

# City of Marina



City of Marina  
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MARINA, CA 93933  
831- 884-1212; FAX 831- 384-0425  
[www.cityofmarina.org](http://www.cityofmarina.org)

## ANNUAL PROGRAM COMPLIANCE REPORT

In Fiscal Year 2020/21, the City of Marina performed the City's first sustainable pavement project along with finalizing design for the reconstruction of Flower Circle. The following is a summary of the Reservation Road Pavement Rehabilitation Project:

### **2020 Reservation Road Pavement Rehabilitation Project**



The project addressed the failing pavement section of Reservation Road between Salinas Avenue and Imjin Parkway. As a major arterial connection for the City's Street network, there was a concern of the integrity of the pavement section especially during winter season. This segment of Reservation Road accounts for much of the annual pothole patching effort by maintenance staff. Patching is only a stop-gap temporary treatment which does not halt the rate of deterioration of this segment of roadway. Rehabilitation of this segment of Reservation Road is critical at this time as motorists will rely on Reservation Road more while the Imjin Parkway Widening Project is in construction for two years.



FIGURE 1: Geotechnical Investigation and PCI Survey Locations

The project rehabilitated the failing pavement, address an area of stormwater ponding on the south side of the roadway, narrowed the lane widths to encourage slower vehicle speeds, and provided a wider north shoulder as a result of narrower lanes.



As part of the ongoing pavement rehabilitation, staff evaluated various methodologies to reduce costs and carbon footprint. Staff contracted a Geotechnical firm to design a sustainable pavement treatment known as cold-in-place recycling that reused the existing pavement section as recycled asphalt pavement. The process minimizes traffic disruption, reduces the number of off-haul trucking trips and thus environmental impacts, and speeds up paving production. The use of this sustainable paving construction process provides cost savings of 35% in comparison to traditional pavement rehabilitation methods. This method also reduced waste to the landfill, energy consumption by 76% and Green House Gas emissions by 79%. The rehabilitation has been designed to provide an expected life of 20 years which is equivalent to the expected life for a traditional rehabilitation project. The total project costs with two change orders were \$1,703,363.90.



*Front of CIR Train – Emulsion, Water & Grinder (11/9/2020)*



*Recycled of pavement grindings*



Rear of CIR Train – Paving Machine & Roller



Reservation Road, November 2021 (looking towards Downtown)

## CITY OF MARINA – MEASURE X FUNDING BALANCE SUMMARY

	<b>Year 2021 Balance Sheet</b>		
	<b>Transportation Safety and Investment Fund Fund 222</b>	<b>Measure X Capital Projects Fund Fund 422</b>	<b>Total</b>
<b>REVENUES</b>			
Carryover from Previous Year	627,437	3,248,521	3,875,958
Measure X Revenue	847,410	-	847,410
Earning on Interest	2,362	52,565	54,927
<b>Total Revenues</b>	<b>1,477,208</b>	<b>3,301,086</b>	<b>4,778,295</b>
<b>EXPENDITURES</b>			
Expenditures	6,000	2,101,815	2,107,815
<b>Total Expenditures</b>	<b>6,000</b>	<b>2,101,815</b>	<b>2,107,815</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	2,600,000	2,600,000
Transfer out	(600,000)	-	(600,000)
<b>Total Other Financing Sources</b>	<b>(600,000)</b>	<b>2,600,000</b>	<b>2,000,000</b>
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$ 871,208</b>	<b>\$ 3,799,271</b>	<b>\$ 4,670,480</b>

## CITY OF MARINA – MEASURE X FUNDING BALANCE SUMMARY

### Measure X

Revenues, Expenditures and Change in Fund Balance

Fiscal Year Ending June 30, 2021

	Measure X	XCIP	Total
Beginning Balance - 6/30/2020	627,437	3,248,521	3,875,958
Measure X Revenues	847,410	-	847,410
Interest	2,362	52,565	54,927
Transfers in - Measure X	-	600,000 a	600,000
Other Funds	-	2,000,000 b	2,000,000
<b>Total Resources</b>	<b><u>1,477,208</u></b>	<b><u>5,901,086</u></b>	<b><u>7,378,295</u></b>
Expenditures	6,000	2,101,815	2,107,815
Transfers Out	600,000	-	600,000
<b>Total Uses</b>	<b><u>606,000</u></b>	<b><u>2,101,815</u></b>	<b><u>2,707,815</u></b>
<b>Ending Balance</b>	<b><u>871,208</u></b>	<b><u>3,799,271</u></b>	<b><u>4,670,480</u></b>

