

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

Tuesday – March 14, 2023 – 7:30 PM

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

Instructions on how to make a public comment during the meeting: At points in the meeting when the meeting chair requests public comment, members of the public shall indicate their desire to speak. All public comments shall be addressed to the Board of Directors and limited to three minutes per speaker. The Board of Directors may choose to respond to comments or request staff to respond at the conclusion of the public comment period.

	Item Description:	Board Action
A.	CALL TO ORDER & ROLL CALL OF DIRECTORS	
B.	AGENDA	Adopt
C.	CONSENT CALENDAR a. Draft Minutes of Regular Meeting of February 14, 2023 (Remote Meeting) b. Bills Paid Nos. 7088 – 7161	Approve
D.	PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA <i>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 at the conclusion of the public comment period. The President may refer the matter to staff or to a future meeting agenda.</i>	
E.	DISTRICT MATTERS	
	1. Presentation of Fiscal Year 2021-2022 Audited Basic Financial Statements and Management Report – <i>Michelle Nguyen, CPA, O'Connor & Co.</i>	Accept
	2. 1 st Draft District Operating Budget for Fiscal Year 2023-2024	Review
	3. CalOES Resolution Designating District Manager to Act as the Applicant's Agent on Behalf of Marinwood CSD.	Approve
	4. District Manager Report	Review
F.	FIRE DEPARTMENT MATTERS	
	1. Chief Officer Report and Activity Summary	Review
G.	PARK AND RECREATION MATTERS	
	1. Appointment of Park & Recreation Commissioner for Term Ending December 31, 2024	Appoint
	2. Miller Creek Trail Initiative: Authorization to Engage Independent Consultants to Perform Required Biological and Cultural Studies	Approve
	3. Recreation and Park Maintenance Activity Reports	Review
H.	BOARD MEMBER ITEMS OF INTEREST - REQUESTS FOR FUTURE AGENDA ITEMS	
I.	ADJOURN	
	DATE OF NEXT REGULAR BOARD MEETING – April 11, 2023	

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 – February 14, 2023

Time and Place: 7:30PM via Teleconference

Note: *This meeting as well as prior meetings of the Board of Directors may be viewed on the Marinwood YouTube channel here:* <https://www.youtube.com/channel/UC0dvM2PvtsEzE25eRAf4Jmg>

Present:

Board Members: Board President Sivan Oyserman, Chris Case, Kathleen Kilkenny, Lisa Ruggeri and Bill Shea.

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

A. Call to Order & Roll Call of Directors

Board President Oyserman called the meeting to order at 7:30pm.

B. Agenda

Agenda adopted as presented.

C. Consent Calendar

- a. *Resolution 2023-02: Making Findings and Confirming the Need to Continue Conducting Remote Meetings via Teleconference of the Board of Directors, Fire Commission and Park & Recreation Commission*
- b. *Draft Minutes of Regular Meeting of January 10, 2023 (Remote Meeting)*
- c. *Bills Paid Nos. 7022 – 7087*
Kilkenny to approve/Shea to second “consent calendar as presented.” All in favor. Motion carried unanimously.

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

The Board of Directors received no public comment.

E. District Matters

1. *Fiscal Year 2022-2023: 2nd Quarter Profit & Loss Budget-to-Actuals Report*
Board of Directors received 2nd Quarter Profit & Loss Budget-to-Actuals Report
2. *District Manager Report*
Board of Directors received District Manager Report

F. Fire Department Matters:

1. *Draft Minutes of Fire Commission Meeting of February 7, 2023*
Board of Directors reviewed Draft Minutes of Fire Commission Meeting.
2. *Chief Officer Report and Activity Summary*
Board of Directors received Chief Officer Report

G. Park and Recreation Matters:

1. *Draft Minutes of Park & Recreation Commission Meeting of January 24, 2023*
Board of Directors reviewed Draft Minutes of Park & Recreation Commission Meeting.
2. *Appointment of Park & Recreation Commissioner for Term Ending December 31, 2024*
Kilkenny moves to appoint/ Shea to second appointment of Ryan Madden to the Park and Recreation Commission for the term ending December 31, 2024. All in favor. Motion carried unanimously.
3. *Authorization to Execute Encroachment Agreement with The Oaks Senior Living LLC to Allow for Grading and Drainage Placement on Marinwood Open Space Lands*
Kilkenny to approve/Ruggeri to second Authorization to Execute Encroachment Agreement with The Oaks Senior Living LLC to Allow for Grading and Drainage Placement on Marinwood Open Space Lands. All in favor.
Motion carried unanimously.
4. *Recreation and Park Maintenance Activity Reports*
Board of Directors received Recreation and Park Maintenance Activity Report

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

- Director Shea inquired about the potential return of the Fourth of July Pancake Breakfast

Meeting adjourned at 8:45PM

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 March 14, 2023

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
7088	2/2/2023	Chrissy Costello	494.40	Zumba	Rec	5210146	Adult	494.40
7089	2/2/2023	Master Sim	1,440.00	TKD	Rec	5210146	Youth	1,440.00
7090	2/2/2023	Ann McBride	384.15	Irish Dance	Rec	5210146	Youth	384.15
7091	2/2/2023	Wesco Graphics	12,644.78	Spring Summer Review	Rec	5210122	General	12,644.78
7092	2/8/2023	VSP	387.94	Vision - Feb	Fire	5130120	General	214.51
					Park	5130120	General	95.86
					Rec	5130120	General	77.57
7093	2/8/2023	US Postmaster	3,234.72	Bulk Mail permit	Rec	5210122	General	3,234.72
7094	2/8/2023	Marinwood CSD	75,205.30	Fire salaries	Fire	5110110	General	27,484.80
				Fire OT	Fire	5120110	General	12,539.19
				FLSA	Fire	5110319	General	872.80
				Admin Asst	Fire	5110110	Admin	1,008.00
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,008.00
				Admin Asst	Park	5110110	Admin	504.00
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	2,699.76
				Rec Dir	Park	5110110	General	1,157.04
				Rec salary	Rec	5110110	General	6,508.96
				Rec hourly	Rec	5110210	General	543.75
				Park salary	Park	5110110	General	7,088.80
				Park hourly	Park	5110210	General	252.00
				Building attendants	Rec	5110210	Building	240.26
				Summer	Rec	5110210	Summer	28.50
				Preschool	Rec	5110210	Preschool	6,446.50
				Afterschool	Rec	5110210	Afterschool	1,840.50
				PR fees	Fire	5210230	General	133.69
				PR fees	Rec	5210230	General	75.52
				PR fees	Park	5210230	General	21.19
				SS + Medicare	Fire	5140140	General	3,404.26
				SS + Medicare	Rec	5140140	General	1,825.45
				SS + Medicare	Park	5140140	General	560.64
				EDU + SUI	Rec	5140145	General	243.48
				EDU + SUI	Park	5140145	General	101.46
				Benefits withholding	Park	2120066	General	-1,060.29
				Benefits withholding	Rec	2120066	General	-1,247.98
				Benefits withholding	Fire	2120066	General	-4,844.58
7095	2/8/2023	Marinwood CSD	12,463.64	Retire 02/10/2023	Park	5130510	General	1,537.90
					Rec	5130510	General	1,881.71
					Fire	5130510	General	9,044.03
7096	2/8/2023	Staples	59.85	office supplies	Rec	5220110	General	59.85
7097	2/8/2023	Staples	105.91	office supplies	Rec	5220110	General	105.91
7098	2/8/2023	State of CA - Dept of Justice	32.00	fingerprinting	Rec	5210128	General	32.00
7099	2/8/2023	TIAA	697.38	copier lease	Rec	5220130	General	450.05
					Fire	5220130	General	173.10
					Park	5220130	General	74.23
7100	2/8/2023	A&S Landscape Materials	715.59	Maint facility landscaping	Measure A	5220910	General	715.59
7101	2/8/2023	AFLAC	26.50	Disability ins - Jan	Park	5130120	General	26.50
7102	2/8/2023	Bay Area Janitorial Force	1,250.00	Janitorial - feb	Rec	5211110	Building	1,250.00
7103	2/8/2023	County of Marin	127.50	Q2 FY22/23 county counsel	Park	5210131	General	127.50
7104	2/8/2023	DC Electric	299.22	SL maint Dec	Streetlights	5210915	General	299.22
7105	2/9/2023	Ewing	154.85	irrigation maintenance	Park	5220310	General	154.85
7106	2/9/2023	Pamela Fox	495.00	camp advertising	Rec	5210122	General	495.00
7107	2/9/2023	Got Gophers	275.00	pest control	Park	5211532	General	275.00
7108	2/9/2023	Hagel Services	418.30	janitorial supplies	Rec	5220827	Building	418.30
7109	2/9/2023	Jackson's Hardware	622.69	supplies	Park	5220310	General	622.69
7110	2/9/2023	Landesign	3,168.00	landscape contractor	Park	5211125	General	3,168.00
7111	2/9/2023	Marin Landscape Materials	525.61	Maint facility landscaping	Measure A	5220910	General	525.61
7112	2/9/2023	Marin Professional Firefighte	735.00	Feb dues	Fire	5211330	General	735.00
7113	2/9/2023	Marin Sanitary Service	2,313.25	Garbage - Jan	Park	5210815	General	1,619.28
					Rec	5210815	General	462.65
					Fire	5210815	General	231.32
7114	2/9/2023	O'Connor & Company	7,662.50	FY22 Audit fees pmt #1	Park	5210210	General	1,915.62
					Rec	5210210	General	1,915.62
					Fire	5210210	General	3,831.26
7115	2/9/2023	Ongaro & Sons	207.00	Furnace repair	Rec	5220310	Building	207.00
7116	2/9/2023	Pest Plus	259.00	pest control	Fire	5220310	General	90.00
					Rec	5220310	General	169.00
7117	2/9/2023	Project A	40.00	email hosting	Fire	5220110	General	20.00
					Rec	5220110	General	20.00
7118	2/10/2023	Capstone Land Surveying	1,155.00	Topographic Survey	Capital	5210120	General	1,155.00
7119	2/10/2023	Quill	139.37	cleaning supplies	Fire	5220827	General	139.37
7120	2/10/2023	SolEd Solar	738.22	Solar - Jan	Rec	5210810	General	538.59

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
7121	2/10/2023	SDRMA	214.53	Life Ins - Mar	Fire	5210810	General	199.63
					Fire	5130120	General	71.42
					Park	5130120	General	69.93
					Rec	5130120	General	73.18
7122	2/10/2023	Marin Ace	584.14	FD supplies	Fire	5220810	General	43.68
				park supplies	Park	5220310	General	540.46
7123	2/10/2023	Tuff Shed	3,505.85	equipment shed	Measure A	5220910	General	3,505.85
7124	2/15/2023	AT&T	34.75	internet	Park	5210725	General	34.75
7125	2/15/2023	AT&T	330.16	Phones - Jan	Fire	5210725	General	157.90
					Park	5210725	General	26.21
					Rec	5210725	General	146.05
7126	2/15/2023	Cal West Rentals	392.30	Excavator	Measure A	5220910	General	392.30
7127	2/15/2023	C.A.P.F.	236.00	LTD Feb	Fire	5130120	General	236.00
7128	2/15/2023	Comcast	146.55	internet - Feb	Fire	5210725	General	73.27
					Rec	5210725	General	73.28
7129	2/15/2023	Comcast	167.61	cable - Feb	Fire	5210725	General	167.61
7130	2/15/2023	Grainger	62.10	supplies	Fire	5220810	General	62.10
7131	2/15/2023	Landesign	3,168.00	landscape contractor	Park	5211125	General	3,168.00
7132	2/15/2023	Marin County Sheriff's Office	2,115.00	Mobile data support Q1	Fire	5211610	General	705.00
				Mobile data support Q2	Fire	5211610	General	705.00
				Mobile data support Q3	Fire	5211610	General	705.00
7133	2/15/2023	Marin Resource Recovery	200.00	debris dump	Park	5210815	General	200.00
7134	2/15/2023	PG&E	1,762.00	Streetlights Jan	Streetlights	5210825	General	1,762.00
7135	2/15/2023	PG&E	4,735.66	Gas - Jan	Rec	5210810	General	2,421.63
					Fire	5210810	General	2,314.03
7136	2/15/2023	Siteone	414.77	irrigation maintenance	Park	5220310	General	414.77
7137	2/22/2023	US Bank Corp Pmt Svcs	3,756.59	FFPM recruitment ad	Fire	5210122	General	280.00
				E58 windshield	Fire	5210910	General	250.00
				online meeting subscription	Fire	5211325	General	27.49
				name plates	Fire	5220110	General	34.91
				replacement ladder parts	Fire	5220210	General	146.79
				refrigerator water filter	Fire	5220310	General	64.90
				office supplies	Rec	5220110	General	14.99
				online meeting subscription	Park	5211325	General	13.75
				name plates	Park	5220110	General	17.46
				gas cans, park storage supp	Park	5220310	General	209.54
				food supplies	Rec	5220819	Afterschool	182.22
				marketing	Rec	5210122	General	253.90
				online meeting subscription	Rec	5211325	General	43.73
				supplies	Rec	5220110	General	543.55
				subscriptions	Rec	5220819	General	191.24
				fingerprinting	Rec	5210128	General	35.00
				supplies	Rec	5220819	General	7.57
				pool supplies	Rec	5220215	Pool	129.47
				lifeguard manuals	Rec	5211325	Pool	605.81
				babysitter certs	Rec	5220110	Youth	210.00
				supplies	Rec	5220819	Youth	494.27
7138	2/22/2023	Abada Capoeira	324.80	Capoeira	Rec	5210146	Youth	324.80
7139	2/22/2023	CalPERS	8,333.00	CERBT - Feb	Park	5130130	General	2,583.00
					Rec	5130130	General	583.00
					Fire	5130130	General	5,167.00
7140	2/22/2023	Capstone Land Surveying	530.00	Topo survey T&M slide area	Capital	5210120	General	530.00
7141	2/22/2023	City of San Rafael	2,194.98	E58 windshield	Fire	5210910	General	2,194.98
7142	2/22/2023	Raul Freitas	75.00	computer consulting	Rec	5220110	General	75.00
7143	2/22/2023	Geomorph Design	400.00	creek consult/pump house	Capital	5210120	General	400.00
7144	2/22/2023	PG&E	2,172.71	electric - Jan	Rec	5210810	General	934.39
					Fire	5210810	General	835.55
					Park	5210810	General	402.77
7145	2/28/2023	AFLAC	26.50	Disability ins - Feb	Park	5130120	General	26.50
7146	2/28/2023	Robyn Bruton	123.92	preschool supplies	Rec	5220819	Preschool	123.92
7147	2/28/2023	Comcast	156.55	internet - Mar	Fire	5210725	General	78.27
					Rec	5210725	General	78.28
7148	2/28/2023	Comcast	167.62	Cable - Mar	Fire	5210725	General	167.62
7149	2/28/2023	DC Electric	449.94	SL maint Jan	Streetlights	5210915	General	299.22
				power repair	Rec	5220310	General	150.72
7150	2/28/2023	Delta Dental	2,022.00	Dental - Mar	Fire	5130120	General	1,194.20
					Park	5130120	General	399.54
					Rec	5130120	General	428.26
7151	2/28/2023	Geomorph Design	8,600.00	creek slide - environ eng	Capital	5210120	General	8,600.00
7152	2/28/2023	Greatland	258.98	checks	Park	5220110	General	64.89
					Rec	5220110	General	64.89
					Fire	5220110	General	129.20
7153	2/28/2023	Master Sim	800.00	TKD - Feb	Rec	5210146	Youth	800.00
7154	2/28/2023	Jeff Magidson	600.00	Raise a Glass	Rec	5220819	Community	600.00
7155	2/28/2023	Linscott Engineering	2,601.88	landslide ground cover	Capital	5220910	General	2,601.88
7156	2/28/2023	Marin Resource Recovery	150.00	debris dump	Park	5210815	General	150.00
7157	2/28/2023	Marinwood CSD	78,353.93	Fire salaries	Fire	5110110	General	28,267.68
				Fire OT	Fire	5120110	General	14,652.16
				Acting Pay	Fire	5110310	General	278.40
				Admin Asst	Fire	5110110	Admin	1,008.00

