
Changes in assumptions	-	3,837,472
Net differences between projected and actual earnings on OPEB plan investments	191	-
Change in proportions and differences between actual contributions and proportionate share of contributions	-	-
\$ Total	\$ 69,524	\$ 3,837,472

\$-0- reported as deferred outflows of resources related to contributions subsequent to measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020.

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

Fiscal Year Ended

6/30/20	\$ (539,892)
6/30/21	(539,892)
6/30/22	(539,892)
6/30/23	(539,893)
6/30/24	(539,940)
Thereafter	(1,068,439)

Marinwood Community Services District  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

General Fund

For the Fiscal Year Ended June 30, 2019

(Unaudited)

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenue:				
Taxes	\$ 1,800,000	\$ 1,800,000	\$ 1,897,066	\$ 97,066
Special assessments	1,486,867	1,486,867	1,492,120	5,253
Charges for service	2,597,726	2,597,726	2,154,227	(443,499)
Other income	198,670	198,670	693,703	495,033
Total revenue	<u>6,083,263</u>	<u>6,083,263</u>	<u>6,237,116</u>	<u>153,853</u>
Expenditures:				
Park	802,803	802,803	706,818	95,985
Recreation	2,307,020	2,307,020	2,146,081	160,939
Public safety	2,632,415	2,632,415	2,404,608	227,807
Street lighting	23,960	23,960	20,638	3,322
Debt service:				
Principal	17,953	17,953	50,298	(32,345)
Interest	2,237	2,237	15,703	(13,466)
Total expenditures	<u>5,786,388</u>	<u>5,786,388</u>	<u>5,344,146</u>	<u>442,242</u>
Excess (deficiency) of revenue over (under) expenditures	<u>296,875</u>	<u>296,875</u>	<u>892,970</u>	<u>596,095</u>
Other financing sources (uses):				
Transfer in	-	-	-	-
Transfer out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 296,875</u>	<u>\$ 296,875</u>	892,970	<u>\$ 596,095</u>
Fund balance, beginning of period			2,589,139	
Fund balance, end of period			<u>\$ 3,482,109</u>	

Marinwood Community Services District  
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY -  
MISCELLANEOUS AND SAFETY  
 June 30, 2019

Measurement Year Ending	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.04876%	0.04769%	0.05051%	0.04840%	0.05060%
Proportion share of the net pension liability	\$ 4,699,021	\$ 4,729,270	\$ 4,370,936	\$ 3,322,117	\$ 3,148,591
Covered - employee payroll	\$ 1,345,795	\$ 1,473,628	\$ 1,556,027	\$ 1,497,000	\$ 1,697,765
Proportionate share of the net pension liability as percentage of covered-employee payroll	349.16%	320.93%	280.90%	221.92%	185.46%
Plan fiduciary net position as a percentage of the total pension liability	\$ 26.99	\$ 27.97	\$ 25.94	\$ 22.92	\$ 22.89

Notes to Schedule:

Fiscal year 2014 was the first year of implementation.

Marinwood Community Services District  
SCHEDULE OF CONTRIBUTIONS -  
MISCELLANEOUS AND SAFETY  
 June 30, 2019

<u>Fiscal Year Ending June 30</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially required contribution (actuarially determined)	\$ 112,918	\$ 428,599	\$ 405,307	\$ 4,030	\$ 4,028
Contributions in relation to the actuarially determined contributions	<u>(112,918)</u>	<u>(428,599)</u>	<u>(405,469)</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (162)</u>	<u>\$ 4,030</u>	<u>\$ 4,028</u>
 Covered - employee payroll	 \$ 1,345,795	 \$ 1,473,628	 \$ 1,556,027	 \$ 1,497,000	 \$ 1,697,765
 Contributions as a percentage of covered-employee payroll	 8.39%	 29.08%	 26.05%	 0.27%	 0.24%

Fiscal year 2014 was the first year of implementation.

Marinwood Community Services District  
**REQUIRED SUPPLEMENTARY INFORMATION**  
SCHEDULE OF CHANGE IN THE  
NET OPEB LIABILITY AND RELATED RATIOS  
For the Fiscal Year Ended June 30, 2019

<b>Total OPEB Liability</b>	2019	2018
Service cost	\$ 209,502	\$ 309,038
Interest	235,360	246,845
Difference between expected and actual experience	3,936	86,138
Benefit payments, included refunds of employee contributions	(194,225)	(134,602)
Change in assumptions	(2,212,829)	(2,465,364)
<b>Net change in total OPEB liability</b>	(1,958,256)	(1,957,945)
<b>Total OPEB liability - beginning of year</b>	6,461,068	8,419,013
<b>Total OPEB liability - end of year</b>	\$ 4,502,812	\$ 6,461,068
<b>Plan Fiduciary Net Position</b>		
Net investment income	\$ 826	\$ -
Contributions		
Employer - explicit subsidy	254,225	134,602
Employer - implicit subsidy	-	-
Benefit payments, included refunds of employee contributions	(194,225)	(134,602)
Implicit rate subsidy fulfilled	-	-
Administrative expense	(16)	-
<b>Net change in plan fiduciary net position</b>	60,810	-
<b>Plan fiduciary net position - beginning of year</b>	-	-
<b>Plan fiduciary net position - end of year</b>	60,810	-
<b>District's net OPEB liability - end of year</b>	\$ 4,442,002	\$ 6,461,068
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	1.00%	0.00%
<b>Covered-employee payroll</b>	N/A	N/A
<b>Net OPEB liability as a percentage of covered-employee payroll</b>	N/A	N/A

The schedules present information to illustrate changes in the District's changes in the net OPEB liability over a ten year period when the information is available.

Marinwood Community Services District  
**REQUIRED SUPPLEMENTARY INFORMATION**  
SCHEDULE OF DISTRICT'S CONTRIBUTIONS - OPEB  
For the Fiscal Year Ended June 30, 2019

	2019	2018
Actuarially determined contribution	\$ 531,502	\$ -
Contributions in relation to the actuarially determined contribution	(254,225)	-
Contribution deficiency (excess)	\$ 277,277	\$ -
 Covered payroll	 N/A	 N/A
Contributions as a percentage of covered payroll	N/A	N/A

The schedules present information to illustrate changes in the District's contributions over a ten year period when the information is available.

**Notes to Schedule:**

Assumptions and Methods

Actuarial cost method	Entry age normal, level percent of pay
Amortization method	Closed period, level percent of pay
Amortization period	20 years
Asset valuation method	Market value projected to fiscal year-end 2017 by the District
 Inflation	 2.26%
Assumed Rate of Payroll Growth	3.25%
Healthcare trend rates	7.75%, trending down to 4.25%
PEMHCA trend rate	3.00%
Rate of return on assets	6.50%
Mortality rate	CalPERS rates
Retirement rates	CalPERS rates
Other information	The ADC takes into account the implicit subsidy

**MARINWOOD COMMUNITY SERVICES DISTRICT**

**BOARD & MANAGEMENT REPORT**

**For the Year Ended  
JUNE 30, 2019**

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R. J. RICCIARDI, INC.  
CERTIFIED PUBLIC ACCOUNTANTS

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Board of Directors  
Marinwood Community Services District  
San Rafael, California

In planning and performing our audit of the basic financial statements of Marinwood Community Services District for the fiscal year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of Marinwood Community Services District's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, as defined above. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

During our audit, we noted certain matters involving internal controls and other operational matters that are presented for your consideration in this report. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are not intended to be all-inclusive, but rather represent those matters that we considered worthy of your consideration. Our comments and recommendations are submitted as constructive suggestions to assist you in strengthening controls and procedures; they are not intended to reflect on the honesty or integrity of any employee. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist Marinwood Community Services District in implementing the recommendations.

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

We thank Marinwood Community Services District's staff for its cooperation during our audit.

*R.J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
January 30, 2020

R. J. RICCIARDI, INC.  
CERTIFIED PUBLIC ACCOUNTANTS

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Board of Directors  
Marinwood Community Services District  
San Rafael, California

We have audited the basic financial statements of Marinwood Community Services District for the year ended June 30, 2019. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 15, 2019 our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of Marinwood Community Services District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Marinwood Community Services District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by Marinwood Community Services District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole. The most sensitive estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences;
- Capital asset lives and depreciation expense;
- Calculation of unearned revenue;
- Pension plan and postemployment benefit actuarial computations;
- Fair value of investments and financial instruments;
- Marinwood Community Services District's portion of the 1999 Marin Emergency Radio Authority Revenue Bond.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Audit Adjustments**

Professional standards require us to accumulate all known and likely adjustments identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such adjustments. Of the approximately 11 adjustments detected as a result of audit procedures and corrected by management most were material, either individually or in the aggregate, to the financial statements taken as a whole.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated January 30, 2020.

**Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Marinwood Community Services District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Marinwood Community Services District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures to the Management's Discussion and Analysis, the Budgetary Comparison Schedule for the General Fund, the Proportionate Share of Net Pension Liability, the Schedule of Contributions, the Schedule of Change in the Net OPEB Liability and Related Ratios, and the Schedule of Contributions – OPEB, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Marinwood Community Services District  
**BOARD & MANAGEMENT REPORT**  
For the Year Ended June 30, 2019

**Current Year Observations**

There were no current year observations.