**CITY OF MARINA**  
**TRANSPORTATION SAFETY AND**  
**INVESTMENT PLAN ACCOUNT FUNDS**  
**WITH INDEPENDENT**  
**AUDITORS' REPORT**

**JUNE 30, 2021**

\* \* \*



**Chavan & Associates, LLP**  
Certified Public Accountants  
15105 Concord Circle, Suite 130  
Morgan Hill, CA 95037

**CITY OF MARINA**  
**Transportation Safety and Investment Plan Account Funds**  
**June 30, 2021**

**Table of Contents**

	<u>Page No.</u>
<b>FINANCIAL SECTION:</b>	
Independent Auditors' Report.....	1 - 2
Financial Statements:	
Balance Sheet.....	3
Statement of Revenue, Expenditures and Changes in Fund Balance .....	4
Notes to the Financial Statements.....	5 - 6
<b>SUPPLEMENTARY INFORMATION:</b>	
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual.....	8
<b>OTHER INDEPENDENT AUDITORS' REPORT:</b>	
Independent Auditors' on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance with <i>Government Auditing Standards</i> .....	10 - 11
Independent Auditor's Report on Compliance with TAMC Ordinance No. 2016-01 and the Measure X Master Programs Funding Agreement .....	12 - 13
<b>FINDINGS AND RECOMMENDATIONS:</b>	
Schedule of Findings and Recommendations .....	15

## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

City Council  
City of Marina  
Marina, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the City of Marina Transportation Safety and Investment Plan Account Funds, as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City's Transportation Safety and Investment Plan Account Funds, as of June 30, 2021, and the changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.



### **Emphasis of Matter**

As discussed in Note 1, the financial statements present only the Transportation Safety and Investment Plan Account Funds and do not purport to, and do not, present fairly the financial position of the City of Marina, as of June 30, 2021, the changes in its financial position, or, where applicable, its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the Transportation Safety and Investment Plan Account Funds financial statements that collectively comprise the City of Marina Transportation Safety and Investment Plan Account Funds financial statements. The accompanying supplemental information – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual on page 8 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplemental schedule is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the City's Transportation Safety and Investment Plan Account Funds financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedule – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2021, on our consideration of the City of Marina Traffic Safety and Investment Plan Account Funds' internal control over financial reporting and on our tests of its compliance with the requirements described in the TAMC's Ordinance No. 2016-01 and in the Agreement between TAMC and the City and other matters for the fiscal year ended June 30, 2021. The purpose of that report is solely to report our opinion on compliance and to describe the scope of our testing of internal control over financial reporting and the results of that testing, and not to provide an opinion on the effectiveness of the City of Marina Traffic Safety and Investment Plan Account Funds' internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Marina Traffic Safety and Investment Plan Account Funds' compliance.

*C & A LLP*

December 10, 2021  
Morgan Hill, California

**City of Marina****Transportation Safety and Investment Plan Accounting Fund****Balance Sheet****June 30, 2021**

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	Transportation Safety and Investment Fund	Measure X - Capital Projects Fund	Total
<b>ASSETS</b>			
Cash and investments	\$ 624,275	\$ 3,821,380	\$ 4,445,655
Receivables:			
Accounts	246,604	-	249,709
Interest	330	3,105	330
<b>Total Assets</b>	<b>\$ 871,209</b>	<b>\$ 3,824,485</b>	<b>\$ 4,695,694</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 25,214	\$ 25,214
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ 25,214</b>	<b>\$ 25,214</b>
<b>Fund Balance:</b>			
Restricted	871,209	3,799,271	4,670,480
<b>Total fund balances</b>	<b>871,209</b>	<b>3,799,271</b>	<b>4,670,480</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 871,209</b>	<b>\$ 3,824,485</b>	<b>\$ 4,695,694</b>

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

# **City of Marina**

## **Transportation Safety and Investment Plan Accounting Fund**

### **Statement of Revenues, Expenditures**

#### **and Changes in Fund Balance**

**June 30, 2021**

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	<b>Transportation Safety and Investment</b>	<b>Measure X - Capital Projects Fund</b>	<b>Total</b>
<b>REVENUES</b>			
Transportation Safety and Investment Plan Account revenue	\$ 847,410	\$ -	\$ 847,410
Use of money and property	2,362	52,565	54,927
<b>Total Revenues</b>	<b>849,772</b>	<b>52,565</b>	<b>902,337</b>
<b>EXPENDITURES</b>			
Current:			
Public Works	6,000	-	6,000
Capital outlay	-	2,101,815	2,101,815
<b>Total Expenditures</b>	<b>6,000</b>	<b>2,101,815</b>	<b>2,107,815</b>
Excess (Deficiency) of Revenues over Expenditures	843,772	(2,049,250)	(1,205,478)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	2,600,000	2,600,000
Transfers out	(600,000)	-	(600,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(600,000)</b>	<b>2,600,000</b>	<b>2,000,000</b>
Net Change in Fund Balances	243,772	550,750	794,522
Fund Balance Beginning	627,437	3,248,521	3,875,958
Fund Balance Ending	<b>\$ 871,209</b>	<b>\$ 3,799,271</b>	<b>\$ 4,670,480</b>