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,008.00
				Admin Asst	Park	5110110	Admin	504.00
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	2,699.76
				Rec Dir	Park	5110110	General	1,157.04
				Rec salary	Rec	5110110	General	8,096.80
				Rec hourly	Rec	5110210	General	718.75
				Park salary	Park	5110110	General	7,088.80
				Building attendants	Rec	5110210	Building	151.13
				Pool staff	Rec	5110210	Pool	252.00
				Preschool	Rec	5110210	Preschool	5,710.00
				Afterschool	Rec	5110210	Afterschool	2,002.50
				PR fees	Fire	5210230	General	131.81
				PR fees	Rec	5210230	General	74.58
				PR fees	Park	5210230	General	19.06
				SS + Medicare	Fire	5140140	General	3,575.20
				SS + Medicare	Rec	5140140	General	1,926.62
				SS + Medicare	Park	5140140	General	541.37
				EDU + SUI	Rec	5140145	General	183.71
				EDU + SUI	Park	5140145	General	12.11
				Benefits withholding	Park	2120066	General	-1,060.29
				Benefits withholding	Rec	2120066	General	-1,355.16
				Benefits withholding	Fire	2120066	General	-5,059.70
7158	2/28/2023	Marinwood CSD	12,707.92	Retire 02/24/2023	Park	5130510	General	1,537.90
					Rec	5130510	General	2,107.50
					Fire	5130510	General	9,062.52
7159	2/28/2023	Marinwood CSD	48,890.06	Health - March	Park	5130120	General	10,909.38
					Rec	5130120	General	9,004.32
					Fire	5130120	General	28,976.36
7160	2/28/2023	Mill Valley Refuse	233.95	porta potty	Park	5211220	General	233.95
7161	2/28/2023	Zamorins Solutions	630.00	Playground inspection softw:	Park	5220110	General	630.00
TOTAL:			321,107.42					321,107.42

Total by Department:

Streetlights	2,360.44
Fire Department	157,750.33
Recreation Department	91,548.46
Park Department	51,021.96
Measure A	5,139.35
MWPA	0.00
Capital	13,286.88



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: March 14, 2023
Re: Fiscal Year 2021/2022 Financial Audit

Directors,

Please see the included FY 21/22 audited financial statements and associated management report. Michelle Nguyen, CPA, of *O'Connor and Company* will be joining the meeting to present an overview and highlights of the report and answer any questions.

As you will note, the District once again received a clean audit with no findings while also performing well from a financial standpoint. The one observation listed in the management report is in regards to a new rule recently implemented by the Governmental Accounting Standards Board (GASB) known as GASB 87. In short, GASB 87 addresses capitalization and depreciation requirement thresholds for leased equipment (i.e. – copy machines, etc.). As GASB 87 is just now being integrated, there are currently few samples from other government agencies for the District to pull from. Staff will further research the needs of GASB 87 and bring a proposed policy to the Board in the coming months.

Staff Recommendation: Accept FY 21/22 Audited Financial Statements and Management Report as presented.

DRAFT

3/7/2023

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

MARINWOOD COMMUNITY SERVICES DISTRICT

SAN RAFAEL, CALIFORNIA

ANNUAL FINANCIAL REPORT

JUNE 30, 2022

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report	1-2
Management's Discussion and Analysis - Required Supplementary Information (unaudited)	3-6
Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Governmental Funds Balance Sheet	9
Reconciliation of the Governmental Funds Balance Sheet with the Governmental Activities Statement of Net Position	10
Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance	11
Reconciliation of the Net Change in Fund Balances with the Change in Net Position of Governmental Activities	12
Notes to Financial Statements	13-30
Required Supplementary Information (unaudited)	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	31
Schedule of Proportionate Share of the Net Pension Liability - Miscellaneous and Safety	32
Schedule of District's Contributions - Miscellaneous and Safety	33
Schedule of District's Contributions - OPEB	34
Schedule of Change in the Net OPEB Liability and Related Ratios	35

INDEPENDENT AUDITORS' REPORT

Board of Directors
Marinwood Community Services District
San Rafael, California

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Marinwood Community Services District and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Marinwood Community Services District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Marinwood Community Services District, as of June 30, 2022, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and the Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund, the Schedule of Proportionate Share of the Net Pension Liability - Miscellaneous and Safety, the Schedule of District's Contributions - Miscellaneous and Safety, the Schedule of District's Contributions - OPEB, and the Schedule of Changes in the Net OPEB Liability and Related Ratios, (pages 34-40), listed as required supplementary information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

O'Connor & Company

San Rafael, California

Marinwood Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022

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, 2022. 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; and the Statement of Activities and Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances.

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 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, 2022

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 by \$1,007,961 this fiscal year, due primarily to an increase in recreation service participation.

General fund expenditures were \$5,400,141; this is an increase of \$1,128,401 from the prior year.

Governmental Activities

Table 1
Governmental Net Position

	Governmental Activities	
	2022	2021
Current and other assets	\$ 8,425,407	\$ 7,082,403
Capital assets	<u>4,872,422</u>	<u>3,905,260</u>
Total assets	<u>13,297,829</u>	<u>10,987,633</u>
Deferred outflows of resources	<u>2,709,525</u>	<u>1,690,235</u>
Current liabilities	1,323,837	751,795
Long-term liabilities	<u>9,568,261</u>	<u>10,084,039</u>
Total liabilities	<u>10,892,098</u>	<u>10,835,834</u>
Deferred inflows of resources	<u>4,905,373</u>	<u>3,158,000</u>
Net position:		
Net Investment in capital assets	4,101,487	3,728,887
Restricted	643,492	837,503
Unrestricted	<u>(4,535,096)</u>	<u>(5,882,326)</u>
Total net position	<u>\$ 209,883</u>	<u>\$ (1,315,936)</u>

The District's governmental net position amounted to \$209,883 as of June 30, 2022, an increase of \$1,525,819 from 2021. This increase is the Change in Net Position of \$1,525,819 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, 2022

The District's net assets as of June 30, 2022 comprised the following:

- Cash and investments of \$7,821,759, Restricted OPEB trust and Measure A fund cash and investments of \$545,150, and accounts receivable of \$58,498.
- Capital assets of \$4,872,422, net of depreciation charges, which includes all the District's capital assets used in governmental activities.
- Deferred outflows of resources related to the net pension liability and OPEB liability of \$2,709,525 and deferred inflows of resources related to the net pension liability and OPEB liability of \$(4,905,373).
- Accounts payable and other current liabilities of \$503,314, as well as unearned revenue of \$820,523
- Long-term debt of \$770,935 and net pension liability and OPEB liability of \$8,797,326.
- Net investment in capital assets of \$4,101,487, representing the District's investment in capital assets used in Governmental Activities, net of amounts borrowed to finance that investment.
- Net position restricted of \$643,492, represents the District's OPEB trust cash and investments and Measure A & MWPA funds.
- 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 \$(4,535,096) of unrestricted net position as of June 30, 2022.

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	
	2022	2021
<u>Expenses</u>		
Park	\$ 715,726	\$ 365,975
Recreation	1,816,829	1,326,534
Public safety	2,364,638	2,406,774
Street lighting	23,872	28,220
Measure A	319,323	115,264
Marin Wildfire Prevention Authority	140,641	23,240
Interest on long-term debt	19,112	5,733
Total expenses	<u>5,400,141</u>	<u>4,271,740</u>
<u>Revenues</u>		
Program revenues:		
Charges for services	2,353,334	1,661,304
Total program revenues	<u>2,353,334</u>	<u>1,661,304</u>
General revenues:		
Taxes and special assessments	3,992,047	3,913,902
Investment earnings and other general revenues	580,579	342,793
Total general revenues	<u>4,572,626</u>	<u>4,256,695</u>
Total revenue	<u>6,925,960</u>	<u>5,917,999</u>
Change in net position	<u>\$ 1,525,819</u>	<u>\$ 1,646,259</u>

As Table 2 above shows, \$2,353,334, or 34% of the District's governmental revenue, came from program revenues and \$4,572,626, or 66%, came from general revenues such as taxes and special assessments.

Marinwood Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022

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. As of June 30, 2022, 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, Net

	<u>June 30, 2022</u>
<u>Governmental Activities</u>	
Land (not depreciated)	\$ 1,930,268
Buildings	4,814,711
Equipment	1,548,716
Other	466,535
Less: accumulated depreciation	<u>(3,887,808)</u>
Total Governmental Activity capital assets, net	<u>\$ 4,872,422</u>

Detail on capital assets, current year additions and current year disposals can be found in Note 4.

Debt Administration

The District made all scheduled repayments of existing debt. Each of the District's debt issues is discussed in detail in Note 5 to the financial statements. As of June 30, 2022, the District's debt comprised:

Table 4
Outstanding Debt

	<u>June 30, 2022</u>
<u>Government Activities</u>	
Fire truck lease	\$ 120,925
CSDA lease	650,000
Net Pension Liability	3,320,621
Other Post Employment Benefits	<u>5,476,705</u>
Total Governmental Activity outstanding debt	<u>\$ 9,568,261</u>

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.