**Prior Year Observations**

1) Payroll Tax Return Reconciliation

Observation:

During the course of our audit we noted Marinwood Community Services District (the District) does not reconcile salary and tax amounts on the quarterly payroll tax returns to the general ledger.

Recommendation:

We recommended the District reconcile salary and tax amounts on the quarterly payroll tax returns to the general ledger on a quarterly basis.

Response:

The feasibility of a quarterly reconciliation of payroll tax returns will be explored. Tax returns are currently reconciled on an annual basis in unison with the annual workers' compensation payroll reconciliation which also requires the submission of quarterly tax returns in addition to formal payroll records.

Status:

The payroll tax information was reconciled by the District for the 18-19 fiscal year. The District's salary amounts will be reconciled in the 19-20 fiscal year.

# Memo



**To:** Board of Directors  
**From:** Eric Dreikosen, District Manager  
**Date:** February 11, 2020  
**Re:** FY 19-20 1<sup>st</sup> & 2<sup>nd</sup> Quarter P&L Statement

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Directors,

Please see the included Q1-Q2 P&L statement and accompanying variance summary.

The District received the first installment of property taxes and special assessment revenue. The primary revenue being derived from Current Secured property taxes and the District typically receives 55% of the anticipated annual total with the December allocations. Given the amount received, the District is slightly ahead of budgeted predictions. In total, the District has received \$1.1million in net general property taxes and \$855,195 in net special assessments thus far. It should also be noted the District received \$17,345 in interest from Quarter 1 cash holdings (Q2 has not been released yet).

To be expected, primary cost drivers remain staff wages & benefits, advance annual insurance payments and pension payments. Regarding pensions, the District opted to pay it's entire annual required Unfunded Accrued Liability (UAL) payment in one lump-sum payment at the beginning of the fiscal year. While this represented a large cash outlay – Safety: \$283K; Misc: \$95K for a total annual payment of \$378K – it also saved the District approximately \$13.5K in annual interest expense that would have been incurred by making monthly payments.

For Q3, recreation program registration, including pool memberships, will open representing a significant cash inflay. We will also begin with increased supply expenditures in preparation for summer.

As of January 31, 2020, one month into Q3, the cash balance in the District's treasury fund was stated at \$3.57million, a significant increase over the same point in time last fiscal year (\$2.65million). Cash flow management has resulted in a 4<sup>th</sup> consecutive year in which the District has maintained a positive daily cash balance in our treasury fund, eliminating the need to request a dry-period loan from the County. However, it is important to note that this is simply a reflection of cash flow. While it does represent a positive financial trend and net revenue gains continue to grow, Unfunded Accrued Liabilities continue to grow at a more rapid pace, required annual pension UAL cash payments are forecast to increase at greater rates and the need for large capital expenditures are looming.

Finally, during the first six months of the fiscal year the District deposited \$50K into the OPEB trust fund in accordance with the approved annual budget allocation of \$100K.

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2019/2020: Quarter 2**

	<b>DISTRICT TOTAL</b>		
	<b>Jul - Dec 19</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenue</b>			
4110110 · PropTax - Current Secured	936,589.81	1,620,000.00	57.81%
4110111 · PropTax - Admin Fee (Contra)	-12,385.98	-25,000.00	49.54%
4110115 · PropTax - Unitary	0.00	9,500.00	0.0%
4110120 · PropTax - Current Unsecured	30,297.69	27,500.00	110.17%
4110140 · ERAF - Excess	123,071.55	155,500.00	79.15%
4110145 · ERAF - PY/Reverse	20,958.40	10,000.00	209.58%
4110210 · PropTax - Supplemental Current	1,127.42	33,000.00	3.42%
4110215 · PropTax - Supplemental Unsecure	0.00	500.00	0.0%
4110225 · PropTax - Supplemental Redempt	793.94	1,000.00	79.39%
4110510 · PropTax - Prior Unsecured	1,182.75	1,000.00	118.28%
4120610 · Special Tax Assessment	857,878.22	1,558,156.00	55.06%
4120611 · Special Tax- Admin Fee (contra)	-2,683.50	-4,900.00	54.77%
4220115 · Building Plan Review	5,460.00	2,000.00	273.0%
4410125 · Interest- Co. Pooled Investment	17,345.79	15,000.00	115.64%
4410127 · Interest- ERAF Co. Pooled	400.48	100.00	400.48%
4410215 · Rental Income - Pool & Picnic	15,743.25	25,000.00	62.97%
4410225 · Rental Income - Community Ctr	10,762.09	43,000.00	25.03%
4511210 · HOPTR	1,141.70	7,500.00	15.22%
4530527 · Grant Rev - Designated	17,368.33	0.00	100.0%
4570110 · Expense Reimbursements	19,395.04	500.00	3,879.01%
4631145 · Service Contract Revenue	81,884.00	94,205.00	86.92%
4631911 · Advertising Sales	5,775.09	8,000.00	72.19%
4631912 · Vending Sales	11,862.52	20,000.00	59.31%
4631914 · Community Events	7,731.51	18,170.00	42.55%
4631915 · Tennis	26,462.56	61,000.00	43.38%
4631917 · Pool Operating Rev	239,953.20	277,000.00	86.63%
4631918 · Pool Memberships	50,876.13	80,000.00	63.6%
4631919 · Adult Rec Programs	13,332.04	35,150.00	37.93%
4631920 · Summer Rec Programs	849,301.94	1,168,640.00	72.67%
4631922 · Youth Rec Programs	122,907.45	396,930.00	30.97%
4640321 · CSA 13 Contract Rev	295,301.50	591,311.00	49.94%
4640329 · Unused Credit	104.99	0.00	100.0%
4640415 · OES Reimbursements	34,465.78	0.00	100.0%
4710615 · Donations (General)	0.00	1,000.00	0.0%
4710631 · Paramedic Reimbursement	11,478.52	33,000.00	34.78%
4710642 · Miscellaneous Rev	2,361.46	900.00	262.38%
<b>Total Revenue</b>	<b>3,798,245.67</b>	<b>6,264,662.00</b>	<b>60.63%</b>

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2019/2020: Quarter 2**

	<b>DISTRICT TOTAL</b>		
	<b>Jul - Dec 19</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Expenditures</b>			
5110110 · Salaries - Regular Staff	682,175.51	1,398,126.00	48.79%
5110210 · Salaries - PT/Seasonal/Temp	708,386.18	1,072,449.00	66.05%
5110310 · Acting Pay	2,307.82	10,000.00	23.08%
5110313 · Holiday Pay	12,812.16	36,494.00	35.11%
5110319 · FLSA Pay	6,365.50	19,746.00	32.24%
5120110 · Overtime Pay	135,795.40	100,500.00	135.12%
5130120 · Benefits - Group Medical	304,661.29	553,010.00	55.09%
5130130 · OPEB Trust Contribution	49,998.00	100,000.00	50.0%
5130510 · PERS - Pension	463,037.43	589,600.00	78.53%
5140115 · Workers Comp Ins.	164,626.94	193,046.00	85.28%
5140130 · Physician Services	0.00	4,514.00	0.0%
5140140 · Social Security & Medicare	116,535.57	201,123.00	57.94%
5140145 · Unemployment Ins.	13,282.57	26,254.00	50.59%
5210120 · Consultant Fees	10,300.00	19,900.00	51.76%
5210122 · Marketing	13,306.86	37,650.00	35.34%
5210128 · Fingerprinting/Background	2,314.00	6,100.00	37.93%
5210131 · Legal Services	5,221.00	22,000.00	23.73%
5210146 · Indep. Contractor Fees	67,584.42	210,710.00	32.08%
5210210 · Audit & Accounting	0.00	14,000.00	0.0%
5210230 · Payroll Service Fees	6,764.75	10,850.00	62.35%
5210525 · Insurance - General	34,383.14	40,137.00	85.66%
5210725 · Telecom - Phone/Internet/Cable	6,299.17	12,400.00	50.8%
5210810 · Utilities - Gas & Electric	22,598.03	59,420.00	38.03%
5210815 · Garbage Removal	18,884.44	32,985.00	57.25%
5210825 · Utilities - Street Light Elec.	9,019.94	17,500.00	51.54%
5210835 · Utilities - Water & Sewer	34,657.31	45,260.00	76.57%
5210910 · Maint. - Vehicles	4,795.51	18,000.00	26.64%
5210915 · Maint. - Streetlights	1,638.00	6,375.00	25.69%
5210920 · MERA Operating	17,661.00	17,661.00	100.0%
5210940 · Maint. - Park Heavy Equipment	94.56	3,500.00	2.7%
5211110 · Janitorial Services	11,339.00	20,000.00	56.7%
5211125 · Community Landscape Contract	17,910.00	38,500.00	46.52%
5211140 · Vegetation Management	0.00	40,000.00	0.0%
5211220 · Equipment Rental	1,578.87	4,500.00	35.09%
5211310 · Awards & Incentives	326.34	2,000.00	16.32%
5211315 · Professional Development	5,630.42	15,000.00	37.54%
5211325 · Conferences & Meetings	2,176.49	5,250.00	41.46%
5211330 · Memberships & Dues	10,184.20	10,865.00	93.73%
5211440 · Travel	0.00	3,800.00	0.0%
5211520 · Publications & Legal Notices	150.00	900.00	16.67%
5211528 · Tree Maint. & Services	0.00	18,000.00	0.0%
5211532 · Weed & Pest Control	1,660.00	2,800.00	59.29%