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

**City of Marina**  
**Transportation Safety and Investment Plan Account Fund**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Transportation Safety and Investment Plan Account Funds of the City of Marina (the City) is a governmental fund type. Governmental funds are accounted for using a current financial resources measurement focus. The application of this measurement focus provides that, in general, only current assets and current liabilities are present on the balance sheet. Operating statements of these funds present revenues and expenditures.

The modified accrual basis of accounting is used for the Transportation Safety and Investment Plan Account Funds. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available). Measurable means that the amount of the transaction can be determined. Available means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures of governmental funds are generally recognized when the related fund liability is incurred.

**Reporting Entity**

The Transportation Safety and Investment Plan Account Funds from the Transportation Agency for Monterey County was approved on November 8, 2016. The revenue from the sales tax measure will be used to fund transportation safety and mobility projects in Monterey County. Expenditures are restricted to road improvements, pothole repairs, street and road maintenance, traffic deduction and regional safety, mobility and walkability.

The Transportation Safety and Investment Plan Fund financial statements and related accounting policies of the City conform with generally accepted accounting principles applicable to governments in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The Transportation Safety and Investment Fund accounts for the City's Measure X sales tax funds received and expended to invest in roads throughout Monterey County. The Measure X Capital Projects Fund is used to account for major capital projects related to transportation and safety. The financial statements present only the Transportation Safety and Investment Plan Account Fund and Measure X Capital Projects Fund and do not purport to, and do not present, the City's financial position and changes in financial position. The City's basic financial statements are available from the Finance Department at City's address and website.

**NOTE 2 – CASH DEPOSITS**

The City follows the practice of pooling cash and investments for all funds (including the Transportation Safety and Investment Plan Account Fund) under its direct daily control. Interest earned on pooled cash and investments is allocated periodically to the various funds based on average cash balances. Detailed disclosure regarding the City's investments of cash is included in the notes to City's basic financial statements.

**City of Marina**  
**Transportation Safety and Investment Plan Account Fund**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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**NOTE 3 – MAINTENANCE OF EFFORT**

The Measure X Master Programs Funding Agreement between the City and the Transportation Agency for Monterey County , as amended, requires that the City must expend each fiscal year from its general fund for street and highway purposes an amount not less than the annual average of its expenditures from its general fund during the 2009-10, 2010-11, and 2011-12 fiscal years, but not less than what was expended in 2016-17 (when Measure X passed), as reported to the Controller pursuant to Streets and Highways Code section 2151 (“Maintenance of Effort”). This baseline amount will be indexed annually to the Engineering News Record construction index.

The following eligible expenditures were made:

Fiscal year ended June 30:	
2010	\$ 262,149
2011	201,648
2012	<u>265,396</u>
Total	<u><u>\$ 729,193</u></u>
Three-year average	\$ 243,064
Fiscal year ended June 30, 2017	\$ 457,181
Maintenance of effort baseline	\$ 457,181
Engineering News Record construction index FY 2019/20	1.37%
Engineering News Record construction index FY 2020/21	1.27%
Index-adjusted maintenance of effort requirement	<u><u>\$ 469,301</u></u>
Current year eligible expenditures	\$ 2,866,170
Compliant (Yes or No)	Yes

Total expenditures from the general fund for street and highway purposes for the fiscal year ended June 30, 2021 was \$2,866,170. The City was in compliance with the Maintenance of Effort requirement of the Measure X Master Programs Funding Agreement between the City of Marina and the Transportation Agency for Monterey County.