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, 2022

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and investments	\$ 7,821,759
Restricted cash and investments	545,150
Accounts receivable	58,498
Non-current assets:	
Non-depreciable capital assets	1,930,268
Depreciable capital assets, net	<u>2,942,154</u>
Total assets	<u>13,297,829</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources related to pensions	1,246,808
Deferred outflows of resources related to OPEB	<u>1,462,717</u>
Total deferred outflows of resources	<u>2,709,525</u>
<u>LIABILITIES</u>	
Accounts payable	60,728
Accrued expenses	286,638
Compensated absences	137,709
Accrued interest	18,239
Unearned revenue	820,523
Non-current liabilities:	
Due within one year	97,570
Due in more than one year	673,365
Net pension liability	3,320,621
Other post employment benefit obligation	<u>5,476,705</u>
Total liabilities	<u>10,892,098</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources related to pensions	2,403,097
Deferred inflows of resources related to OPEB	<u>2,502,276</u>
Total deferred inflows of resources	<u>4,905,373</u>
<u>NET POSITION</u>	
Net investment in capital assets	4,101,487
Restricted	643,492
Unrestricted	<u>(4,535,096)</u>
Total net position	<u>\$ 209,883</u>

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, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Capital Grants & Contributions	Governmental Activities
Governmental activities:				
Park	\$ 715,726	\$ -	\$ -	\$ (715,726)
Recreation	1,816,829	1,606,124	-	(210,705)
Public safety	2,364,638	747,210	-	(1,617,428)
Street lighting	23,872	-	-	(23,872)
Measure A	319,323	-	-	(319,323)
Marin Wildfire Prevention Authority	140,641	-	-	(140,641)
Interest on long-term debt	19,112	-	-	(19,112)
Total governmental activities	<u>\$ 5,400,141</u>	<u>\$ 2,353,334</u>	<u>\$ -</u>	<u>\$ (3,046,807)</u>
General revenues:				
Taxes				2,362,567
Special assessments				1,629,480
Investment earnings, net				3,772
Other general revenues				<u>576,807</u>
Total general revenues				<u>4,572,626</u>
Change in net position				1,525,819
Net position, beginning of period				<u>(1,315,936)</u>
Net position, end of period				<u>\$ 209,883</u>

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

Marinwood Community Services District
GOVERNMENTAL FUNDS BALANCE SHEET
June 30, 2022

	General Fund	Measure A Fund	Total Governmental Funds
<u>ASSETS</u>			
Cash and investments	\$ 7,821,759	\$ -	\$ 7,821,759
Restricted cash and investments	477,752	67,398	545,150
Accounts receivable	58,498	-	58,498
	<u>58,498</u>	<u>-</u>	<u>58,498</u>
Total assets	<u>\$ 8,358,009</u>	<u>\$ 67,398</u>	<u>\$ 8,425,407</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 60,728	\$ -	\$ 60,728
Accrued expenses	286,638	-	286,638
Unearned revenue	820,523	-	820,523
Total liabilities	<u>1,167,889</u>	<u>-</u>	<u>1,167,889</u>
Fund balances:			
Restricted	576,094	67,398	643,492
Assigned for Board Designated reserves	500,000	-	500,000
Unassigned	6,114,026	-	6,114,026
Total fund balances	<u>7,190,120</u>	<u>67,398</u>	<u>7,257,518</u>
Total liabilities and fund balances	<u>\$ 8,358,009</u>	<u>\$ 67,398</u>	<u>\$ 8,425,407</u>

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, 2022

Total Governmental Funds Fund Balances	\$ 7,257,518
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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.

4,872,422

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.

Deferred outflows of resources related to pensions	1,246,808
Deferred outflows of resources related to OPEB	1,462,717
Long-term debt	(770,935)
Accrued interest	(18,239)
Compensated absences	(137,709)
Net pension liability	(3,320,621)
Other post employment benefit obligation	(5,476,705)
Deferred inflows of resources related to pensions	(2,403,097)
Deferred inflows of resources related to OPEB	<u>(2,502,276)</u>

Net Position of Governmental Activities	<u>\$ 209,883</u>
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The accompanying notes are an integral part of these financial statements.

Marinwood Community Services District
GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2022

	General Fund	Measure A Fund	Total Governmental Funds
Revenues:			
Taxes	\$ 2,260,525	\$ 102,042	\$ 2,362,567
Special assessments	1,629,480	-	1,629,480
Charges for services	2,353,334	-	2,353,334
Investment earnings, net	3,772	-	3,772
Other general revenues	576,807	-	576,807
Total revenues	6,823,918	102,042	6,925,960
Expenditures:			
Park	715,726	-	715,726
Recreation	1,816,829	-	1,816,829
Public safety	2,728,727	-	2,728,727
Street lighting	23,872	-	23,872
Measure A	-	319,323	319,323
Marin Wildfire Prevention Authority	140,641	-	140,641
Capital outlay	847,611	-	847,611
Debt service:			
Principal	55,448	-	55,448
Interest	4,853	-	4,853
Total expenditures	6,333,707	319,323	6,653,030
Excess (deficiency) of revenues over (under) expenditures	490,211	(217,281)	272,930
Other Financing Sources (Uses)			
Debt proceeds	650,000	-	650,000
Total other Financing Sources (Uses)	650,000	-	650,000
Net change in fund balance	1,140,211	(217,281)	922,930
Fund balance, beginning of period	6,049,909	284,679	6,334,588
Fund balance, end of period	\$ 7,190,120	\$ 67,398	\$ 7,257,518

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

Marinwood Community Services District
RECONCILIATION OF THE NET CHANGE IN FUND BALANCES WITH
THE CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES
For the Fiscal Year Ended June 30, 2022

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	\$ 922,930
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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	1,175,768
Depreciation expense is deducted from the fund balance	(208,606)

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	55,448
Debt proceeds	(650,000)

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	(14,259)
Compensated absences	(3,007)
Pension expense	(114,429)
Other post employment benefits	361,974

Change in Net Position of Governmental Activities	<u>\$ 1,525,819</u>
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The accompanying notes are an integral part of these financial statements.

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Basis of Presentation (concluded)

The Fund Financial Statements are presented after the government-wide financial statements. These statements display information about major funds individually in a separate column and non-major funds in the aggregate for governmental funds.

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.

Measure A Fund: This fund is used to account for resources used to complete Measure A projects.

C. Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when *earned* and expenses are recorded at the times liabilities are *incurred*, regardless of when the related cash flow takes place.

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.

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Accounting (concluded)

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.

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. Actual expenditures were over appropriations by \$986,390.

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, 2022, the total accrued vacation subject to redemption amounted to approximately \$137,709. Changes in compensated absences are as follows:

	Balance at June 30, 2021	Additions	Deletions	Balance at June 30, 2022
Compensated absences	\$ 134,702	\$ 3,007	\$ -	\$ 137,709

G. Unearned Revenue

Unearned revenues represent park and recreation fees received, but not yet earned. Unearned revenue at June 30, 2022 was \$820,523.

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

H. Contingent Liabilities

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.

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, 2022 consisted of the following:

Pooled cash at County of Marin	\$ 7,529,574
Demand deposit accounts	292,185
Total	<u>\$ 7,821,759</u>
Restricted:	
California Employees Retirement Benefit Trust & Measure A	<u>\$ 545,150</u>

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 - CASH AND INVESTMENTS (continued)

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.

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, 2022 was \$7,596,972. 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, 2022, 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, 2022 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.

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 - CASH AND INVESTMENTS (concluded)

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.

The following is a summary of the fair value hierarchy of the fair value of investments of the District as of June 30, 2022:

<u>Investment Type</u>	<u>Exempt</u>	<u>Total</u>
Marin County Treasurer's Pool	\$ 7,596,972	\$ 7,596,972
California Employees Retirement Benefit Trust	545,150	545,150
Total investments	<u>\$ 8,074,724</u>	8,074,724
Cash in banks and on hand		<u>292,185</u>
Total cash and investments		<u>\$ 8,366,909</u>

NOTE 4 - 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 \$208,605.

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

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 4 - CAPITAL ASSETS (concluded)

An analysis of fixed assets at June 30, 2022, is as follows:

<u>Governmental Activities</u>	Balance at June 30, 2021	Additions	Deletions	Balance at June 30, 2022
Capital assets, not being depreciated:				
Land	\$ 1,930,268	\$ -	\$ -	\$ 1,930,268
Total capital assets, not being deprec.	<u>1,930,268</u>	<u>-</u>	<u>-</u>	<u>1,930,268</u>
Capital assets, being depreciated:				
Buildings	3,710,873	1,103,838	-	4,814,711
Equipment – Fire	1,139,659	36,235	-	1,175,894
Equipment – Park	196,252	-	-	196,252
Equipment – Recreation	171,219	-	-	171,219
Hydrants	47,086	-	-	47,086
Office furniture and equipment	269,361	35,695	-	305,056
Street lights	119,744	-	-	119,744
Total capital assets, being depreciated	<u>5,654,194</u>	<u>1,175,768</u>	<u>-</u>	<u>6,829,962</u>
Less accumulated depreciation for:				
Buildings	2,506,819	106,268	-	2,613,087
Equipment – Fire	609,828	67,602	-	677,430
Equipment – Park	158,206	7,953	-	166,159
Equipment – Recreation	156,988	3,728	-	160,716
Hydrants	43,051	468	-	43,519
Office furniture and equipment	133,914	17,329	-	151,243
Street lights	70,396	5,258	-	75,654
Total accumulated depreciation	<u>3,679,202</u>	<u>208,605</u>	<u>-</u>	<u>3,887,807</u>
Total capital assets being deprec., net	<u>1,974,992</u>	<u>967,163</u>	<u>-</u>	<u>2,942,155</u>
Capital assets, net	<u>\$ 3,905,260</u>	<u>\$ 967,163</u>	<u>\$ -</u>	<u>\$ 4,872,423</u>
<u>Depreciation allocation:</u>				
Park				\$ 7,953
Recreation				126,897
Public Safety				68,498
Street Lighting				5,258
Total				<u>\$ 208,606</u>

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 - LONG-TERM DEBT

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

<u>Governmental Activities</u>	Balance at June 30, 2021	Additions	Deletions	Balance at June 30, 2022	Current
NERA loan	\$ 17,462	\$ -	\$ 17,462	\$ -	\$ -
Fire truck lease	158,911	-	37,986	120,935	39,125
CSDA lease	-	650,000	-	650,000	58,445
Other Post Employment Benefits	4,392,194	1,084,511	-	5,476,705	-
Net Pension Liability	<u>5,380,770</u>	<u>-</u>	<u>2,060,149</u>	<u>3,320,621</u>	<u>-</u>
Total	<u>\$ 9,949,337</u>	<u>\$ 1,734,511</u>	<u>\$ 2,115,597</u>	<u>\$ 9,568,261</u>	<u>\$ 97,570</u>

NERA Loan

The Marin Emergency Radio Authority (NERA), 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 10), the District is obligated for 0.856% of this total, or \$178,484 including interest.

As of June 30, 2022 the District has paid this loan amount in full.

Fire Truck Lease

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:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 39,125	\$ 3,628	\$ 42,753
2024	40,299	2,454	42,753
2025	41,501	1,252	42,753
Total	<u>\$ 120,925</u>	<u>\$ 7,334</u>	<u>\$ 128,259</u>

CSDA Lease

In June 2021, the District entered into a lease agreement with CSDA Finance Corporation to finance the construction costs of a new maintenance facility. The lease term is for ten years with an annual interest rate of 2.34% and total lease obligation of \$650,000. Annual payments are made in July. The amortization schedule is as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 58,445	\$ 15,210	\$ 73,655
2024	59,813	13,842	73,655
2025	61,213	12,443	73,655
2026	62,645	11,010	73,655
2027	64,111	9,544	73,655
2028	65,611	8,044	73,655
2029	67,147	6,509	73,655
2030	68,718	4,938	73,655
2031	70,326	3,330	73,655
2032	71,971	1,684	73,655
Total	<u>\$ 650,000</u>	<u>\$ 86,555</u>	<u>\$ 736,555</u>

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

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, 2022, are summarized as follows:

	<u>District Miscellaneous</u>	
	<u>Prior to January 1, 2013</u>	<u>On or after 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	7.000%	6.750%
Required employer contribution rates	8.563%	6.985%

	<u>District Safety</u>	
	<u>Prior to January 1, 2013</u>	<u>On or after 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	9.000%	12.000%
Required employer contribution rates	20.707% for Tier 1 18.928% for Tier 2	13.034%

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

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).

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, 2022, the contributions recognized as part of pension expense for each Plan were as follows:

	Contributions - Employer
Miscellaneous	\$ 138,755
Safety	526,963
Total	<u>\$ 665,718</u>

As of June 30, 2022, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plans as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 662,205
Safety	2,658,416
Total	<u>\$ 3,320,621</u>

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, 2021, 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, 2020 rolled forward to June 30, 2021 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, 2020 and June 30, 2021 was as follows:

	Miscellaneous	Safety	Total
Proportion - June 30, 2020	0.02670%	0.06386%	0.04945%
Proportion - June 30, 2021	0.03487%	0.07575%	0.06140%
Change - Increase/(Decrease)	<u>0.00818%</u>	<u>0.01189%</u>	<u>0.01195%</u>

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

For the year ended June 30, 2022, the District recognized pension expense/(credit) of \$114,429. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ -	\$ -
Differences between expected and actual experience	528,447	-
Net difference between projected and actual earnings on plan investments	-	2,160,339
Differences between actual contributions vs. proportionate share of contributions	-	217,859
Change in employer proportion	52,643	24,899
Pension contributions made subsequent to the measurement date	665,718	-
Total	<u>\$ 1,246,808</u>	<u>\$ 2,403,097</u>

The District reported \$665,718 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

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>	
2023	\$ 151,434
2024	116,856
2025	62,378
Total	<u>\$ 330,668</u>

Actuarial Assumptions - For the measurement period ended June 30, 2021, the total pension liabilities were determined by rolling forward the June 30, 2020 total pension liability. The June 30, 2021 total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds (2)
Investment Rate of Return	7.15% (1)
Increase	Contract COLA up to 2.5% until purchasing power protection allowance floor on purchasing power applies, 2.5% thereafter.

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

(2) CalPERS developed the mortality table used based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale MP-2016. For more details on this table, please refer to the 2017 experience study report.

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 - DEFINED BENEFIT PENSION PLAN (concluded)

Discount Rate - The discount rate used to measure the total pension liability as of June 30, 2021 was 7.15% for each Plan. This discount rate is not adjusted for administrative expenses. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return for those pension plans' investments were applied to all periods of projected benefit payments to determine the total pension liability. 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 and forecasting information for all the 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+ 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 rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>
Global Equity	50%
Fixed Income	28%
Inflation Assets	0%
Private Equity	8%
Real Assets	13%
Liquidity	1%
Total	<u>100%</u>

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:

	<u>Discount Rate -1%</u>	<u>Current Discount Rate 7.15%</u>	<u>Discount Rate +1%</u>
<u>Plan's Net Pension Liability</u>	<u>6.15%</u>		<u>8.15%</u>
Miscellaneous	\$ 1,232,887	\$ 662,205	\$ 190,431
Safety	<u>4,712,499</u>	<u>2,658,416</u>	<u>971,241</u>
Total	<u>\$ 5,945,386</u>	<u>\$ 3,320,621</u>	<u>\$ 1,161,672</u>

Pension Plan Fiduciary Net Position

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

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 - 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, 2021 (the measurement date), the benefit terms covered the following employees:

Number of active members	17
Number of retired members and beneficiaries	17
Inactive participants with deferred benefits	<u>0</u>
Total participants	<u><u>34</u></u>

Contributions

The District establishes rates based on an actuarially determined rate.