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2019/2020: Quarter 2**

	<b>DISTRICT TOTAL</b>		
	<b>Jul - Dec 19</b>	<b>Budget</b>	<b>% of Budget</b>
5211545 · Election Expense	0.00	5,000.00	0.0%
5211610 · County-Wide Fees	8,072.36	10,510.00	76.81%
5211710 · Long Term Debt - Principal	54,429.76	54,427.00	100.01%
5211715 · Long Term Debt - Interest	8,465.43	8,468.00	99.97%
5220110 · Admin & Office Supplies	10,160.53	21,425.00	47.42%
5220130 · Copier Lease & Printing	5,100.93	10,200.00	50.01%
5220210 · Equip. Maintenance/Replacement*	10,088.14	26,000.00	38.8%
5220215 · Pool Maintenance	533.23	23,500.00	2.27%
5220220 · Small Tools	113.17	2,000.00	5.66%
5220310 · Land & Buildings Maintenance	21,727.57	60,000.00	36.21%
5220610 · Gasoline/Fuel	1,382.07	6,500.00	21.26%
5220710 · Pool Chemicals	5,484.42	12,000.00	45.7%
5220810 · Miscellaneous Supplies	5,572.93	22,900.00	24.34%
5220819 · Rec Program Supplies & Services	113,382.77	251,140.00	45.15%
5220825 · Uniforms & Apparel	5,253.82	11,400.00	46.09%
5220826 · Vending Supplies	9,629.06	12,000.00	80.24%
5220827 · Janitorial Supplies	6,620.81	17,500.00	37.83%
5220830 · Volunteer Fire Department	1,276.26	10,000.00	12.76%
5220910 · Capital Outlay - Improvements	62,803.55	99,000.00	63.44%
5220916 · Capital Outlay - New Equipment	17,369.26	20,000.00	86.85%
5220920 · Capital Reserves Designation	0.00	100,000.00	0.0%
<b>Total Expenditures</b>	<b>3,313,927.89</b>	<b>5,824,895.00</b>	<b>56.89%</b>
<b>Net Gain/Loss</b>	<b>484,317.78</b>	<b>439,767.00</b>	<b>110.13%</b>

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2019/2020: Quarter 2**

	Park Dept		
	Jul - Dec 19	Budget	% of Budget
<b>Revenue</b>			
4110110 · PropTax - Current Secured	426,148.36	737,100.00	57.81%
4110111 · PropTax - Admin Fee (Contra)	-5,635.62	-11,375.00	49.54%
4110115 · PropTax - Unitary	0.00	4,322.00	0.0%
4110120 · PropTax - Current Unsecured	13,785.45	12,512.00	110.18%
4110140 · ERAF - Excess	55,997.55	70,752.00	79.15%
4110145 · ERAF - PY/Reverse	9,536.07	4,550.00	209.58%
4110210 · PropTax - Supplemental Current	512.98	15,015.00	3.42%
4110215 · PropTax - Supplemental Unsecure	0.00	227.00	0.0%
4110225 · PropTax - Supplemental Redempt	361.24	455.00	79.39%
4110510 · PropTax - Prior Unsecured	538.15	455.00	118.28%
4120610 · Special Tax Assessment	210,822.88	383,103.00	55.03%
4120611 · Special Tax- Admin Fee (contra)	-657.45	-1,200.00	54.79%
4410125 · Interest- Co. Pooled Investment	7,892.33	6,825.00	115.64%
4410127 · Interest- ERAF Co. Pooled	182.22	100.00	182.22%
4511210 · HOPTR	519.47	3,412.00	15.23%
4570110 · Expense Reimbursements	150.00		
4710642 · Miscellaneous Rev	0.00	150.00	0.0%
<b>Total Revenue</b>	<b>720,153.63</b>	<b>1,226,403.00</b>	<b>58.72%</b>
<b>Expenditures</b>			
5110110 · Salaries - Regular Staff	108,829.75	233,685.00	46.57%
5110210 · Salaries - PT/Seasonal/Temp	7,284.63	7,200.00	101.18%
5120110 · Overtime Pay	0.00	500.00	0.0%
5130120 · Benefits - Group Medical	74,517.24	135,550.00	54.97%
5130130 · OPEB Trust Contribution	16,002.00	32,000.00	50.01%
5130510 · PERS - Pension	49,301.57	63,580.00	77.54%
5140115 · Workers Comp Ins.	28,173.22	32,945.00	85.52%
5140140 · Social Security & Medicare	6,398.38	18,466.00	34.65%
5140145 · Unemployment Ins.	83.39	1,164.00	7.16%
5210120 · Consultant Fees	7,300.00	7,600.00	96.05%
5210122 · Marketing	1,029.99	500.00	206.0%
5210131 · Legal Services	3,669.83	10,000.00	36.7%
5210210 · Audit & Accounting	0.00	3,500.00	0.0%
5210230 · Payroll Service Fees	417.64	650.00	64.25%
5210525 · Insurance - General	11,053.44	12,087.00	91.45%
5210725 · Telecom - Phone/Internet/Cable	667.06	1,350.00	49.41%
5210810 · Utilities - Gas & Electric	1,387.88	4,300.00	32.28%
5210815 · Garbage Removal	13,626.22	23,500.00	57.98%
5210835 · Utilities - Water & Sewer	14,592.16	22,340.00	65.32%
5210910 · Maint. - Vehicles	114.99	2,000.00	5.75%
5210920 · MERA Operating	1,766.00	1,766.00	100.0%
5210940 · Maint. - Park Heavy Equipment	94.56	3,500.00	2.7%
5211125 · Community Landscape Contract	17,910.00	38,500.00	46.52%

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2019/2020: Quarter 2**

	Park Dept		
	Jul - Dec 19	Budget	% of Budget
5211220 · Equipment Rental	1,578.87	4,500.00	35.09%
5211315 · Professional Development	0.00	2,000.00	0.0%
5211325 · Conferences & Meetings	377.41	500.00	75.48%
5211330 · Memberships & Dues	1,904.00	2,450.00	77.71%
5211440 · Travel	0.00	800.00	0.0%
5211528 · Tree Maint. & Services	0.00	18,000.00	0.0%
5211532 · Weed & Pest Control	1,660.00	2,800.00	59.29%
5211545 · Election Expense	0.00	2,500.00	0.0%
5211610 · County-Wide Fees	1,087.59	1,250.00	87.01%
5211710 · Long Term Debt - Principal	1,862.20	1,862.00	100.01%
5211715 · Long Term Debt - Interest	152.02	152.00	100.01%
5220110 · Admin & Office Supplies	1,397.05	1,800.00	77.61%
5220130 · Copier Lease & Printing	510.09	790.00	64.57%
5220210 · Equip. Maintenance/Replacement*	3,836.44	9,000.00	42.63%
5220220 · Small Tools	113.17	1,500.00	7.55%
5220310 · Land & Buildings Maintenance	16,363.57	37,000.00	44.23%
5220610 · Gasoline/Fuel	1,296.84	2,500.00	51.87%
5220810 · Miscellaneous Supplies	288.58	2,000.00	14.43%
5220825 · Uniforms & Apparel	324.55	500.00	64.91%
5220827 · Janitorial Supplies	472.29	1,000.00	47.23%
5220910 · Capital Outlay - Improvements	39,596.04	30,000.00	131.99%
5220916 · Capital Outlay - New Equipment	0.00	12,000.00	0.0%
5220920 · Capital Reserves Designation	0.00	15,000.00	0.0%
<b>Total Expenditures</b>	<b>437,040.66</b>	<b>806,587.00</b>	<b>54.18%</b>
<b>Net Gain/Loss</b>	<b>283,112.97</b>	<b>419,816.00</b>	<b>67.44%</b>

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2019/2020: Quarter 2**

	Recreation Dept		
	Jul - Dec 19	Budget	% of Budget
<b>Revenue</b>			
4110110 · PropTax - Current Secured	142,361.65	246,240.00	57.81%
4110111 · PropTax - Admin Fee (Contra)	-1,882.67	-3,800.00	49.54%
4110115 · PropTax - Unitary	0.00	1,444.00	0.0%
4110120 · PropTax - Current Unsecured	4,605.25	4,180.00	110.17%
4110140 · ERAF - Excess	18,706.88	23,636.00	79.15%
4110145 · ERAF - PY/Reverse	3,185.68	1,520.00	209.58%
4110210 · PropTax - Supplemental Current	171.36	5,016.00	3.42%
4110215 · PropTax - Supplemental Unsecure	0.00	76.00	0.0%
4110225 · PropTax - Supplemental Redempt	120.69	152.00	79.4%
4110510 · PropTax - Prior Unsecured	179.78	152.00	118.28%
4410125 · Interest- Co. Pooled Investment	2,636.56	2,280.00	115.64%
4410127 · Interest- ERAF Co. Pooled	60.87		
4410215 · Rental Income - Pool & Picnic	15,743.25	25,000.00	62.97%
4410225 · Rental Income - Community Ctr	10,762.09	43,000.00	25.03%
4511210 · HOPTR	173.54	1,140.00	15.22%
4570110 · Expense Reimbursements	895.17	500.00	179.03%
4631911 · Advertising Sales	5,775.09	8,000.00	72.19%
4631912 · Vending Sales	11,862.52	20,000.00	59.31%
4631914 · Community Events	7,731.51	18,170.00	42.55%
4631915 · Tennis	26,462.56	61,000.00	43.38%
4631917 · Pool Operating Rev	239,953.20	277,000.00	86.63%
4631918 · Pool Memberships	50,876.13	80,000.00	63.6%
4631919 · Adult Rec Programs	13,332.04	35,150.00	37.93%
4631920 · Summer Rec Programs	849,301.94	1,168,640.00	72.67%
4631922 · Youth Rec Programs	122,907.45	396,930.00	30.97%
4640329 · Unused Credit	104.99		
4710615 · Donations (General)	0.00	1,000.00	0.0%
4710642 · Miscellaneous Rev	1,620.99	250.00	648.4%
<b>Total Revenue</b>	<b>1,527,648.52</b>	<b>2,416,676.00</b>	<b>63.21%</b>
<b>Expenditures</b>			
5110110 · Salaries - Regular Staff	144,696.64	287,831.00	50.27%
5110210 · Salaries - PT/Seasonal/Temp	701,101.55	1,065,249.00	65.82%
5130120 · Benefits - Group Medical	53,076.65	91,424.00	58.06%
5130130 · OPEB Trust Contribution	4,500.00	9,000.00	50.0%
5130510 · PERS - Pension	62,740.52	76,136.00	82.41%
5140115 · Workers Comp Ins.	41,843.73	49,056.00	85.3%
5140140 · Social Security & Medicare	67,676.07	102,879.00	65.78%
5140145 · Unemployment Ins.	13,052.17	22,500.00	58.01%
5210120 · Consultant Fees	1,000.00	4,100.00	24.39%
5210122 · Marketing	12,196.68	36,150.00	33.74%
5210128 · Fingerprinting/Background	2,314.00	5,500.00	42.07%
5210131 · Legal Services	1,172.83	2,000.00	58.64%

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2019/2020: Quarter 2**

	Recreation Dept		
	Jul - Dec 19	Budget	% of Budget
5210146 · Indep. Contractor Fees	67,584.42	112,463.00	60.1%
5210210 · Audit & Accounting	0.00	3,500.00	0.0%
5210230 · Payroll Service Fees	3,545.41	5,000.00	70.91%
5210525 · Insurance - General	10,075.18	10,787.00	93.4%
5210725 · Telecom - Phone/Internet/Cable	917.14	2,200.00	41.69%
5210810 · Utilities - Gas & Electric	16,276.37	40,350.00	40.34%
5210815 · Garbage Removal	3,505.50	6,200.00	56.54%
5210835 · Utilities - Water & Sewer	14,314.99	15,870.00	90.2%
5211110 · Janitorial Services	11,339.00	20,000.00	56.7%
5211315 · Professional Development	4,608.59	3,000.00	153.62%
5211325 · Conferences & Meetings	1,191.99	3,500.00	34.06%
5211330 · Memberships & Dues	3,074.00	3,700.00	83.08%
5211440 · Travel	0.00	2,000.00	0.0%
5211520 · Publications & Legal Notices	150.00	500.00	30.0%
5211610 · County-Wide Fees	1,282.59	2,750.00	46.64%
5220110 · Admin & Office Supplies	6,040.93	14,325.00	42.17%
5220130 · Copier Lease & Printing	3,315.61	7,435.00	44.6%
5220215 · Pool Maintenance	533.23	23,500.00	2.27%
5220310 · Land & Buildings Maintenance	3,283.63	16,000.00	20.52%
5220710 · Pool Chemicals	5,484.42	12,000.00	45.7%
5220819 · Rec Program Supplies & Services	113,382.77	251,140.00	45.15%
5220825 · Uniforms & Apparel	37.31	2,500.00	1.49%
5220826 · Vending Supplies	9,629.06	12,000.00	80.24%
5220827 · Janitorial Supplies	5,921.38	13,500.00	43.86%
5220910 · Capital Outlay - Improvements	16,284.50	60,000.00	27.14%
5220916 · Capital Outlay - New Equipment	0.00	8,000.00	0.0%
5220920 · Capital Reserves Designation	0.00	2,500.00	0.0%
<b>Total Expenditures</b>	<b>1,407,148.86</b>	<b>2,406,545.00</b>	<b>58.47%</b>
<b>Net Gain/Loss</b>	<b>120,499.66</b>	<b>10,131.00</b>	<b>1,189.42%</b>

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2019/2020: Quarter 2**

	Fire Dept		
	Jul - Dec 19	Budget	% of Budget
<b>Revenue</b>			
4110110 · PropTax - Current Secured	368,079.80	636,660.00	57.81%
4110111 · PropTax - Admin Fee (Contra)	-4,867.69	-9,825.00	49.54%
4110115 · PropTax - Unitary	0.00	3,734.00	0.0%
4110120 · PropTax - Current Unsecured	11,906.99	10,808.00	110.17%
4110140 · ERAF - Excess	48,367.12	61,112.00	79.15%
4110145 · ERAF - PY/Reverse	8,236.65	3,930.00	209.58%
4110210 · PropTax - Supplemental Current	443.08	12,969.00	3.42%
4110215 · PropTax - Supplemental Unsecure	0.00	197.00	0.0%
4110225 · PropTax - Supplemental Redempt	312.01	393.00	79.39%
4110510 · PropTax - Prior Unsecured	464.82	393.00	118.28%
4120610 · Special Tax Assessment	633,731.59	1,150,828.00	55.07%
4120611 · Special Tax- Admin Fee (contra)	-1,983.11	-3,600.00	55.09%
4220115 · Building Plan Review	5,460.00	2,000.00	273.0%
4410125 · Interest- Co. Pooled Investment	6,816.90	5,895.00	115.64%
4410127 · Interest- ERAF Co. Pooled	157.39		
4511210 · HOPTR	448.69	2,948.00	15.22%
4530527 · Grant Rev - Designated	17,368.33		
4570110 · Expense Reimbursements	18,349.87		
4631145 · Service Contract Revenue	81,884.00	94,205.00	86.92%
4640321 · CSA 13 Contract Rev	295,301.50	591,311.00	49.94%
4640415 · OES Reimbursements	34,465.78		
4710631 · Paramedic Reimbursement	11,478.52	33,000.00	34.78%
4710642 · Miscellaneous Rev	740.47	500.00	148.09%
<b>Total Revenue</b>	<b>1,537,162.71</b>	<b>2,597,458.00</b>	<b>59.18%</b>
<b>Expenditures</b>			
5110110 · Salaries - Regular Staff	428,649.12	876,610.00	48.9%
5110310 · Acting Pay	2,307.82	10,000.00	23.08%
5110313 · Holiday Pay	12,812.16	36,494.00	35.11%
5110319 · FLSA Pay	6,365.50	19,746.00	32.24%
5120110 · Overtime Pay	135,795.40	100,000.00	135.8%
5130120 · Benefits - Group Medical	177,067.40	326,036.00	54.31%
5130130 · OPEB Trust Contribution	29,496.00	59,000.00	49.99%
5130510 · PERS - Pension	350,995.34	449,884.00	78.02%
5140115 · Workers Comp Ins.	94,609.99	111,045.00	85.2%
5140130 · Physician Services	0.00	4,514.00	0.0%
5140140 · Social Security & Medicare	42,461.12	79,778.00	53.22%
5140145 · Unemployment Ins.	147.01	2,590.00	5.68%
5210120 · Consultant Fees	2,000.00	8,200.00	24.39%
5210122 · Marketing	80.19	1,000.00	8.02%
5210128 · Fingerprinting/Background	0.00	600.00	0.0%
5210131 · Legal Services	378.34	10,000.00	3.78%
5210146 · Indep. Contractor Fees	0.00	98,247.00	0.0%