For the year ended June 30, 2022 the District's expected contribution rate is 25% 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, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021.

Actuarial Assumptions

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (continued)

Actuarial Cost Method	Entry Age Normal
Amortization Methodology	Straight-line amortization
Plan Fiduciary Net Position	Market value of assets as of the measurement date
Measurement Date	June 30, 2021
Valuation Date	June 30, 2021
Funding Policy	The final equivalent single discount rate used for accounting disclosure is 4.35% with the expectation that the District will continue to pay for benefit payments from outside of the Trust and contribute \$100,000 annually to the Trust in perpetuity. Under this Funding Policy, the OPEB Trust is not expected to be depleted in the future.
Discount Rate	4.35%
Net Investment Return	6.00%
Inflation	Assumed 2.50% annual inflation.
Payroll Increases	2.80% annual increases.
Administrative Expenses	Administrative expenses were \$118 for the measurement period ending June 30, 2021.
Healthcare trend rates	Based on 2021 Gretzen model that reflects actual premium increases from 2021 to 2022 followed by 5.75% (non-Medicare)/5.40% (Medicare) in 2022, decreasing gradually to ultimate rate of 4.04% (non-Medicare)/4.00% (Medicare)
Health Plan Participation	Assumed that 100% of eligible participants will participate.
Medicare Coverage	Assumed that all future and existing retirees will be eligible for Medicare when they reach age 65.
Termination	CalPERS Experience study and Review of Actuarial Assumptions 2021
Disability	CalPERS Experience study and Review of Actuarial Assumptions 2021
Mortality	The mortality rates used in this valuation are those produced in 2021 CalPERS experience study.
Retirement	Used the retirement rates that were based on the PERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous and Fire members.

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:

Investment Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	40.00%	4.42%
Fixed Income	43.00%	1.00%
TIPS	5.00%	0.15%
Real Estate	8.00%	3.98%
Commodities	4.00%	1.73%
Total	100.00%	3.36%

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 4.35%. 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.

Changes in Net OPEB Liability

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Measurement as of June 30, 2020	\$ 4,674,208	\$ 282,014	\$ 4,392,194
Recognized Changes Resulting from:			
Service cost	101,946	-	101,946
Interest	302,846	-	302,846
Diff. between expected and actual experience	(76,706)	-	(76,706)
Changes of assumptions	1,157,284	-	1,157,284
Net investment income	-	63,251	(63,251)
Benefits payments	(237,726)	(237,726)	-
Contributions - employer	-	337,726	(337,726)
Contributions - employee	-	-	-
Administrative expense	-	(118)	118
Change of benefit terms	-	-	-
Net changes	1,247,644	163,133	1,084,511
Measurement as of June 30, 2021	\$ 5,921,852	\$ 445,147	\$ 5,476,705

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 1% point lower (3.35%) or 1% point higher (5.35%) than the current rate:

	Discount Rate -1% 3.35%	Current Discount Rate 4.35%	Discount Rate +1% 5.35%
Plan's Net OPEB Liability	\$ 6,392,087	\$ 5,476,705	\$ 4,733,891

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 1% point lower or 1% point higher than the current set of healthcare cost trend rates:

	1% Decrease	Healthcare Trend Rates	1% Increase
Plan's Net OPEB Liability	\$ 4,642,517	\$ 5,476,705	\$ 6,532,841

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 - 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, 2022, the District recognized OPEB expense/(credit) of \$(34,078). At June 30, 2022, 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
Differences between expected and actual experience	\$ 142,853	\$ (65,748)
Changes in assumptions	991,958	(2,403,921)
Net difference between projected and actual earnings	-	(32,607)
Contribution to OPEB plan after measurement date	327,906	-
Total	<u>\$ 1,462,717</u>	<u>\$ 2,502,276</u>

The District reported \$327,906 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023.

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

<u>Year Ended June 30</u>	
2023	\$ (563,486)
2024	(563,535)
2025	(562,889)
2026	(422,427)
Thereafter	<u>(147,958)</u>
Total	<u>\$ (2,260,294)</u>

OPEB Trust Cash and Investments

For the year ended June 30, 2022, the District established a Section 115 irrevocable trust with the CalPERS California Employees Retirement Benefit Trust (CERBT). As of June 30, 2022, the District reported the account balance of \$545,150 as restricted investments in the General Fund.

NOTE 8 - 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.

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 - RISK MANAGEMENT (concluded)

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 9 - 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:

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.

Net investment in Capital Assets, 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.

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.

Marinwood Community Services District
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 9 - NET POSITION AND FUND BALANCE (concluded)

B. Fund Balance (concluded)

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.

NOTE 10 - 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.

The District, along with 17 other Districts, has a financial interest and a financial responsibility in the Marin Wildfire Prevention Authority pursuant to a joint powers agreement in order to plan, finance, implement, manage, own and operate a multi-jurisdictional and county-wide agency to prevent and mitigate wildfires in Marin County. Separate financial statements can be obtained by contacting the Marin Wildfire Prevention Authority, 28 Liberty Ship Way, Suite 2800, Sausalito, CA 94965, or by calling (415) 539-6972.

NOTE 11 - 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)
Park	\$ 400,723	\$ 806,647
Public Safety	1,204,585	1,410,897
Street Lighting	24,171	23,872

The tax revenue amounts above were reported in the County of Marin (cash basis) general ledger at June 30, 2022, and were converted to the modified accrual basis in accordance with generally accepted accounting principles.

Marinwood Community Services District
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
General Fund
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 2,026,499	\$ 2,026,499	\$ 2,260,525	\$ 234,026
Special assessments	1,626,420	1,626,420	1,629,480	3,060
Charges for services	2,046,593	2,046,593	2,353,334	306,741
Investment earnings, net	25,100	25,100	3,772	(21,328)
Other general revenues	34,900	34,900	576,807	541,907
Total revenues	<u>5,759,512</u>	<u>5,759,512</u>	<u>6,823,918</u>	<u>1,064,406</u>
Expenditures:				
Park	849,432	849,432	715,726	133,706
Recreation	1,772,537	1,772,537	1,816,829	(44,292)
Public safety	2,701,223	2,701,223	2,728,727	(27,504)
Street lighting	24,125	24,125	23,872	253
Marin Wildfire Prevention Authority	-	-	140,641	(140,641)
Capital	-	-	847,611	(847,611)
Debt service:				
Principal	-	-	55,448	(55,448)
Interest	-	-	4,853	(4,853)
Total expenditures	<u>5,347,317</u>	<u>5,347,317</u>	<u>6,333,707</u>	<u>(986,390)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>412,195</u>	<u>412,195</u>	<u>490,211</u>	<u>78,016</u>
Other Financing Sources (Uses)				
Debt proceeds	-	-	650,000	650,000
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>650,000</u>	<u>650,000</u>
Net change in fund balance	<u>\$ 412,195</u>	<u>\$ 412,195</u>	1,140,211	<u>\$ 728,016</u>
Fund balance, beginning of period			<u>6,049,909</u>	
Fund balance, end of period			<u>\$ 7,190,120</u>	

Marinwood Community Services District
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - MISCELLANEOUS AND SAFETY
For the Fiscal Year Ended June 30, 2022

<u>Measurement Year Ending June 30</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Plan's proportion of the net pension liability	0.06140%	0.04945%	0.04888%	0.04876%	0.04769%	0.05051%	0.04840%	0.05060%
Plan's proportionate share of the net pension liability	3,320,621	\$ 5,380,770	\$ 5,009,157	\$ 4,699,021	\$ 4,729,270	\$ 4,370,936	\$ 3,322,117	\$ 3,148,591
Plan's covered payroll	1,442,732	\$ 1,423,052	\$ 1,297,374	\$ 1,345,795	\$ 1,473,628	\$ 1,556,027	\$ 1,497,000	\$ 1,697,765
Plan's proportionate share of the net pension liability as a percentage of its covered payroll	230.16%	378.11%	386.10%	349.16%	320.93%	280.90%	221.92%	185.46%
Plan's proportionate share of the fiduciary net position as a percentage of the Plan's total pension liability	83.04%	28.07%	27.36%	26.99%	27.97%	25.94%	22.92%	22.89%
Plan's proportionate share of aggregate employer contributions	\$ 817,185	\$ 689,927	\$ 575,639	\$ 523,046	\$ 431,387	\$ 443,660	\$ 381,897	\$ 296,764

Notes to Schedule:

Fiscal year 2014 was the first year of implementation.

Marinwood Community Services District
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF DISTRICT'S CONTRIBUTIONS - MISCELLANEOUS AND SAFETY
For the Fiscal Year Ended June 30, 2022

<u>Measurement Year Ending June 30</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 618,668	\$ 572,798	\$ 492,452	\$ 472,676	\$ 428,599	\$ 405,307	\$ 375,825	\$ 388,255
Contributions in relation to the actuarially determined contribution	<u>(618,668)</u>	<u>(572,798)</u>	<u>(492,452)</u>	<u>(472,676)</u>	<u>(428,599)</u>	<u>(405,469)</u>	<u>(375,825)</u>	<u>(388,255)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (162)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,442,732	\$ 1,423,052	\$ 1,297,374	\$ 1,345,795	\$ 1,473,628	\$ 1,556,027	\$ 1,497,000	\$ 1,697,765
Contributions as a percentage of covered payroll	42.88%	40.25%	37.96%	35.12%	29.08%	26.05%	25.11%	22.87%

Notes to Schedule:

Fiscal year 2014 was the first year of implementation.

Marinwood Community Services District
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF DISTRICT'S CONTRIBUTIONS - OPEB
For the Fiscal Year Ended June 30, 2022

	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 448,081	\$ 418,799	\$ 414,936	\$ 531,502	N/A
Contributions in relation to the actuarially determined contribution	<u>(327,906)</u>	<u>(317,213)</u>	<u>(311,322)</u>	<u>(254,225)</u>	<u>(134,602)</u>
Contribution deficiency (excess)	<u>\$ 120,175</u>	<u>\$ 101,586</u>	<u>\$ 103,614</u>	<u>\$ 277,277</u>	
Covered-employee payroll	\$ 1,322,934	\$ 1,377,552	\$ 1,296,259	N/A	N/A
Contributions as a percentage of covered-employee payroll	25%	23%	24%	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.

Marinwood Community Services District
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY
AND RELATED RATIOS
For the Fiscal Year Ended June 30, 2022

	2022	2021	2020	2019	2018
<u>Total OPEB Liability</u>					
Service cost	\$ 101,946	\$ 97,092	\$ 104,223	\$ 209,502	\$ 309,038
Interest	302,846	291,210	292,697	235,360	246,845
Difference between expected and actual experience	(76,706)	13,169	154,672	3,936	86,138
Change of assumptions	1,157,284	-	(353,132)	(2,212,829)	(2,465,364)
Benefit payments	<u>(237,726)</u>	<u>(217,213)</u>	<u>(211,322)</u>	<u>(194,225)</u>	<u>(134,602)</u>
Net change in total OPEB liability	1,247,644	184,258	(12,862)	(1,958,256)	(1,957,945)
Total OPEB liability - beginning	<u>4,674,208</u>	<u>4,489,950</u>	<u>4,502,812</u>	<u>6,461,068</u>	<u>8,419,013</u>
Total OPEB liability - end	<u>\$5,921,852</u>	<u>\$4,674,208</u>	<u>\$4,489,950</u>	<u>\$4,502,812</u>	<u>\$6,461,068</u>
<u>Plan Fiduciary Net Position</u>					
Contributions - employer	\$ 337,726	\$ 317,213	\$ 311,322	\$ 254,225	\$ 134,602
Contributions - employee	-	-	-	-	-
Net investment income	63,251	10,969	10,363	826	-
Benefit payments	(237,726)	(217,213)	(211,322)	(194,225)	(134,602)
Administrative expense	<u>(118)</u>	<u>(105)</u>	<u>(23)</u>	<u>(16)</u>	<u>-</u>
Net change in plan fiduciary net position	163,133	110,864	110,340	60,810	-
Plan fiduciary net position - beginning	<u>282,014</u>	<u>171,150</u>	<u>60,810</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - end	<u>445,147</u>	<u>282,014</u>	<u>171,150</u>	<u>60,810</u>	<u>-</u>
Net OPEB liability - end	<u>\$5,476,705</u>	<u>\$4,392,194</u>	<u>\$4,318,800</u>	<u>\$4,442,002</u>	<u>\$6,461,068</u>
Plan fiduciary net position as a percentage of the total OPEB liability	8%	6%	4%	1%	0%
Covered employee payroll	1,377,552	1,296,259	N/A	N/A	N/A
Net OPEB liability as a percentage of covered employee payroll	398%	339%	N/A	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.

DRAFT

3/1/2023

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

MARINWOOD COMMUNITY SERVICES DISTRICT

SAN RAFAEL, CALIFORNIA

BOARD & MANAGEMENT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2022**

TABLE OF CONTENTS

	<u>PAGE</u>
Report on Internal Controls	1
Required Communications	2-3
Management Observations	4

DRAFT

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, 2022, 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.