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2019/2020: Quarter 2**

	Fire Dept		
	Jul - Dec 19	Budget	% of Budget
5210210 · Audit & Accounting	0.00	7,000.00	0.0%
5210230 · Payroll Service Fees	2,801.70	5,200.00	53.88%
5210525 · Insurance - General	13,254.52	17,263.00	76.78%
5210725 · Telecom - Phone/Internet/Cable	4,714.97	8,850.00	53.28%
5210810 · Utilities - Gas & Electric	4,933.78	14,770.00	33.4%
5210815 · Garbage Removal	1,752.72	3,285.00	53.36%
5210835 · Utilities - Water & Sewer	5,750.16	7,050.00	81.56%
5210910 · Maint. - Vehicles	4,680.52	16,000.00	29.25%
5210920 · MERA Operating	15,895.00	15,895.00	100.0%
5211140 · Vegetation Management	0.00	40,000.00	0.0%
5211310 · Awards & Incentives	326.34	2,000.00	16.32%
5211315 · Professional Development	1,021.83	10,000.00	10.22%
5211325 · Conferences & Meetings	607.09	1,250.00	48.57%
5211330 · Memberships & Dues	5,206.20	4,715.00	110.42%
5211440 · Travel	0.00	1,000.00	0.0%
5211520 · Publications & Legal Notices	0.00	400.00	0.0%
5211545 · Election Expense	0.00	2,500.00	0.0%
5211610 · County-Wide Fees	5,497.18	6,260.00	87.81%
5211710 · Long Term Debt - Principal	52,567.56	52,565.00	100.01%
5211715 · Long Term Debt - Interest	8,313.41	8,316.00	99.97%
5220110 · Admin & Office Supplies	2,722.55	5,300.00	51.37%
5220130 · Copier Lease & Printing	1,275.23	1,975.00	64.57%
5220210 · Equip. Maintenance/Replacement*	6,251.70	17,000.00	36.78%
5220220 · Small Tools	0.00	500.00	0.0%
5220310 · Land & Buildings Maintenance	2,080.37	7,000.00	29.72%
5220610 · Gasoline/Fuel	85.23	4,000.00	2.13%
5220810 · Miscellaneous Supplies	5,284.35	20,900.00	25.28%
5220825 · Uniforms & Apparel	4,891.96	8,400.00	58.24%
5220827 · Janitorial Supplies	227.14	3,000.00	7.57%
5220830 · Volunteer Fire Department	1,276.26	10,000.00	12.76%
5220910 · Capital Outlay - Improvements	6,923.01	9,000.00	76.92%
5220916 · Capital Outlay - New Equipment	17,369.26	0.00	100.0%
5220920 · Capital Reserves Designation	0.00	82,500.00	0.0%
<b>Total Expenditures</b>	<b>1,458,875.43</b>	<b>2,587,638.00</b>	<b>56.38%</b>
<b>Net Gain/Loss</b>	<b>78,287.28</b>	<b>9,820.00</b>	<b>797.22%</b>

**Marinwood Community Services District  
Profit & Loss Budget vs. Actual  
FY 2019/2020: Quarter 2**

	<b>Streetlights</b>		
	<b>Jul - Dec 19</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenue</b>			
<b>4120610 · Special Tax Assessment</b>	13,323.75	24,225.00	55.0%
<b>4120611 · Special Tax- Admin Fee (contra)</b>	-42.94	-100.00	42.94%
<b>Total Revenue</b>	<u>13,280.81</u>	<u>24,125.00</u>	<u>55.05%</u>
<b>Expenditures</b>			
<b>5210825 · Utilities - Street Light Elec.</b>	9,019.94	17,500.00	51.54%
<b>5210915 · Maint. - Streetlights</b>	1,638.00	6,375.00	25.69%
<b>5211610 · County-Wide Fees</b>	205.00	250.00	82.0%
<b>Total Expenditures</b>	<u>10,862.94</u>	<u>24,125.00</u>	<u>45.03%</u>
<b>Net Gain/Loss</b>	<u><u>2,417.87</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

**Marinwood Community Services District**  
**2019-20 2nd Quarter P&L Budget-to-Actuals Summary and Variance Notes**

**GL Number      GL Description      Summary Notes:**

**DISTRICT-WIDE (All Depts)**

5130120	Benefits-Group Med	<i>Includes October payments (4 months)</i>
5130510	PERS - Pension	<i>Includes lump-sum payment for entirety of Unfunded Accrued Liabilities for 19/20</i>
5140115	Workers Comp Ins	<i>Paid in full for year</i>
5210525	Insurance - General	<i>Paid in full. Budgeted amount does not include applied discounts</i>
5210835	Utilities-Water&Sewer	<i>Includes annual sewer fee</i>
5211610	County-Wide Fees	<i>Majority of budgeted fees paid in full</i>

**PARK DEPT:**

5110210	PT/Seasonal/Temp	<i>Utilized temporary part-time staff person during 3 month staffing transition</i>
5210120	Consultant Fees	<i>JARPA consultant for storm drain repair. Will need corresponding budget amendment</i>
5210920	MERA Operating	<i>Annual amount paid in full</i>
5211710	Long Term Debt	<i>MERA bond share - paid in full</i>
5220910	Cap Outlay - Improve	<i>Needs budget amendment due to storm drain repair</i>

**RECREATION:**

4631917	Pool Operating Rev	<i>Includes deferred rev rec'd in 18/19 and swim team fees from 2019 season</i>
4631918	Pool Memberships	<i>Includes deferred rev rec'd in 18/19</i>
4631922	Youth Rec Programs	<i>Larger % of school year programs occur in Q3 &amp; Q4. (Preschool, After School)</i>
5110210	PT/Seasonal/Temp	<i>Seasonal Impact of summer staffing</i>
5140140	Soc. Security & Medi	<i>Seasonal Impact of summer staffing</i>
5210146	Rec Program Contract	<i>Seasonal Impact of summer programming</i>
5211315	Prof. Development	<i>Billing for CPR/1st Aid Certifications for summer staff rec'd late</i>
5220826	Vending Supplies	<i>Seasonal impact. Done until pool season. Also, directly correlates to revenue.</i>

**FIRE DEPT:**

4530527	Grant Rev - Designate	<i>Designated grant funds received for thermal imaging cameras (funds expended in Oct.)</i>
4570110	Expense Reimburse	<i>Shared Services OT reimbursement from SRFD (FY19 Q3-Q4). Billed approx \$39K for Q1-Q2</i>
4640415	OES Reimburse	<i>Strike Team Reimbursement from FY 18/19. Anticipate more for FY 19/20</i>
4710631	Paramedic Reimburse	<i>Reimbursement from SRFD (FY19 Q3-Q4). Billed approx \$16K for Q1-Q2</i>
5120110	Overtime Pay	<i>Short-staffed July-Aug. Includes out-of-county assignments and Shared Services OT (reimb)</i>
5210146	Indep. Contractor Fee	<i>Received/Paid Q1-Q2 billing from San Rafael in January</i>
5210920	MERA Operating	<i>Annual amount paid in full</i>
5211330	Memberships/Dues	<i>Paid in full</i>
5211710	Long Term Debt	<i>MERA bond share and annual engine lease payment - paid in full</i>

# Memo



**To:** Board of Directors  
**From:** Eric Dreikosen, District Manager  
**Date:** February 11, 2020  
**Re:** Resolution 2020-01: Oakview Subdivision Dedication of Land

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Directors,

Please see the included Resolution 2020-01 and associated Tentative Subdivision Map of the Proposed Oakview Development.

Background:

In 2009 via Marin County Planning Commission Resolution No. "PC 09-005" the County of Marin approved the development of the Oakview Subdivision located immediately east of Ellen Drive and Lisa Court. The subdivision is within and is to be annexed into the jurisdictional boundaries of Marinwood Community Services District. The property is identified as Assessor's Parcel Number (APN) 164-270-07. For years it has been informally referred to as the "Daphne Property."

The approved development as proposed consisted of subdividing 28 lots/parcels as residential and 5 common parcels for open space (3 lots) and storm water retention (2 lots). As a condition of approval, the subdivider/developer was required to offer a dedication of the land in fee title for the three open space parcels to Marinwood CSD or the County of Marin. The three relevant pages from Resolution No. PC 09-005 detailing this requirement have been included and sections highlighted for your reference. *(Of note: Resolution No. PC 09-005 consists of 50 total pages. As only the three included pages (pages 1, 24, 34) are of relevance in this matter, the entirety of the resolution has been omitted as the District has no jurisdiction nor authority in housing or residential developments.)*

At the time Resolution No. PC 09-005 was approved, thus approving the Oakview Subdivision Development, the property was owned by Virginia Daphne and Edward Bacciocco. For whatever reasons, the owners chose not to develop the property and it has sat unimproved since.

Current Status:

Within the past two years the property has been sold to Lafferty Communities who are now pursuing developing the property as approved by the County in 2009. A representative of Lafferty Communities recently contacted the District in regards to the required dedication in fee title of the 3 aforementioned open space parcels. The parcels in question can be seen in the map accompanying the included Resolution 2020-01 and are labeled as "Parcel A", "Parcel B" and "Parcel C"

Conclusion:

The District is under no obligation to accept the 3 open space parcels in question. Should the District decline the offer and not accept the parcels, they will be offered to the County of Marin in accordance with Resolution No. PC 09-005. Should the County decline the offer and not accept the parcels, it is my understanding they will likely become the ownership of the proposed Home Owners Association to be created with the development of the subdivision. This is similar to other developments in Marinwood in which the associated HOA privately owns parcels to be preserved as open space.

Of note specific to "Parcel B," this parcel is intended to serve as an emergency access to the adjacent open space. As such, an easement would be recorded on this parcel allowing emergency access of the fire department as well as other emergency response agencies.

With that, the open space parcels in question represent little if any value to the District. Furthermore, should the District accept the parcels, the District would be responsible for all future maintenance associated with these parcels thus creating a potential liability for the District.

Given the above, staff has drafted Resolution 2020-01 which, if approved, would formally decline and not accept the offer of dedication of land in fee title within the proposed Oakview development and authorize the District Manager to act on behalf of the District in communicating this decision and execute any other duties that may be deemed necessary.

Conversely, the Board of Directors can choose via motion to accept the parcels in question and direct the District Manager to act accordingly in this regard on behalf of the District.

Recommended Action:

Approve Resolution 2020-01 Declining and Not Accepting the Offer of Dedication of Land in Fee Title Within the Proposed Oakview Development, as presented.