O'Connor & Company

San Rafael, California

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, 2022,. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 20, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. 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 2022. 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. All significant transactions have been recognized in the financial statements in the proper period.

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.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The 10 audit adjustments detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's 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 [DATE].

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 the 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 the 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

With respect to the required supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the required supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management 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, 2022

Current Year Observations

1. Lease Capitalization Policy

Observation:

Marinwood Community Services District (the District) implemented Governmental Accounting Standards Board Statement No. 87, *Leases*, which became effective for the year ended June 30, 2022, and had immaterial effects on the financial statements. This new standard requires leases to be capitalized as intangible assets. In compliance with the new accounting statement the District should consider formalizing a capitalization policy for leases similar to their capitalization policy for capital assets.

Recommendation:

We recommend the District consider formalizing a capitalization policy for leases liabilities and right to use assets over \$30,000.

Prior Year Observations

There were no prior year observations.



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: March 14, 2023
Re: Fiscal Year 2023-2024 Operating Budget: 1st Draft

Directors,

Please see the included first draft of the FY 23-24 Operating Budget. Please note, this is very much a preliminary draft and work in progress. As such it is anticipated to change significantly throughout the budget creation process. Also included in the draft are the current year (FY22-23) budget-to-actuals as of 2/28/23. However, actuals from Q3 (Jan-Feb) have not been fully reviewed and are subject to subsequent journaling. They are included for budget reference only.

Staff has yet had opportunity to thoroughly analyze many line items including the majority of revenue drivers. Areas still needing further analysis and updating include but are not limited to:

Revenue: majority of ad valorem property taxes (not including special taxes which have been updated to reflect the increase in CPI adjustments), Recreation programs including camps, classes, school year programs and special events, rentals, service contracts (CSA 13, County Farm)

Expenditures: part-time & seasonal staff wages, recreation program contractors, insurances (P/L & workers' comp), utilities (telecom, gas/electric, water/sewer, etc.), County-wide fees, land & building maintenance needs, recreation program supplies & services, capital expenditures

For these items, anticipated revenues and expenditures are temporarily stated at or near the same levels as the current fiscal year. Meetings with personnel from all three departments will continue in the coming weeks to further develop the operating budgets for the individual departments.

The draft budget as a whole will continue to evolve and shall be presented at each scheduled board meeting leading up to adoption. Final budget adoption is anticipated to take place at the regular board meeting scheduled for May 9, 2023.

In preparing the draft being presented now, full-time staffing wages and staff-related costs have been updated to current staff census models including, pensions (incl. UAL payment totals), medical benefits, etc. It should be noted that the 23/24 budget draft includes the most recent wages for the fire department personnel in accordance with their respective MOU that was approved in 2021.

It should be further noted, however, that the current draft budget does not yet incorporate any salary schedule wage adjustments for park & recreation department staff beyond anticipated length of service step increases. As discussed last year, The District should consider and implement a formal process by which salary schedule wages are reviewed on a regular basis for non-represented staff.

Please also see the items of note listed on the following page:

District-wide:

- For the primary ad valorem property tax received, Current Secured, this number has been adjusted to reflect the amount anticipated to be received this fiscal year. All property taxes will be further analyzed and potentially revised once we receive the April allocations from the County.
- We are still awaiting final updates from our insurance carrier as to adjustments in Property/Liability rates as well as Workers' Comp rates, with the exception of our experience modification factor for workers' comp which will be increasing from 165% to 172%. They have informed they are expected to be completed within the next month or so.
- Contributions to the District's OPEB Trust Fund and Capital Reserves Designations remain the same as the past several fiscal years, both at \$100,000. OPEB Trust allocations to each department have been revised based on percentage of current retiree healthcare costs while capital reserve allocations will be revised based on our internal capital reserves needs forecast models.
- Proposed capital expenditures are still being analyzed. Amounts currently stated are for items budgeted in FY 21/22 but not expended nor anticipated to be expended this year which may result in carrying over this planned expenditure into FY 23/24. One capital expenditure exception that has been placed into the draft budget as a placeholder is for the modification of the fire station bunkroom to create individual sleeping areas.

Park Dept:

- The long-term debt representing the loan acquired for partial financing of the Maintenance Facility has been updated.

Recreation Dept:

With pandemic-related restrictions seemingly behind us, Recreation budgeting efforts are once again becoming more consistent year over year. However, given the timing of when the 22-23 budget was created and approved, there were still some items which were budgeted conservatively or not all due to the uncertainty remaining at the time. As such, you may notice a significant increase from 22/23 to 23/24. Recreation department staff are finalizing their 23/24 budget projections based on full operations and enrollment. These updates are anticipated to be included in the next budget draft.

- Rental revenue opportunities for the community center as well as the pool and park picnic areas will be updated as will community-based special events.
- Amounts budgeted for annual maintenance performed to the concrete pool deck has been reallocated from Capital Outlay (5220910) to Land & Building Maintenance (5220310) as this work is not capitalized and depreciated at years end.

Fire Dept:

Meetings with fire department personnel will occur in the coming weeks to identify operating budget needs as well as additional capital outlay needs. The budget will be updated accordingly as that process progresses.

- Service Contract Revenue (juvenile hall and county facilities site) and CSA 13 revenue are placeholders and will change. Final figures are not able to be calculated until the close of the fiscal year and the current agreements are reconciled against the relative projections used at the time for CSA 13. However, estimates used have historically been very near final calculations.
- The cost structure stated in the current agreement for Chief Officer Services with San Rafael will expire in November 2023 with a clause to revisit at that time. Discussions are underway with the City in regards to potential cost options for extending this agreement.

Marinwood Community Services District
FY 2023-2024 BUDGET
DRAFT

	DISTRICT TOTAL			
	22/23 Budget	Actuals* 2/28/2023	23/24 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	1,880,000.00	1,087,219.59	1,975,000.00	5.05%
4110111 · PropTax - Admin Fee (Contra)	-25,000.00	-12,745.24	-25,000.00	0.0%
4110115 · PropTax - Unitary	10,000.00	8,296.27	10,000.00	0.0%
4110120 · PropTax - Current Unsecured	30,000.00	35,595.07	30,000.00	0.0%
4110140 · ERAF - Excess	185,000.00	138,828.74	185,000.00	0.0%
4110145 · ERAF - PY/Reverse	13,500.00	26,760.67	13,500.00	0.0%
4110210 · PropTax - Supplemental Current	36,000.00	37,670.47	36,000.00	0.0%
4110215 · PropTax - Supplemental Unsecure	500.00	2,273.19	500.00	0.0%
4110225 · PropTax - Supplemental Redempt	1,000.00	1,317.75	1,000.00	0.0%
4110510 · PropTax - Prior Unsecured	1,000.00	1,974.44	1,000.00	0.0%
4120610 · Special Tax Assessment	1,700,629.00	936,336.14	1,784,404.00	4.93%
4120611 · Special Tax- Admin Fee (contra)	-4,900.00	-2,683.50	-4,900.00	0.0%
4220115 · Building Plan Review	7,500.00	9,826.00	7,500.00	0.0%
4410125 · Interest- Co. Pooled Investment	5,000.00	13,010.69	5,000.00	0.0%
4410127 · Interest- ERAF Co. Pooled	100.00	11.54	100.00	0.0%
4410215 · Rental Income - Pool & Picnic	25,000.00	18,907.31	25,000.00	0.0%
4410225 · Rental Income - Community Ctr	0.00	7,868.92	0.00	0.0%
4511210 · HOPTR	7,500.00	3,719.75	7,500.00	0.0%
4530527 · Grant Rev - Designated	177,952.00	0.00	177,952.00	0.0%
4570110 · Expense Reimbursements	500.00	11,818.80	500.00	0.0%
4631145 · Service Contract Revenue	100,214.00	104,978.00	107,226.00	7.0%
4631911 · Advertising Sales	5,000.00	1,478.95	5,000.00	0.0%
4631912 · Vending Sales	18,000.00	18,471.77	18,000.00	0.0%
4631914 · Community Events	16,040.00	15,550.82	16,040.00	0.0%
4631915 · Tennis	82,500.00	70,271.12	82,500.00	0.0%
4631917 · Pool Operating Rev	205,000.00	147,093.84	205,000.00	0.0%
4631918 · Pool Memberships	60,000.00	46,071.17	60,000.00	0.0%
4631919 · Adult Rec Programs	12,690.00	4,630.73	12,690.00	0.0%
4631920 · Summer Rec Programs	1,133,095.00	737,876.63	1,133,095.00	0.0%
4631922 · Youth Rec Programs	204,631.00	129,924.43	204,631.00	0.0%
4640321 · CSA 13 Contract Rev	661,110.00	353,319.00	716,435.00	8.37%
4710615 · Donations (General)	1,000.00	14,705.00	1,000.00	0.0%
4710631 · Paramedic Reimbursement	34,000.00	16,684.60	34,000.00	0.0%
4710642 · Miscellaneous Rev	900.00	1,292.55	900.00	0.0%
Total Revenue	6,585,461.00	3,988,355.21	6,826,573.00	3.66%

Marinwood Community Services District
FY 2023-2024 BUDGET
DRAFT

	DISTRICT TOTAL			
	22/23 Budget	Actuals* 2/28/2023	23/24 Budget	% Change in Budget
Expenditures				
5110110 · Salaries - Regular Staff	1,562,627.00	1,002,349.96	1,634,496.00	4.6%
5110210 · Salaries - PT/Seasonal/Temp	809,578.00	680,034.34	811,018.00	0.18%
5110310 · Acting Pay	10,000.00	3,303.15	10,000.00	0.0%
5110313 · Holiday Pay	40,470.00	23,173.20	41,835.00	3.37%
5110319 · FLSA Pay	24,037.00	7,540.96	24,847.00	3.37%
5120110 · Overtime Pay	150,500.00	249,393.44	150,500.00	0.0%
5130120 · Benefits - Group Medical	630,598.00	422,459.78	619,606.00	-1.74%
5130130 · OPEB Trust Contribution	100,000.00	66,664.00	100,000.00	0.0%
5130510 · PERS - Pension	749,641.00	671,071.91	773,336.00	3.16%
5140115 · Workers Comp Ins.	163,022.00	105,294.18	178,938.00	9.76%
5140116 · 4850 Reimbursements (Contra)		-5,197.72		
5140130 · Physician Services	2,450.00	0.00	2,450.00	0.0%
5140140 · Social Security & Medicare	198,220.00	143,010.42	203,959.00	2.9%
5140145 · Unemployment Ins.	20,805.00	11,480.08	19,648.00	-5.56%
5210120 · Consultant Fees	13,200.00	1,750.00	13,200.00	0.0%
5210122 · Marketing	38,400.00	33,152.20	38,500.00	0.26%
5210128 · Fingerprinting/Background	7,000.00	1,116.00	7,000.00	0.0%
5210131 · Legal Services	17,000.00	995.50	17,000.00	0.0%
5210146 · Indep. Contractor Fees	231,699.00	147,303.18	231,699.00	0.0%
5210210 · Audit & Accounting	14,000.00	7,662.50	14,000.00	0.0%
5210230 · Payroll Service Fees	11,150.00	6,764.85	11,150.00	0.0%
5210525 · Insurance - General	57,825.00	57,045.52	57,825.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	10,990.00	6,676.22	10,990.00	0.0%
5210810 · Utilities - Gas & Electric	55,500.00	38,425.76	55,500.00	0.0%
5210815 · Garbage Removal	35,260.00	23,832.23	35,260.00	0.0%
5210825 · Utilities - Street Light Elec.	19,500.00	13,654.47	19,500.00	0.0%
5210835 · Utilities - Water & Sewer	44,500.00	40,136.28	44,500.00	0.0%
5210910 · Maint. - Vehicles	18,000.00	18,485.98	18,000.00	0.0%
5210915 · Maint. - Streetlights	4,125.00	2,628.18	4,125.00	0.0%
5210920 · MERA Operating	24,046.00	23,958.00	24,046.00	0.0%
5210940 · Maint. - Park Heavy Equipment	3,500.00	1,753.81	3,500.00	0.0%
5211110 · Janitorial Services	18,000.00	10,950.00	18,000.00	0.0%
5211125 · Community Landscape Contract	38,500.00	24,786.00	38,500.00	0.0%
5211140 · Vegetation Management	10,000.00	0.00	10,000.00	0.0%
5211220 · Equipment Rental	8,000.00	7,584.88	8,000.00	0.0%
5211310 · Awards & Incentives	2,000.00	0.00	2,000.00	0.0%
5211315 · Professional Development	24,000.00	4,965.01	24,000.00	0.0%
5211325 · Conferences & Meetings	6,600.00	2,814.15	6,600.00	0.0%
5211330 · Memberships & Dues	11,450.00	12,217.10	11,450.00	0.0%
5211440 · Travel	3,300.00	145.00	3,300.00	0.0%
5211520 · Publications & Legal Notices	900.00	140.18	900.00	0.0%

Marinwood Community Services District
FY 2023-2024 BUDGET
DRAFT

	DISTRICT TOTAL			
	22/23 Budget	Actuals* 2/28/2023	23/24 Budget	% Change in Budget
5211528 · Tree Maint. & Services	18,000.00	9,000.00	18,000.00	0.0%
5211532 · Weed & Pest Control	3,900.00	2,200.00	3,900.00	0.0%
5211610 · County-Wide Fees	13,950.00	9,246.40	13,950.00	0.0%
5211710 · Long Term Debt - Principal	97,570.00	97,564.11	100,112.00	2.61%
5211715 · Long Term Debt - Interest	18,838.00	18,844.36	16,296.00	-13.49%
5220110 · Admin & Office Supplies	22,200.00	10,844.44	22,200.00	0.0%
5220130 · Copier Lease & Printing	9,455.00	5,466.96	9,455.00	0.0%
5220210 · Equip. Maintenance/Replacement*	30,100.00	11,724.27	27,600.00	-8.31%
5220215 · Pool Maintenance	15,000.00	6,430.11	15,000.00	0.0%
5220220 · Small Tools	2,500.00	99.36	2,500.00	0.0%
5220310 · Land & Buildings Maintenance	63,000.00	35,800.77	69,000.00	9.52%
5220610 · Gasoline/Fuel	3,000.00	2,718.95	3,000.00	0.0%
5220710 · Pool Chemicals	12,000.00	9,198.16	12,000.00	0.0%
5220810 · Miscellaneous Supplies	21,500.00	2,695.73	21,500.00	0.0%
5220819 · Rec Program Supplies & Services	214,500.00	122,695.22	214,500.00	0.0%
5220825 · Uniforms & Apparel	15,000.00	2,831.25	15,000.00	0.0%
5220826 · Vending Supplies	12,000.00	15,389.65	12,000.00	0.0%
5220827 · Janitorial Supplies	14,500.00	6,107.03	14,500.00	0.0%
5220830 · Volunteer Fire Department	10,000.00	0.00	10,000.00	0.0%
5220910 · Capital Outlay - Improvements	16,500.00	0.00	67,500.00	309.09%
5220916 · Capital Outlay - New Equipment	267,440.00	0.00	267,440.00	0.0%
5220920 · Capital Reserves Designation	100,000.00	0.00	100,000.00	0.0%
Total Expenditures	6,171,346.00	4,238,377.47	6,334,631.00	2.65%
Net Gain/Loss	414,115.00	-250,022.26	491,942.00	18.79%

Marinwood Community Services District
FY 2023-2024 BUDGET
DRAFT

	Park Dept			
	22/23 Budget	Actuals* 2/28/2023	23/24 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	821,560.00	475,114.96	872,950.00	6.26%
4110111 · PropTax - Admin Fee (Contra)	-10,925.00	-5,569.67	-11,050.00	1.14%
4110115 · PropTax - Unitary	4,370.00	3,625.47	4,420.00	1.14%
4110120 · PropTax - Current Unsecured	13,110.00	15,555.04	13,260.00	1.14%
4110140 · ERAF - Excess	80,845.00	60,668.16	81,770.00	1.14%
4110145 · ERAF - PY/Reverse	5,899.00	11,694.42	5,966.00	1.14%
4110210 · PropTax - Supplemental Current	15,732.00	16,461.99	15,912.00	1.14%
4110215 · PropTax - Supplemental Unsecure	218.00	993.38	220.00	0.92%
4110225 · PropTax - Supplemental Redempt	437.00	575.85	442.00	1.14%
4110510 · PropTax - Prior Unsecured	437.00	862.83	442.00	1.14%
4120610 · Special Tax Assessment	418,484.00	230,282.58	439,211.00	4.95%
4120611 · Special Tax- Admin Fee (contra)	-1,200.00	-660.14	-1,200.00	0.0%
4410125 · Interest- Co. Pooled Investment	2,185.00	5,685.67	2,210.00	1.14%
4410127 · Interest- ERAF Co. Pooled	100.00	5.04	100.00	0.0%
4511210 · HOPTR	3,277.00	1,625.52	3,314.00	1.13%
4530527 · Grant Rev - Designated	177,952.00	0.00	177,952.00	0.0%
4710615 · Donations (General)		14,705.00		
4710642 · Miscellaneous Rev	150.00	0.00	150.00	0.0%
Total Revenue	1,532,631.00	831,626.10	1,606,069.00	4.79%
Expenditures				
5110110 · Salaries - Regular Staff	254,929.00	177,371.20	268,056.00	5.15%
5110210 · Salaries - PT/Seasonal/Temp	7,200.00	7,618.50	8,640.00	20.0%
5120110 · Overtime Pay	500.00	0.00	500.00	0.0%
5130120 · Benefits - Group Medical	158,312.00	93,840.49	136,810.00	-13.58%
5130130 · OPEB Trust Contribution	31,000.00	20,664.00	24,000.00	-22.58%
5130510 · PERS - Pension	62,449.00	56,563.95	65,473.00	4.84%
5140115 · Workers Comp Ins.	27,695.00	17,900.01	30,683.00	10.79%
5140140 · Social Security & Medicare	20,091.00	10,011.76	21,205.00	5.54%
5140145 · Unemployment Ins.	765.00	442.55	748.00	-2.22%
5210120 · Consultant Fees	6,675.00	350.00	6,675.00	0.0%
5210122 · Marketing	1,300.00	108.00	1,300.00	0.0%
5210131 · Legal Services	5,000.00	995.50	5,000.00	0.0%
5210210 · Audit & Accounting	3,500.00	1,915.62	3,500.00	0.0%
5210230 · Payroll Service Fees	750.00	430.06	750.00	0.0%
5210525 · Insurance - General	18,810.00	18,610.44	18,810.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	2,300.00	736.55	2,300.00	0.0%
5210810 · Utilities - Gas & Electric	4,000.00	1,175.69	4,000.00	0.0%
5210815 · Garbage Removal	25,800.00	17,292.72	25,800.00	0.0%
5210835 · Utilities - Water & Sewer	21,500.00	21,275.88	21,500.00	0.0%
5210910 · Maint. - Vehicles	2,000.00	686.83	2,000.00	0.0%
5210920 · MERA Operating	2,405.00	2,395.00	2,405.00	0.0%

Marinwood Community Services District
FY 2023-2024 BUDGET
DRAFT

	Park Dept			
	22/23 Budget	Actuals* 2/28/2023	23/24 Budget	% Change in Budget
5210940 · Maint. - Park Heavy Equipment	3,500.00	1,753.81	3,500.00	0.0%
5211125 · Community Landscape Contract	38,500.00	24,786.00	38,500.00	0.0%
5211220 · Equipment Rental	8,000.00	7,584.88	8,000.00	0.0%
5211315 · Professional Development	2,000.00	713.00	2,000.00	0.0%
5211325 · Conferences & Meetings	1,200.00	431.28	1,200.00	0.0%
5211330 · Memberships & Dues	2,650.00	2,202.50	2,650.00	0.0%
5211440 · Travel	800.00	145.00	800.00	0.0%
5211528 · Tree Maint. & Services	18,000.00	9,000.00	18,000.00	0.0%
5211532 · Weed & Pest Control	3,900.00	2,200.00	3,900.00	0.0%
5211610 · County-Wide Fees	875.00	810.76	875.00	0.0%
5211710 · Long Term Debt - Principal	58,445.00	58,445.48	59,813.00	2.34%
5211715 · Long Term Debt - Interest	15,210.00	15,210.00	13,842.00	-8.99%
5220110 · Admin & Office Supplies	2,000.00	838.76	2,000.00	0.0%
5220130 · Copier Lease & Printing	765.00	551.17	765.00	0.0%
5220210 · Equip. Maintenance/Replacement*	10,500.00	2,062.56	10,500.00	0.0%
5220220 · Small Tools	2,000.00	99.36	2,000.00	0.0%
5220310 · Land & Buildings Maintenance	39,500.00	27,814.70	39,500.00	0.0%
5220610 · Gasoline/Fuel	2,500.00	2,420.45	2,500.00	0.0%
5220810 · Miscellaneous Supplies	2,000.00	1,038.00	2,000.00	0.0%
5220825 · Uniforms & Apparel	500.00	0.00	500.00	0.0%
5220827 · Janitorial Supplies	1,000.00	0.00	1,000.00	0.0%
5220916 · Capital Outlay - New Equipment	259,440.00	0.00	259,440.00	0.0%
5220920 · Capital Reserves Designation	11,000.00	0.00	11,000.00	0.0%
Total Expenditures	1,141,266.00	608,492.46	1,134,440.00	-0.6%
Net Gain/Loss	391,365.00	223,133.64	471,629.00	20.51%

Marinwood Community Services District
FY 2023-2024 BUDGET
DRAFT

	Recreation Dept			
	22/23 Budget	Actuals* 2/28/2023	23/24 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	317,720.00	183,740.11	329,825.00	3.81%
4110111 · PropTax - Admin Fee (Contra)	-4,225.00	-2,153.95	-4,175.00	-1.18%
4110115 · PropTax - Unitary	1,690.00	1,402.07	1,670.00	-1.18%
4110120 · PropTax - Current Unsecured	5,070.00	6,015.57	5,010.00	-1.18%
4110140 · ERAF - Excess	31,265.00	23,462.06	30,895.00	-1.18%
4110145 · ERAF - PY/Reverse	2,282.00	4,522.55	2,255.00	-1.18%
4110210 · PropTax - Supplemental Current	6,084.00	6,366.31	6,012.00	-1.18%
4110215 · PropTax - Supplemental Unsecure	85.00	384.17	84.00	-1.18%
4110225 · PropTax - Supplemental Redempt	169.00	222.70	167.00	-1.18%
4110510 · PropTax - Prior Unsecured	169.00	333.68	167.00	-1.18%
4410125 · Interest- Co. Pooled Investment	845.00	2,198.81	835.00	-1.18%
4410127 · Interest- ERAF Co. Pooled		1.95		
4410215 · Rental Income - Pool & Picnic	25,000.00	18,907.31	25,000.00	0.0%
4410225 · Rental Income - Community Ctr		7,868.92		
4511210 · HOPTR	1,268.00	628.64	1,253.00	-1.18%
4570110 · Expense Reimbursements	500.00	0.00	500.00	0.0%
4631911 · Advertising Sales	5,000.00	1,478.95	5,000.00	0.0%
4631912 · Vending Sales	18,000.00	18,471.77	18,000.00	0.0%
4631914 · Community Events	16,040.00	15,550.82	16,040.00	0.0%
4631915 · Tennis	82,500.00	70,271.12	82,500.00	0.0%
4631917 · Pool Operating Rev	205,000.00	147,093.84	205,000.00	0.0%
4631918 · Pool Memberships	60,000.00	46,071.17	60,000.00	0.0%
4631919 · Adult Rec Programs	12,690.00	4,630.73	12,690.00	0.0%
4631920 · Summer Rec Programs	1,133,095.00	737,876.63	1,133,095.00	0.0%
4631922 · Youth Rec Programs	204,631.00	129,924.43	204,631.00	0.0%
4710615 · Donations (General)	1,000.00	0.00	1,000.00	0.0%
4710642 · Miscellaneous Rev	250.00	1,126.65	250.00	0.0%
Total Revenue	2,126,128.00	1,426,397.01	2,137,704.00	0.54%
Expenditures				
5110110 · Salaries - Regular Staff	329,988.00	201,674.36	345,365.00	4.66%
5110210 · Salaries - PT/Seasonal/Temp	802,378.00	672,415.84	802,378.00	0.0%
5130120 · Benefits - Group Medical	107,315.00	70,599.47	102,953.00	-4.06%
5130130 · OPEB Trust Contribution	7,000.00	4,664.00	9,000.00	28.57%
5130510 · PERS - Pension	80,132.00	71,908.51	80,092.00	-0.05%
5140115 · Workers Comp Ins.	36,630.00	23,691.19	39,469.00	7.75%
5140140 · Social Security & Medicare	86,159.00	71,058.64	87,301.00	1.33%
5140145 · Unemployment Ins.	18,500.00	10,141.53	17,500.00	-5.41%
5210120 · Consultant Fees	2,175.00	350.00	2,175.00	0.0%
5210122 · Marketing	36,200.00	32,406.20	36,200.00	0.0%
5210128 · Fingerprinting/Background	6,500.00	1,116.00	6,500.00	0.0%
5210131 · Legal Services	2,000.00	0.00	2,000.00	0.0%

Marinwood Community Services District
FY 2023-2024 BUDGET
DRAFT

	Recreation Dept			
	22/23 Budget	Actuals* 2/28/2023	23/24 Budget	% Change in Budget
5210146 · Indep. Contractor Fees	124,342.00	94,151.08	124,342.00	0.0%
5210210 · Audit & Accounting	3,500.00	1,915.62	3,500.00	0.0%
5210230 · Payroll Service Fees	5,000.00	3,409.49	5,000.00	0.0%
5210525 · Insurance - General	17,705.00	17,639.14	17,705.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	2,440.00	1,679.70	2,440.00	0.0%
5210810 · Utilities - Gas & Electric	40,000.00	26,850.90	40,000.00	0.0%
5210815 · Garbage Removal	6,300.00	4,329.01	6,300.00	0.0%
5210835 · Utilities - Water & Sewer	15,500.00	12,879.24	15,500.00	0.0%
5211110 · Janitorial Services	18,000.00	10,950.00	18,000.00	0.0%
5211315 · Professional Development	12,000.00	3,125.44	12,000.00	0.0%
5211325 · Conferences & Meetings	4,050.00	1,889.17	4,050.00	0.0%
5211330 · Memberships & Dues	3,900.00	2,712.50	3,900.00	0.0%
5211440 · Travel	1,500.00	0.00	1,500.00	0.0%
5211520 · Publications & Legal Notices	500.00	0.00	500.00	0.0%
5211610 · County-Wide Fees	2,375.00	1,250.76	2,375.00	0.0%
5220110 · Admin & Office Supplies	14,500.00	8,728.07	14,500.00	0.0%
5220130 · Copier Lease & Printing	6,775.00	3,550.28	6,775.00	0.0%
5220215 · Pool Maintenance	15,000.00	6,430.11	15,000.00	0.0%
5220310 · Land & Buildings Maintenance	16,000.00	3,904.36	22,000.00	37.5%
5220710 · Pool Chemicals	12,000.00	9,198.16	12,000.00	0.0%
5220819 · Rec Program Supplies & Services	214,500.00	122,695.22	214,500.00	0.0%
5220825 · Uniforms & Apparel	6,000.00	2,621.25	6,000.00	0.0%
5220826 · Vending Supplies	12,000.00	15,389.65	12,000.00	0.0%
5220827 · Janitorial Supplies	12,500.00	5,550.11	12,500.00	0.0%
5220910 · Capital Outlay - Improvements	16,500.00	0.00	7,500.00	-54.55%
5220916 · Capital Outlay - New Equipment	8,000.00	0.00	8,000.00	0.0%
5220920 · Capital Reserves Designation	9,000.00	0.00	9,000.00	0.0%
Total Expenditures	2,114,864.00	1,520,875.00	2,127,820.00	0.61%
Net Gain/Loss	11,264.00	-94,477.99	9,884.00	-12.25%