MARIN COUNTY PLANNING COMMISSION

RESOLUTION NO. PC 09-005

A RESOLUTION CONDITIONALLY APPROVING THE OAKVIEW VESTING TENTATIVE SUBDIVISION MAP (SD 08-01) AND PRECISE DEVELOPMENT PLAN (DP 08-01)

EXTENSION OF ERIN DRIVE OFF LAS GALLINAS AVENUE, SAN RAFAEL ASSESSOR'S PARCEL 164-270-07

\*\*\*\*\*

SECTION I: FINDINGS

The Planning Commission hereby finds as follows:

- I. WHEREAS Irving L. Schwartz, RPE, on behalf of the owners, Virginia Daphne and Edward Bacciocco, on October 22, 2007, submitted Vesting Tentative Subdivision Map and Precise Development Plan applications requesting approvals for the subdivision and residential development of an 18.87-acre parcel located north of Lucas Valley Road and east of Las Gallinas Avenue within the unincorporated community of Marinwood. Access to the new development is proposed from a public roadway extension of Erin Drive, off Las Gallinas Avenue. The project site is adjacent to the existing Marinwood subdivision on the north (via Elvia Court) and on the west (via Ellen Drive) and abuts Lucas Valley Road on the southwest corner, Ellen Drive on the southwest side and Erin Drive on the northwest side. The proposed applications would implement the residential subdivision component on a portion of Lot 1 of the Oakview Master Plan and Tentative Map, approved by the Board of Supervisors in 2005. This approval allowed for a two-lot land division of the 106.3-acre Daphne/Bacciocco property (Lot 1, a 51.9-acre parcel and Lot 2, a 54.4-acre parcel) and established a conceptual plan for the ultimate buildout of the entire site. The Vesting Tentative Subdivision Map and Precise Development Plan proposes subdividing the 18.87-acre project site into: (a) 28 residential lots ranging in size from 8,143 to 44,379 square feet, totaling approximately 14.5 acres; (b) 5 common parcels totaling approximately 2.3 acres consisting of Parcels "A", "B", and "C" to be deeded to the Marinwood Community Services District for open space, Parcel "D" for development of a fenced storm water retention pond, associated drainage improvements and a common landscaped area, and Parcel "E" for development of a fenced storm water retention pond associated drainage improvements, and a common landscaped area west of the proposed Erin Drive extension. The cul-de-sac turnaround for Ellen Drive is a separate parcel to be dedicated to the County for future development of a cul-de-sac turnaround for Ellen Drive; and (c) a public road right-of-way for the extension of Erin Drive, ending in a cul-de-sac turnaround to be named "Erin Court", totaling approximately 1.8 acres. As required by the County's inclusionary housing ordinance, 6 of the 28 lots would each be developed with a common zero side yard setback, single-family below-market-rate residence. The Precise Development Plan application includes proposed specific parcel and architectural designs for all 28 lots and residences, ranging in size from 1,899 to 2,106 square feet for the below-market-rate residences and 2,965 to 3,495 square feet for the market-rate residences, exclusive of the proposed approximately 495 square foot attached second dwelling units within six of the proposed residences. Seven of the residential lots are proposed with "optional" detached 498 square foot second dwelling units. The property is identified as Assessor's Parcel 164-270-07, and at the time of project approval each individual subdivision lot will receive an address on Erin Drive or Erin Court.

16. CONCURRENT WITH THE RECORDATION OF THE FINAL MAP, the Final Decision of the Oakview Subdivision (SD 08-01) and Precise Development Plan (DP 08-01) contained herein shall be filed for record against the title of the property by the Community Development Agency WITH RECORDATION FEES PAID FOR BY THE APPLICANT OR PROPERTY OWNER.
17. BEFORE RECORDATION OF THE FINAL MAP, the subdivider shall submit a draft of Conditions Covenants and Restrictions (CC&R's) for review and approval by the Department of Public Works (DPW) and the Community Development Agency, for the establishment of a Home Owners Association, which provides for the ownership, management and maintenance of common improvements and parcels, binds the subdivision lots, and provides for the ability to finance and maintain drainage and roadway improvements, including but not necessarily limited to, improvements on Parcels "D" and "E", any street landscaping, common geotechnical hazard mitigation, debris basin, detention basin dewatering, mosquito control and any other common improvements. The CC&R's shall include a regular maintenance schedule and provide for a minimum 5-year maintenance/replacement of landscaping within the common areas. The CC&R's shall be recorded concurrently with the Final Map against the title of each lot and parcel. THE APPROVED CC&R's SHALL BE RECORDED CONCURRENTLY WITH THE FINAL MAP.
18. CONCURRENT WITH THE RECORDATION OF THE FINAL MAP, the subdivider or owner shall submit an offer of dedication of the land in fee title which comprises Parcels "A", "B" and "C" of the Tentative Map to the Marinwood Community Services District or the County of Marin.
19. BEFORE ISSUANCE OF A GRADING PERMIT OR A BUILDING PERMIT FOR THE CONSTRUCTION OF ANY IMPROVEMENT (access driveway, driveway extension, or residential development), the applicant shall submit a final tree protection plan designating a tree protection zone (minimum zone shall be the driplines of existing trees) around trees to be protected and shall indicate locations for the installation of temporary construction fencing around areas of grading, construction, materials storage, soil stockpiling, or other construction activity in the vicinity of trees proposed to be preserved. Before initiated construction activities, the tree protection fencing shall be installed. The fencing is intended to protect trees during construction and shall remain in place until all construction activity is complete. During construction phases of the project, the applicant shall comply with all recommendations of the protection plan.
20. BEFORE ISSUANCE OF ANY DEVELOPMENT/CONSTRUCTION PERMITS, BUT IMMEDIATELY PRIOR TO COMMENCING THE SUBDIVISION IMPROVEMENTS CONSTRUCTION ACTIVITIES, the applicant shall hold a pre-construction meeting on site with the applicant/contractor prior to the start of any work to review work procedures that might impact trees to be preserved. All provisions of the "Construction Guidelines for Protected Trees" contained in the "Landscape and Vegetation Management Plan" (Exhibit "E") shall be adhered to pre-construction, during construction and post-construction. BEFORE FINAL INSPECTION OF THE FIRST RESIDENCE, the provisions contained in the "Pre-Development Urban Forestry Report" shall be implemented and the applicant shall call for an inspection and walk-through with staff from the Community Development Agency.
21. The applicant shall restore and repair any damages to Erin Drive or Las Gallinas Avenue resulting from construction activities. BEFORE ISSUANCE OF ANY CONSTRUCTION PERMIT AND COMMENCING ANY CONSTRUCTION ACTIVITY, the applicant shall document the condition of Las Gallinas Avenue from Miller Creek Road to Lucas Valley Drive with photographs and/or videos and submit this record to Department of Public Works (DPW). The applicant shall prepare and document a Post Construction Road Condition Report with remedies to repair any damage to Las Gallinas Avenue and Erin Drive, which shall be bonded for prior to commencing construction of the Subdivision Improvement Plan to the satisfaction of DPW.

Marinwood Fire Department

53. BEFORE ISSUANCE OF A BUILDING PERMIT OR DEVELOPMENT OF A SINGLE-FAMILY RESIDENCE, the applicant or owner shall comply with all District requirements.

Marinwood Community Service District

54. CONCURRENT WITH THE RECORDATION OF THE FINAL MAP, the subdivider shall deed Parcels "A", "B", and "C" to the District or to the County of Marin.

**Special Conditions from Project Environmental Impact Report Mitigations**

*The following conditions of approval, numbers 55 through 81, have been derived from mitigations contained in the Final Environmental Impact Report for the project. All stages of project development shall conform to the adopted Mitigation, Monitoring and Reporting Program, and the County of Marin will verify compliance with each of the required mitigations. The detailed reporting checklist in a table format reflects the specific monitoring, implementation, and timing provision of the Final Environmental Impact Report mitigation measures and shall serve the purpose of verifying project compliance with the required conditions of approval. The source of each condition is provided as a bracketed reference at the end of each condition. For example, (Geology #1.1-1) refers to geology mitigation measure 1.1-1 from the EIR.*  
**Compliance review and site visits by the County staff shall be charged and billed to the applicant at the prevailing County hourly rate for staff time as determined by the prevailing Fee Schedule adopted by the Board of Supervisors.**

55. PRIOR TO APPROVAL OF A SUBDIVISION IMPROVEMENT AGREEMENT OR ISSUANCE OF A GRADING PERMIT, the applicant shall submit final plans that include the repair of landslides and colluvial soils near the development areas in order to mitigate the potential for future landslide movements. Standard techniques proposed to repair the landslides include removal and recompaction of loose materials, keying and benching, and installation of subdrains and surficial drainage systems. All grading should be performed in compliance with the Uniform Building Code, as well as local code and agency standards, under the observation and testing of the project technical engineer and engineering geologist. (Geology 5.1-1)
56. PRIOR TO ISSUANCE OF A GRADING OR BUILDING PERMIT, the applicant shall submit detailed grading and drainage plans which identify the extent and location of all work, including measures determined by the applicant's geologist and geotechnical engineer to be necessary in the field at the time of construction. Mitigation measures shall consist of a combination of site-specific recommendations by the applicant's consultant and local agency and code requirements. The following measures would be feasible in mitigating site-specific conditions and producing stable natural slopes, as well as engineered slopes, where cutting and filling would occur on the site. (Geology 5.1-3)
- a. Evaluate the effects of bedding orientation (information acquired during the design phase investigation required for the Precise Development Plan) on the gross stability of existing and proposed slopes in the development area to prepare the geotechnical consultant to observe and direct grading operations and make site-specific determinations (see immediately following measure).
  - b. Examine natural and cut slopes during grading to confirm their potential for long-term stability. If the geotechnical consultant determines that the exposed earth materials are weaker than expected, mitigate this condition by recompacting as an earth buttress or stability fill or by the selected use of retaining walls or other acceptable methods, as have been proposed by the applicant's geologist.