Marinwood Community Services District
FY 2023-2024 BUDGET
DRAFT

	Fire Dept			
	22/23 Budget	Actuals* 2/28/2023	23/24 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	740,720.00	428,364.52	772,225.00	4.25%
4110111 · PropTax - Admin Fee (Contra)	-9,850.00	-5,021.62	-9,775.00	-0.76%
4110115 · PropTax - Unitary	3,940.00	3,268.73	3,910.00	-0.76%
4110120 · PropTax - Current Unsecured	11,820.00	14,024.46	11,730.00	-0.76%
4110140 · ERAF - Excess	72,890.00	54,698.52	72,335.00	-0.76%
4110145 · ERAF - PY/Reverse	5,319.00	10,543.70	5,279.00	-0.75%
4110210 · PropTax - Supplemental Current	14,184.00	14,842.17	14,076.00	-0.76%
4110215 · PropTax - Supplemental Unsecure	197.00	895.64	196.00	-0.51%
4110225 · PropTax - Supplemental Redempt	394.00	519.20	391.00	-0.76%
4110510 · PropTax - Prior Unsecured	394.00	777.93	391.00	-0.76%
4120610 · Special Tax Assessment	1,257,920.00	692,729.81	1,320,968.00	5.01%
4120611 · Special Tax- Admin Fee (contra)	-3,600.00	-1,985.79	-3,600.00	0.0%
4220115 · Building Plan Review	7,500.00	9,826.00	7,500.00	0.0%
4410125 · Interest- Co. Pooled Investment	1,970.00	5,126.21	1,955.00	-0.76%
4410127 · Interest- ERAF Co. Pooled		4.55		
4511210 · HOPTR	2,955.00	1,465.59	2,933.00	-0.74%
4570110 · Expense Reimbursements		11,818.80		
4631145 · Service Contract Revenue	100,214.00	104,978.00	107,226.00	7.0%
4640321 · CSA 13 Contract Rev	661,110.00	353,319.00	716,435.00	8.37%
4710631 · Paramedic Reimbursement	34,000.00	16,684.60	34,000.00	0.0%
4710642 · Miscellaneous Rev	500.00	165.90	500.00	0.0%
Total Revenue	2,902,577.00	1,717,045.92	3,058,675.00	5.38%
Expenditures				
5110110 · Salaries - Regular Staff	977,710.00	623,304.40	1,021,075.00	4.44%
5110310 · Acting Pay	10,000.00	3,303.15	10,000.00	0.0%
5110313 · Holiday Pay	40,470.00	23,173.20	41,835.00	3.37%
5110319 · FLSA Pay	24,037.00	7,540.96	24,847.00	3.37%
5120110 · Overtime Pay	150,000.00	249,393.44	150,000.00	0.0%
5130120 · Benefits - Group Medical	364,971.00	258,019.82	379,843.00	4.07%
5130130 · OPEB Trust Contribution	62,000.00	41,336.00	67,000.00	8.06%
5130510 · PERS - Pension	607,060.00	542,599.45	627,771.00	3.41%
5140115 · Workers Comp Ins.	98,697.00	63,702.98	108,786.00	10.22%
5140116 · 4850 Reimbursements (Contra)		-5,197.72		
5140130 · Physician Services	2,450.00	0.00	2,450.00	0.0%
5140140 · Social Security & Medicare	91,970.00	61,940.02	95,453.00	3.79%
5140145 · Unemployment Ins.	1,540.00	896.00	1,400.00	-9.09%
5210120 · Consultant Fees	4,350.00	1,050.00	4,350.00	0.0%
5210122 · Marketing	900.00	638.00	1,000.00	11.11%
5210128 · Fingerprinting/Background	500.00	0.00	500.00	0.0%
5210131 · Legal Services	10,000.00	0.00	10,000.00	0.0%
5210146 · Indep. Contractor Fees	107,357.00	53,152.10	107,357.00	0.0%

Marinwood Community Services District
FY 2023-2024 BUDGET
DRAFT

	Fire Dept			
	22/23 Budget	Actuals* 2/28/2023	23/24 Budget	% Change in Budget
5210210 · Audit & Accounting	7,000.00	3,831.26	7,000.00	0.0%
5210230 · Payroll Service Fees	5,400.00	2,925.30	5,400.00	0.0%
5210525 · Insurance - General	21,310.00	20,795.94	21,310.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	6,250.00	4,259.97	6,250.00	0.0%
5210810 · Utilities - Gas & Electric	11,500.00	10,399.17	11,500.00	0.0%
5210815 · Garbage Removal	3,160.00	2,210.50	3,160.00	0.0%
5210835 · Utilities - Water & Sewer	7,500.00	5,981.16	7,500.00	0.0%
5210910 · Maint. - Vehicles	16,000.00	17,799.15	16,000.00	0.0%
5210920 · MERA Operating	21,641.00	21,563.00	21,641.00	0.0%
5211140 · Vegetation Management	10,000.00	0.00	10,000.00	0.0%
5211310 · Awards & Incentives	2,000.00	0.00	2,000.00	0.0%
5211315 · Professional Development	10,000.00	1,126.57	10,000.00	0.0%
5211325 · Conferences & Meetings	1,350.00	493.70	1,350.00	0.0%
5211330 · Memberships & Dues	4,900.00	7,302.10	4,900.00	0.0%
5211440 · Travel	1,000.00	0.00	1,000.00	0.0%
5211520 · Publications & Legal Notices	400.00	140.18	400.00	0.0%
5211610 · County-Wide Fees	10,200.00	6,684.88	10,200.00	0.0%
5211710 · Long Term Debt - Principal	39,125.00	39,118.63	40,299.00	3.0%
5211715 · Long Term Debt - Interest	3,628.00	3,634.36	2,454.00	-32.36%
5220110 · Admin & Office Supplies	5,700.00	1,277.61	5,700.00	0.0%
5220130 · Copier Lease & Printing	1,915.00	1,365.51	1,915.00	0.0%
5220210 · Equip. Maintenance/Replacement*	19,600.00	9,661.71	17,100.00	-12.76%
5220220 · Small Tools	500.00	0.00	500.00	0.0%
5220310 · Land & Buildings Maintenance	7,500.00	4,081.71	7,500.00	0.0%
5220610 · Gasoline/Fuel	500.00	298.50	500.00	0.0%
5220810 · Miscellaneous Supplies	19,500.00	1,657.73	19,500.00	0.0%
5220825 · Uniforms & Apparel	8,500.00	210.00	8,500.00	0.0%
5220827 · Janitorial Supplies	1,000.00	556.92	1,000.00	0.0%
5220830 · Volunteer Fire Department	10,000.00	0.00	10,000.00	0.0%
5220910 · Capital Outlay - Improvements			60,000.00	
5220920 · Capital Reserves Designation	80,000.00	0.00	80,000.00	0.0%
Total Expenditures	2,891,091.00	2,092,227.36	3,048,246.00	5.44%
Net Gain/Loss	11,486.00	-375,181.44	10,429.00	-9.2%

Marinwood Community Services District
FY 2023-2024 BUDGET
DRAFT

	Streetlights			
	22/23 Budget	Actuals* 2/28/2023	23/24 Budget	% Change in Budget
Revenue				
4120610 · Special Tax Assessment	24,225.00	13,323.75	24,225.00	0.0%
4120611 · Special Tax- Admin Fee (contra)	-100.00	-37.57	-100.00	0.0%
Total Revenue	<u>24,125.00</u>	<u>13,286.18</u>	<u>24,125.00</u>	<u>0.0%</u>
Expenditures				
5210825 · Utilities - Street Light Elec.	19,500.00	13,654.47	19,500.00	0.0%
5210915 · Maint. - Streetlights	4,125.00	2,628.18	4,125.00	0.0%
5211610 · County-Wide Fees	500.00	500.00	500.00	0.0%
Total Expenditures	<u>24,125.00</u>	<u>16,782.65</u>	<u>24,125.00</u>	<u>0.0%</u>
Net Gain/Loss	<u>0.00</u>	<u>-3,496.47</u>	<u>0.00</u>	<u>0.0%</u>



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: March 14, 2023
Re: CalOES Resolution: Designation of Applicant's Agent

Directors,

Please see the included CalOES resolution designating an "Applicant's Agent." This resolution, once approved, authorizes the District Manager to "execute for and on behalf of" the District in regards to disaster assistance claims filed with FEMA and CalOES. An identical resolution currently on file with CalOES was previously approved over three years ago requiring a new resolution to be approved and submitted.

A detailed update regarding the District's current FEMA Request for Public Assistance is included in the district manager report.

Staff Recommendation: Approve CalOES Resolution "Designation of Applicant's Agent Resolution for Non-State Agencies" as presented.



BE IT RESOLVED BY THE Board of Directors OF THE Marinwood Community Services District
(Governing Body) (Name of Applicant)

THAT District Manager, OR
(Title of Authorized Agent)

_____, OR
(Title of Authorized Agent)

(Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the Marinwood Community Services District,
(Name of Applicant)

- **Federally declared Disaster (DR), Fire Mitigation Assistance Grant (FMAG), California State Only Disaster (CDAA), Immediate Services Program (ISP), Hazard Mitigation Grant Program (HMGP), Building Resilient Infrastructure and Communities (BRIC), Legislative Pre-Disaster Mitigation Program (LPDM),** under Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.
- **Flood Mitigation Assistance Program (FMA),** under Section 1366 of the National Flood Insurance Act of 1968.
- **National Earthquake Hazards Reduction Program (NEHRP)** 42 U.S. Code 7704 (b) ((2) (A) (ix) and 42 U.S. Code 7704 (b) (2) (B) National Earthquake Hazards Reduction Program, and also The Consolidated Appropriations Act, 2018, Div. F, Department of Homeland Security Appropriations Act, 2018, Pub. L. No. 115-141
- **California Early Earthquake Warning (CEEW)** under CA Gov Code – Gov, Title 2, Div. 1, Chapter 7, Article 5, Sections 8587.8, 8587.11, 8587.12

That the Marinwood Community Services District, a public entity established under the
(Name of Applicant)

laws of the State of California, hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.



Please check the appropriate box below

- ☒ This is a universal resolution and is effective for all open and future disasters/grants declared up to three (3) years following the date of approval.
- ☐ This is a disaster/grant specific resolution and is effective for only disaster/grant number(s): _____

Passed and approved this 14 day of March, 2023

Sivan Oyserman, President, Board of Directors
(Name and Title of Governing Body Representative)

Lisa Ruggeri, Vice-President, Board of Directors
(Name and Title of Governing Body Representative)

Bill Shea, Director, Board of Directors
(Name and Title of Governing Body Representative)

CERTIFICATION

I, Tiffany Combrink, duly appointed and Board Secretary of
(Name) (Title)
Marinwood Community Services District, do hereby certify that the above is a true and
(Name of Applicant)

correct copy of a resolution passed and approved by the Board of Directors
(Governing Body)
of the Marinwood Community Services District on the 14 day of March, 2023.
(Name of Applicant)

(Signature)

Board Secretary

(Title)

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.

FEMA Claim/Creek Bank Failure:

Preliminary works continues in regards to repairs. The services of engineer Matt Smeltzer have been engaged to perform not only the engineering plan for the creek channel and lower creek bank stabilization work, but Mr. Smeltzer will also assist the District with the environmental regulatory application and permit process as well as the County application and permit process. Mr. Smeltzer has extensive experience with this type of work and has already proven to be a huge asset in this regard.

Staff have engaged the services of a licensed surveyor who has already completed the needed topographic surveys of the entire impacted area.

Miller Pacific Engineering Group is working on the geotechnical and civil engineering aspects of this project, including plans for the work needed to occur at the top of the creek bank to support of the pool mechanical facility.

Staff has submitted a Request for Public Assistance application to FEMA in relation to the storm event causing this damage having been declared by the federal and state government as a disaster event for all of Marin County. We have already conducted the initial exploratory phone conference with our assigned FEMA representative. In addition, on March 9th I attended the County-wide applicant briefing hosted by the State of California Office of Emergency Services (CalOES). We are scheduled to conduct our first on-site meeting (Recovery Scoping Meeting) with both FEMA & CalOES representatives on March 17th. This meeting will result in the identification of the individual “projects” needed to repair the respective damages as well as the formulation of a formal Damage Description for each.

Staff will continue to keep the board apprised as these efforts further develop. As mentioned prior, the FEMA application and documentation process is long and arduous. It will still be some time before we will know if FEMA accepts our damages as eligible and obligates the respective funding.

Other Items of Note:

- **SDRMA Spring Education Day** – Myself along with Assistant Recreation Director Robyn Bruton and Board Director Lisa Ruggeri will be attending SDRMA’s annual Spring Education Day on March 22nd in Sacramento. While this conference offers multiple relevant workshops, Robyn will be participating in the full-day Safety Specialist Certificate Program. Director Ruggeri & I will be attending the full-day Special District Leadership Academy Governance Foundations Workshop. In addition to valuable learning, the District receives credits for both our attendance at the conference as well as additional credits for attending these specific workshops. The credits result in discounts applied to both our Property/Liability and Work Comp premiums.
- **Gas Water Heater Conversion Program** – Through assistance and notice provided by the County directly to the District, we have an opportunity to convert two of our three gas water heaters to more efficient electric water heaters at no cost to the District. We have already conducted an initial site visit and have received the needed documentation. Staff will be following up to take full advantage of this opportunity.

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.



To: Marinwood Board of Directors

From Darin White, Fire Chief

Date: March 14, 2023

Re: Fire Department Update

Marin Wildfire Prevention Authority (MWPA)-Vegetation Management

Per the Marin Wildfire Prevention Authority's Executive Director, Mark Brown's monthly report,

The application period for Low- income Senior Homeowner Exemptions closes on June 30, 2023. Please see the link: [Senior Exemption \(marinwildfire.org\)](http://marinwildfire.org).

Recent Board actions include approval of a conflict of interest code amendment, approved rental office space for the expanding Defensible Space Inspector Consortium. The planning process for 2023-2024 is under way and on schedule.

Completed Work:

In January of this year roadside vegetation management work occurred along Windstone Drive and Blackstone Drive to remove fire hazardous plants including Juniper to reduce roadside ignition potential.

Upcoming Work:

19.7 Acres of Marinwood CSD Open Space will be grazed between May and July of this year.

Defensible space zones will be created behind homes along Heatherstone Dr., Johnstone Dr., and Blackstone Dr. that abut the Grasshopper Hill Open Space. Work will occur in coordination with the Miller Creek School District to create defensible space zones between the Miller Creek Middle School and residences along Ellen Drive, Caja Court, and Las Gallinas Avenue. Work will occur in April of this year.

Roadside vegetation crews will continue to remove juniper and other hazardous plant materials in parking strips and medians as identified in phase 2 of this year's roadside vegetation management project. Work will occur as soon as late March.

Guidelines/COVID-19:

On Tuesday February 28, 2023, the COVID-19 State of Emergency expired after nearly 3 years. California experienced more than 100,000 deaths and despite the current lifting of the state of emergency, many people are being infected with COVID and its variants.

Many persons are still considered vulnerable, and COVID is resulting in nearly 340 daily deaths in the U.S. As such people are encouraged to obtain vaccination and boosters, wear face coverings, wash hands frequently, and when possible, maintain some social distance from others (especially during large indoor gatherings).

As a reminder, at this time in 2020 an estimated 2,200 people were dying from COVID related complications each day. The number increased to 3,300 daily in 2021 at the same time, and at the same time in 2022 the number was 2,400 a day. Make no mistake, COVID is still a deadly virus and is taking more lives than the flu. An estimated 9 out of 10 Americans have had COVID-19 at least once. An estimated 7 out of 10 completed the primary vaccinations.

California (Governor Gavin Newsom) including San Francisco (Mayor Breed) and others took an aggressive stance to fend off COVID-19 and those early actions may have saved thousands of lives. Other States that have statewide COVID emergency declarations in place include: Colorado, Texas, New Mexico, Georgia, Delaware and Rhode Island.

When the federal government ends its public health emergency on May 11, 2023, private insurers won't have to pay for COVID tests without cost sharing. (Information courtesy of John Woolfolk, Marin IJ)

Celebration of Life (Services for Paul Crimmins)





Above photos taken by Mr. Frost of the Marin Independent Journal). On the right, the Honor Guard marches into the Community Center, followed by Paul Crimmins's family and close friend, SRFD Captain Jeff Conover. On the left Hilary Crimmins is presented with the flag of the Unites States of America from Chief Darin White. Paul will be memorialized on the State of California Fallen Firefighters Wall in October of this year and at the National Fallen Firefighter Memorial in 2024.

More than an estimated 200-300 persons attended, and they included retirees, active members, State Assemblymember Damon Connolly, San Rafael Councilmember Eli Hill, Dr. Stephen Mizroch, and Commissioner Stan Burford. Special thanks to Eric Dreikosen, John Bagala, Jeff Conover, Kenny Martin, Ca. Ryan Brackett, BC Kyle Hamilton, and every agency in Marin County for enabling our on-duty crews to be present at the services.

Marinwood Fire Department Statistics: February 2023

The Marinwood Fire Department responded to 100 emergency calls in February 2023. A little over two thirds of the calls were medical incidents. The department responded to one fire in San Rafael at the Smith Ranch Homes off of Deer Valley Drive. A fire was reported inside an oven after the resident accidentally turned it on when trying to set the clock. Fortunately the fire was contained to the closed oven and E58 assisted with smoke removal.

<i>Incidents by Area and Type</i>								
Area	MA	PSA	FA/NN	FIRE	HAZMAT	COVER	OTHER	TOTAL
Marinwood	13	6	0	0	0	N/A	0	19
CSA 13	7	0	0	0	0	N/A	0	7
Old JPA (Mont Marin)	8	2	0	0	1	N/A	0	11
New JPA (East of 101)	31	8	2	1	1	N/A	0	43
SR Mutual Aid	6	4	1	0	0	0	0	11
MC JPA	2	0	0	0	0	N/A	0	2
MC Mutual Aid	0	0	0	0	0	N/A	0	0
Novato	2	4	0	0	0	1	0	7
Total number	69	24	3	1	2	1	0	100
<i>Percentage of total</i>	<i>69.0%</i>	<i>24.0%</i>	<i>3.0%</i>	<i>1.0%</i>	<i>2.0%</i>	<i>1.0%</i>	<i>0.0%</i>	

Call types:

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

Average response time for Engine 58: 5 minutes, 36 seconds



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: March 14, 2023
Re: Park & Recreation Commission Appointments

Directors,

Please see the included letter of interest in appointment to the Park & Recreation Commission submitted by Marinwood resident Angela Bliss-Steiner. The following information details current openings as it relates to appointment opportunities:

Park & Recreation Commission:

There is currently one (1) regular commissioner seats and one (1) vacant alternate commissioner seat that can be appointed for two-year terms (Jan 2023 – Dec 2024).

Should the Board approve the appointment, Ms. Bliss-Steiner will be seated as a Commissioner for their next meeting occurring on March 28, 2023.

Staff Recommendation: Appoint Ms. Angela Bliss-Steiner to a regular seat on the Park & Recreation Commission, effective immediately, for a term expiring December 2024.

To: Marinwood CSD Board of Directors

Dear Marinwood CSD Board of Directors,

I am excited to express my interest in applying for a seat on the Park and Recreation Commission. Growing up in Marinwood (on the Halloween street no less!), I have had the pleasure of experiencing all the wonderful things that our community has to offer, including exploring the beautiful creek, picking fresh blackberries, attending exciting Marinwood Summer camps, and enjoying the delightful pancake breakfasts with the Fire Department.

As an adult, I feel incredibly fortunate to have returned to the community with my family, and witness my young sons relishing the same experiences that brought me so much joy growing up. I am passionate about giving back to the community that has given me so much and would be honored to serve as a member of the Park and Recreation Commission, ensuring that the neighborhood continues to provide magical experiences for all its members to enjoy.

Thank you for your consideration, and I look forward to the opportunity to serve the community.

Sincerely,

Angela Bliss-Steiner



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: March 14, 2023
Re: Miller Creek Trail Initiative: Environmental Studies

Directors,

As you are aware, the District recently formed an agreement with the developers of The Oaks Senior Living LLC in regards to their financial contribution towards a potential multi-use trail proposed to be constructed from Las Gallinas Ave to the planned roadway extension of Marinwood Ave leading to the senior living facility site. The terms of the agreement obligates the developers to contribute \$150K towards the total expense of this project.

As this initiative is still in the exploratory phase in regards to overall feasibility, the next steps in the initiative would be the engagement of needed environmental and cultural studies to assess any potential impacts. District staff have researched the needs and costs to have this work performed. The respective assessments and their associated cost estimates are as follows:

1. Wildlife Assessment: \$2000 - \$2500
2. Botanical Assessment: \$2500 - \$3000
3. Cultural Assessment: \$2000 - \$2500

The combined total is estimated to \$6500 - \$8000.

In regards to the botanical assessment, this work is best performed in Spring as the majority of plant species, including any potential sensitive or protected species, are typically coming into bloom during this time of year.

Having the assessments performed does not obligate the District to the project as a whole at this time. However, findings from these assessments are critical and required should this initiative move forward. They will thoroughly assess potential environmental and cultural impacts, if any, and related mitigation measures that may be needed should the initiative move forward. Findings from the assessments will be presented to the Board once completed and will also be incorporated into formal public outreach efforts for this initiative. Information gained from all of these activities will then allow the District to make an informed decision on whether or not to move forward with this project.

Staff Recommendation: Authorize staff to engage environmental assessments needed for the Miller Creek Trail Initiative.

Parks and Recreation Report
March 2023
Submitted by: Luke Fretwell, Recreation Director

RECREATION ACTIVITY REPORT

Summary

This past month the Recreation Department facilitated the start of a handful of new recreation classes, hosted our annual Raise a Glass winter wine tasting event, conducted numerous summer staff interviews, readied the pool for the start of the pool season, and continued preparing for the opening of summer camp registration.

Summer Camp Registration

Summer Camp and Swim Lesson registration opens for Marinwood residents on Monday, March 13th and non-residents on Thursday, March 16th. The first couple weeks of registration are always extremely hectic, with almost continuous customer walk-ins, phone calls, and emails. Staff has spent the past few weeks making sure all our registration links work correctly and making sure all necessary information is posted and correct.

Unfortunately, due to weather-related supply-chain delays, our spring/summer catalog is coming out a couple weeks later than anticipated, and likely not before registration opens. Staff has attempted to get the word out about camp registration through increased emails, flyers, signs, and online marketing.

Spring Classes & Camps

We are excited to be offering a handful of new recreation classes as well as some that we have not offered since before the pandemic. Some of these classes include a watercolor painting class for adults, a new martial arts class for kids called White Crane Silat, and the return of our adult Pilates class.

Pool

The Marinwood Waterdevils swim team began their season on Wednesday, March 1st. It was great to see the swimmers and coaches back on pool deck.

The pool opens to the public on April 3rd, at which time we will be offering adult lap swim, recreation swim, private swim lessons, youth water polo, swim team, and lifeguard training classes.

Raise a Glass

Our 12th annual "Raise a Glass" wine tasting took place on Saturday, March 4th from 2-5pm. It was a wonderful event, featuring 14 local wineries, live music by Duo Gadjo, and meat/cheese platters by Marinwood Market. We had a good turnout and everyone seemed to have a good time.

Our next event is our Spring Art Show on Saturday, April 22nd from 3-7pm.

Recruitment/Interviews

Staff has spent the past month conducting numerous interviews for prospective lifeguards and summer camp counselors. Each summer our department employs more than 200 high school and college age seasonal staff members.

PARKS MAINTENANCE ACTIVITY REPORT

Summary

This past month the parks maintenance staff, in addition to the normally scheduled duties, has spent time performing erosion control plantings in multiple areas of the creek, completed pool equipment start-up maintenance ahead of the pool season, repaired and re-stained tables and benches at the community center and pool, erected a temporary fence at the landslide site, and made repairs to playground equipment at Creekside Park.

Storm Response

Staff continues to supply sand and sandbags in the Marinwood Parking lot for residents contending with flooding issues.

Staff has continued to monitor the drains, culverts, and v-ditches throughout the District during the ongoing storms, clearing debris and blockages as needed. A few of our v-ditch drains have required continual attention this year and will likely need repairs after the rainy season.

Pool Preparation

Staff have finished de-winterizing the pool in preparation for the pool season. While everything is successfully up and running, our inspections found one of our two main pool heaters occasionally malfunctioning. A technician has been scheduled to assess the unit in the next week.

Concrete repairs to the pool deck took place last month. Cracks were filled, uneven patches were ground down, and mastic was replaced in several areas.

We will have some of the drains and equalizers replaced in the main and tot pools later this month.

Last month staff erected a temporary fence to block off the compromised area behind the pump house and hillside picnic area in the pool complex. We also relocated the tables and planters to maintain a usable picnic area away from the hazard zone.

Staff have begun making repairs to some of the picnic tables and benches at the pool and community center, as weather allows. Everything should be good to go for the pool's opening on April 3rd.

Erosion Control

Staff have continued to perform strategic plantings of willow shoots along the creekbank at multiple locations to hopefully slow erosion in those areas.

Daily/Weekly Tasks:

- Clean and restock Community Center
- Clean and restock park bathroom
- Empty garbage in all 3 parks and at trailheads
- Restock dog waste bags at dog stations
- Mow, edge, and blow in all 3 parks
- Check drains and culverts
- Check playground equipment in all 3 playgrounds for damage/vandalism
- Check and adjust pool chemistry*