**RESOLUTION NO. 2020-01**

**RESOLUTION OF THE BOARD OF DIRECTORS OF  
MARINWOOD COMMUNITY SERVICES DISTRICT  
DECLINING AND NOT ACCEPTING OFFER OF DEDICATION OF LAND IN  
FEE TITLE WITHIN THE PROPOSED OAKVIEW SUBDIVISION DEVELOPMENT**

WHEREAS, (1) on March 9, 2009 the Marin County Planning Commission approved Resolution No. PC 09-005 “A RESOLUTION CONDITIONALLY APPROVING THE OAKVIEW VESTING TENTATIVE SUBDIVISION MAP (SD 08-01) AND PRECISE DEVELOPMENT PLAN (DP 08-01)”; and

WHEREAS, (2) Resolution No. PC 09-005 contains “SECTION II: CONDITIONS OF PROJECT APPROVAL: Condition Number 18” (page 24), which states: “CONCURRENT WITH THE RECORDATION OF THE FINAL MAP, the subdivider or owner shall submit an offer of dedication of the land in fee title which comprises Parcels “A”, “B” and “C” of the Tentative Map to the Marinwood Community Services District or the County of Marin.”; and

WHEREAS, (3) Resolution No. PC 09-005 further contains “SECTION II: CONDITIONS OF PROJECT APPROVAL: Condition Number 54” (page 34), specific to Marinwood Community Services District which states: “CONCURRENT WITH THE RECORDATION OF THE FINAL MAP, the subdivider shall deed Parcels “A”, “B”, and “C” to the District or to the County of Marin.”; and

WHEREAS, (4) the Developer of the Proposed Oakview Subdivision, Lafferty Communities, has indeed contacted Marinwood Community Services District via the District Manager and offered dedication of the land in fee title for the above referenced Parcels “A”, “B” and “C”; and

WHEREAS, (5) the Tentative Subdivision Map of the Proposed Oakview Development illustrating Parcels “A”, “B” and “C” is hereto attached; and

WHEREAS, (6) Marinwood Community Services District finds that it is not in the best interest of the District to accept dedication of the land in fee title of Parcels “A”, “B” and “C” as illustrated in the attached Tentative Subdivision Map of the Proposed Oakview Development; therefore, be it

RESOLVED, (a) The Board of Directors of Marinwood Community Services District does hereby decline and not accept in fee title Parcels “A”, “B” and “C” as illustrated in the attached Tentative Subdivision Map of the Proposed Oakview Development and authorizes the District Manager to act on behalf of the District in communicating this decision and formally executing any other duties that may be deemed necessary in this regard.

Passed and adopted at a regular meeting of the Board of Directors of Marinwood Community Services District this 11<sup>th</sup> Day of February, 2020 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

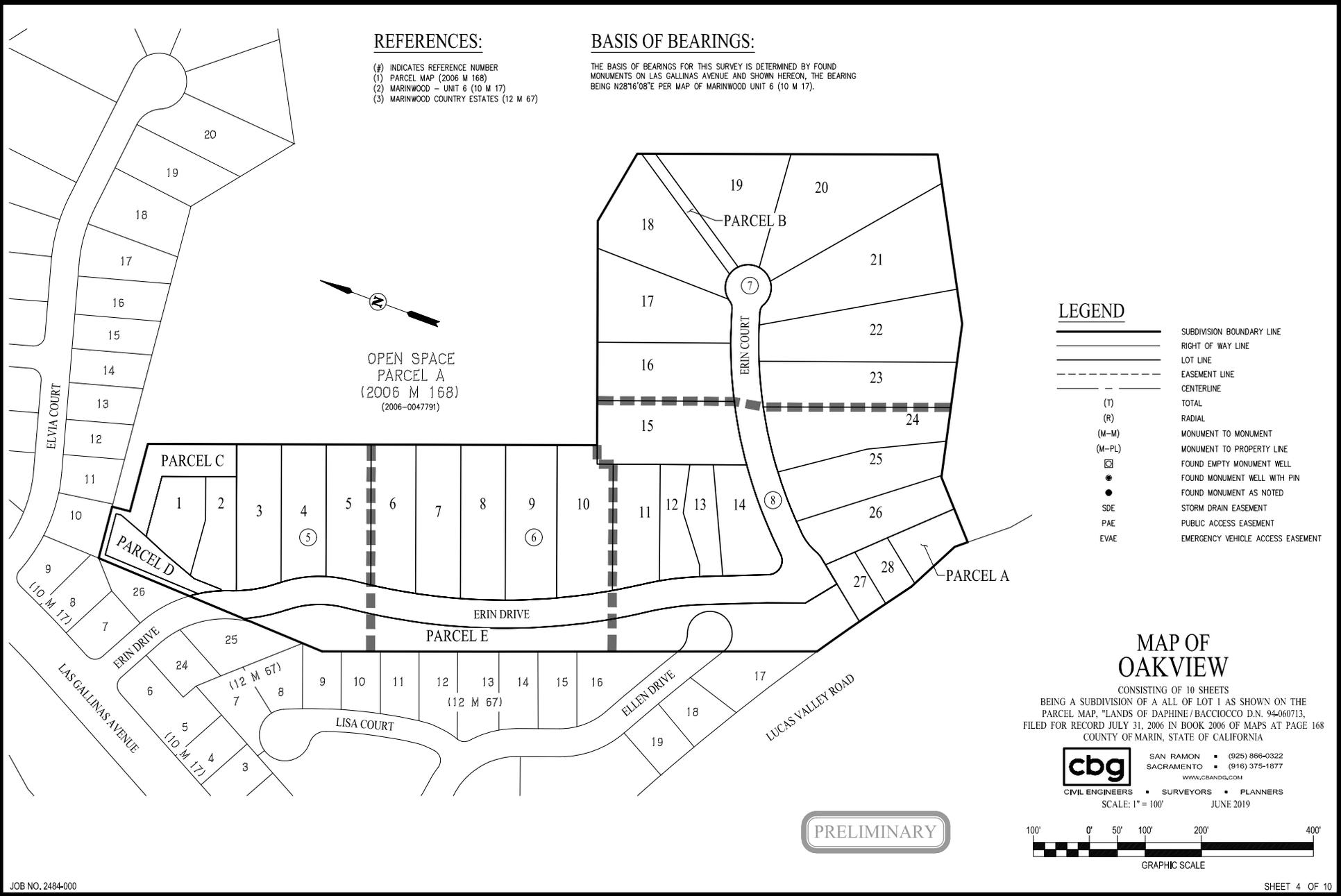
---

Jeff Naylor, President, Board of Directors

Attest:

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Tiffany Combrink  
Secretary to the Board of Directors



**REFERENCES:**

- (#) INDICATES REFERENCE NUMBER
- (1) PARCEL MAP (2006 M 168)
- (2) MARINWOOD - UNIT 6 (10 M 17)
- (3) MARINWOOD COUNTRY ESTATES (12 M 67)

**BASIS OF BEARINGS:**

THE BASIS OF BEARINGS FOR THIS SURVEY IS DETERMINED BY FOUND MONUMENTS ON LAS GALLINAS AVENUE AND SHOWN HEREON, THE BEARING BEING N28°16'08"E PER MAP OF MARINWOOD UNIT 6 (10 M 17).

OPEN SPACE  
PARCEL A  
(2006 M 168)  
(2006-0047791)

**LEGEND**

- SUBDIVISION BOUNDARY LINE
- RIGHT OF WAY LINE
- LOT LINE
- EASEMENT LINE
- CENTERLINE
- (T) TOTAL
- (R) RADIAL
- (M-M) MONUMENT TO MONUMENT
- (M-PL) MONUMENT TO PROPERTY LINE
- FOUND EMPTY MONUMENT WELL
- FOUND MONUMENT WELL WITH PIN
- FOUND MONUMENT AS NOTED
- SDE STORM DRAIN EASEMENT
- PAE PUBLIC ACCESS EASEMENT
- EVAE EMERGENCY VEHICLE ACCESS EASEMENT

**MAP OF OAKVIEW**

CONSISTING OF 10 SHEETS  
BEING A SUBDIVISION OF A ALL OF LOT 1 AS SHOWN ON THE  
PARCEL MAP, "LANDS OF DAPHNE/BACCIOCCO D.N. 94-060713,  
FILED FOR RECORD JULY 31, 2006 IN BOOK 2006 OF MAPS AT PAGE 168  
COUNTY OF MARIN, STATE OF CALIFORNIA



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**PRELIMINARY**



District Manager Report  
February 11, 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:**

On January 27, I along with Bill Hansell of Hansell Design presented the Maintenance Facility Project proposal to the Marin County Planning Commission for their formal consideration as part of the County Planning Design Review process. Upon conclusion of the hearing – which included their prior review of materials submitted, staff presentation, Q&A from the Commissioners and a public comment period – the Planning Commission unanimously approved the project. Upon approval, the project was further subject to an appeal period that concluded on February 6, 2020, in which no appeals were filed with the County.

Now that the Design Review process has concluded and the County has formally approved the project, staff will begin working with Hansell Design on the next stages of this initiative. This includes but is not limited to researching/soliciting other consultants for items such as civil engineering, structural engineering, landscape design engineering, etc., in preparation for the creation of construction drawings needed for the building permit process. We will also work to develop an estimated timeline identifying the various stages of project implementation to completion.

**Fiscal Year 2020/2021 Budget Creation:**

In the coming weeks and months staff will begin creating the recommended District-wide budget for fiscal year 2020/2021. Consistent with previous years, budget drafts will be regularly presented to the Board and Commissions during their meetings leading up to final adoption. Also consistent with prior years, staff anticipates final budget adoption to occur at the regular Board of Directors meeting scheduled for Tuesday, May 12, 2020. A tentative budget draft presentation schedule is as follows:

- March 10, 2020: Board Meeting (*District-wide Budget to date*)
- March 24, 2020: P&R Commission Meeting (*Park & Recreation Department Budgets to date only*)
- April 7, 2020: Fire Commission Meeting (*Fire Department Budget to date only*)
- April 14, 2020: Board Meeting (*District-wide Budget to date*)
- April 28, 2020: Special Board Meeting Budget Hearing (*District-wide Budget draft*)
- May 12, 2020: Board Meeting – Final Recommended District-wide Budget and Adoption

*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:** Marinwood Board of Directors  
**From:** Robert Sinnott, Acting Fire Chief  
**Date:** February 11, 2020  
**Re:** Fire Department Update

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Dear Marinwood CSD Board of Directors,

Below are some highlights since the last meeting:

- **Fire Chief Recruitment.** Panel interviews for the fire chief applicants occurred on February 10, 2020. BOD President Jeff Naylor participated as a panelist. Finalists are being invited to a final interview process with the mayor, city manager and a selection of council members later this week.
- **PulsePoint.** A press conference announcing the rollout of the new PulsePoint app is scheduled for Friday, February 14, 2020. It will be held at Fire Station 52 beginning at 10:30 a.m. Briefly, PulsePoint provides the following:
  - It enables users to obtain information on fire/medical emergencies occurring in real time. It provides a list of all fire and medical emergencies dispatched in Marin County. It also shows the units that respond.
  - It will inform anyone using the app within 500' of a reported cardiac arrest (with the exception of a residential dwelling) that CPR is needed. It can also pinpoint the nearest defibrillation unit that is publicly accessible (and has been registered on PulsePoint).

Fire Commission members are invited to attend the press conference. Additionally, the soft-launch of the app went live on January 27, 2020. You may now download the app and use the features.

- **MRW medic rotation.** In order to increase patient contacts, Marinwood firefighter/paramedics are rotating to San Rafael ambulance units on a temporary basis. This enables the medics to (1) increase interaction with San Rafael medics, (2) respond to a higher frequency of calls, and (3) oversee treatment of the patient from the scene to handoff at the hospital. It is another example of how our strong shared service partnership enables us to provide higher levels of service to our communities.
- **Direct Connect Pilot Project.** This partnership between the Fire Department and Marin County Health and Human Services is intended to provide better and more appropriate levels of care to frequent 9-1-1 users. The program includes a nurse practitioner that functions as a clinician at the Ritter Center & who has specific training on helping to identify long term solutions to chronic 9-1-1 users. During the 90-day pilot program, project team members will meet weekly to discuss how the program is working and to review data in order to make long term systemic changes to EMS delivery.
- **AmeriCorps National Civilian Community Corps (NCCC) Spring 2020 Application.** Recently, San Rafael Vegetation Management Specialist Sean Rule (also a Marinwood volunteer firefighter) met with the Marinwood District Manager to complete the application process. If successful, the NCCC crews would be used for such activities as creating shaded fuel breaks, improving defensible space zones, and assisting financially challenged residents with flammable vegetation removal.

- **Assistance with Fire Academy.** Engine 58 is providing valuable training assistance to the San Rafael Recruit Class #20. On February 5, A Shift personnel (Capt. Papanikolaou, ENG Smith & FF/PM Kelly) provided an 8-hour wildland firefighting course to the new recruits.
- **Marin Wildfire Prevention Authority.** Measure C is on the March 2020 ballot. If the measure passes it will fund a single county-wide joint powers authority with the purpose of developing and implementing a comprehensive wildfire prevention and emergency preparedness initiatives. There are three focus areas:
  - Defensible space around homes, business, and critical infrastructure.
  - Vegetation management and fire hazard reduction.
  - Early alerts, mass notification, and organized evacuations.

On January 28, 29, & 30, presentations were held in various locations around the community to update the public on the status of the City's Wildfire Prevention and Protection Plan. Additionally, information about the MWPA was provided.

#### Response Activity

Emergency call activity for January 2020 will be provided at the next meeting along with February data.

# Marinwood Community Services District

Draft Minutes of Park & Recreation Commission Meeting  
Tuesday – January 28, 2020

**Time and Place:** 7:00PM Marinwood Community Center classroom.

**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**

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

**2. Public Comment on Non-Agenda Items**

None.

**3. Draft Minutes of November 26, 2019 P&R Commission Meeting**

Sjhsam to approve / Campo to second Draft Minutes of November 26, 2019 P&R Commission Meeting. All in favor. Motion carried unanimously.

**4. Draft Minutes of January 14, 2020 Board Meeting**

Commission reviewed minutes.

**5. Determine Location/Topic and Timing for Upcoming Facility & Program Area Staff Presentations to the Commission**

Commission will receive Facility Presentations as proposed in staff report.

**6. Recreation and Park Maintenance Activity Report**

Recreation Director presented Recreation and Park Maintenance Activity Report.

**7. Designation of Commission Chair & Vice-Chair for 2020**

Campo to approve / Sjhsam to second designation of Tune to continue as Commission Chair and Campo as Vice-Chair for 2020. All in favor. Motion carried unanimously.

**8. Commissioner Items of Interest – Requests for Future Agenda Items**

- Campo will present the Commission a progress report of the Ponti Trail Project.
- Dreikosen updated the Commission regarding the Marin County Planning Commission's approval of the Maintenance Facility Project.

**9. Adjourn**

Meeting adjourned at 8:09PM

Tiffany Combrink, Secretary

## Parks and Recreation Report

February 2020

Submitted by: Luke Fretwell, Recreation Director and Robyn Bruton, Asst. Recreation Director

### Recreation

#### Special Events

**Marinwood's 10<sup>th</sup> Annual "Raise a Glass" Winter Wine Tasting** will take place Saturday, February 29<sup>th</sup> from 2-5pm. We are excited to celebrate 10 years of one of our most popular adult community events. Stephanie has been hard at work securing wineries and hammering out the logistics. Some of the returning wineries will have attended all 10 years and we are grateful to have earned such loyalty. The band Bistro Mustache will be back this year playing their unique mix of gypsy jazz and French music.

#### Classes and Programs

We will be offering Mid-Winter Break Camp from February 18-21 and camp enrollment is almost full at this point.

#### Professional Development

On January 14<sup>th</sup> Robyn and Stephanie attended a California Parks & Recreation Society, District 1 mini-conference focusing on staffing for seasonal programs, among other topics.

#### Spring/Summer Preparation

Both Stephanie and Robyn have begun the staffing process for the upcoming pool season and summer camp program. Most of our part-time staff return each year but we always hire a new crop of counselors and lifeguards, and interviews will be taking place throughout the spring.

#### Catalog

The 2020 Spring/Summer *Marinwood Review* will be coming out the week of February 10<sup>th</sup>. I want to thank Carolyn Sullivan for all her hard work in creating another quality catalog.

### Parks/Maintenance

#### Projects

In January we finished our equipment inspection of the pump house, scrubbed and vacuumed the pool shell and began work cleaning and repairing the waterslide structure ahead of the pool season; completed painting the pool bathrooms; made repairs to the sinks and showers; began preparing for a new span of fencing in the far field; and fixed a broken underground pipe feeding the tennis court water fountains.

Maintenance staff helped install a new range/oven in the community center kitchen. We want to acknowledge and thank the Las Gallinas Lions Club who donated \$3000 towards the purchase of the new range/oven.

Upcoming projects include further work in the creek and open space drains as needed; painting of beams and doors in the pool equipment area; cleaning up woodwork in the community center; patching cracks in the concrete at the pool; among other projects.

#### Weekly Maintenance

Clean community center building daily

Mow, edge, rake, and blow weekly

Empty trash in all three parks and along paths (2-3 times/week)

Restock pet waste bags (2-3 times/week)

Blow tennis courts (2-3 days/week)

Raking leaves (ongoing)

Check and clear roof of debris (2-3 times a week when raining)