**NOTE 4 – TRANSFERS TO/FROM OTHER FUNDS AND THE CITY**

Transfers into the Measure X Capital Projects Fund during the fiscal year ended June 30, 2021:

<b><u>Transfers from</u></b>	<b><u>Description of Transfer</u></b>	<b><u>Amount</u></b>
Transportation Safety and Investment Fund	Pavement repairs	\$ 600,000
From the City:		
General Fund	Pavement resurfacing	1,600,000
Road Maintenance and Rehab Fund	Pavement maintenance	400,000
	<b>Total Transfers</b>	<b><u>\$ 2,600,000</u></b>

## **SUPPLEMENTARY INFORMATION**

**City of Marina**  
**Transportation Safety and Investment Plan Account Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance**  
**Budget and Actual (GAAP Basis)**  
**For the Fiscal Year Ended June 30, 2021**

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	<u>Budgeted Amounts</u>		Variance with Final Budget	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive (Negative)</u>
<b>REVENUES</b>				
Transportation Safety and Investment Plan Account revenue	\$ 600,000	\$ 600,000	\$ 847,410	\$ 247,410
Use of money and property	-	-	2,362	2,362
<b>Total Revenues</b>	<u>600,000</u>	<u>600,000</u>	<u>849,772</u>	<u>249,772</u>
<b>EXPENDITURES</b>				
Current:				
Public Works	-	-	6,000	(6,000)
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>(6,000)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>600,000</u>	<u>600,000</u>	<u>843,772</u>	<u>243,772</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(600,000)	(600,000)	(600,000)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(600,000)</u>	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Net Change in Fund Balance	-	-	243,772	243,772
Fund Balance Beginning	<u>627,437</u>	<u>627,437</u>	<u>627,437</u>	<u>-</u>
Fund Balance Ending	<u>\$ 627,437</u>	<u>\$ 627,437</u>	<u>\$ 871,209</u>	<u>\$ 243,772</u>

The City employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the City Council to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the Measure X Special Revenue Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP. The expenditures noted above in excess of appropriations were covered by fund balance, appropriations available in other categories, or revenues in excess of budget.

**OTHER INDEPENDENT  
AUDITORS REPORT**



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

City Council  
City of Marina  
Marina, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Transportation Safety and Investment Plan Account Funds (Measure X Funds) of City of Marina (the "City") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise City of Marina's Measure X Funds financial statements, and have issued our report thereon dated December 10, 2021.

**Internal Control over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatement on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Compliance and Other Matters**

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



**Purpose of this Report**

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

*C & A LLP*

December 10, 2021  
Morgan Hill, California



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
TAMC ORDINANCE NO. 2016-01 AND THE MEASURE X  
MASTER PROGRAMS FUNDING AGREEMENT**

City Council  
City of Marina  
Marina, California

We have audited the City of Marina's (the "City") Transportation Safety and Investment Plan Account Funds' (the City's Measure X Funds) compliance with the types of compliance requirements described in the Transportation Agency's for Monterey County's (TAMC) Ordinance No. 2016-01 and the Measure X Master Programs Funding Agreement (the Agreement) between TAMC and the City, applicable for the fiscal year ended June 30, 2021.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the Transportation Safety and Investment Plan Account Funds.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the City's compliance based on our audit in accordance with the compliance requirements described in the Transportation Agency for Monterey County's (TAMC) Ordinance No. 2016-01 and in the Measure X Master Programs Funding Agreement (the Agreement) between TAMC and the City. The Measure X Master Programs Funding Agreement requires that the independent auditor shall perform at least the following tasks: (1) determine whether the recipient expended all Measure X funds received in compliance with Measure X, the Measure X Investment Plan, and the Policies & Project Descriptions, as they may be adopted or amended by TAMC from time to time, and the Agreement, (2) determine whether the Measure X revenues received and expended were accounted for and tracked in its own separate budget and fund titled "Transportation Safety & Investment Plan Account" and were not be comingled with any other funds and that the accounting system provides adequate internal controls and audit trails to facilitate an annual compliance audit for each fund type and the respective usage and application of said funds, and (3) determine whether the City met the Maintenance of Effort requirements imposed by Measure X and State law. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state laws and regulations applicable to the City occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance. However, our audit does not provide a legal determination of the City's compliance.

**Opinion on Compliance with the TAMC Ordinance No. 2016-01**

In our opinion, the funds allocated to and received by the City's Measure X Funds, complied, in all material respects, with the compliance requirements referred to above that are applicable in accordance to the compliance requirements described in the Transportation Agency for Monterey County's (TAMC) Ordinance No. 2016-01 and in the Measure X Master Programs Funding Agreement between TAMC and the City for the fiscal year ended June 30, 2021.



**Purpose of this Report**

The purpose of this report is solely to report our opinion on compliance with the TAMC Ordinance No. 2016-01 and to describe the scope of our testing over compliance and the results of that testing. This report is intended solely for the information and use of City Council, management of the Transportation Agency for Monterey County and for filing with the appropriate regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties.

*C & A LLP*

December 10, 2021  
Morgan Hill, California

## **FINDINGS AND RECOMMENDATIONS**

**City of Marina**  
**Transportation Safety and Investment Plan Account Fund**  
**Schedule of Findings and Recommendations**  
**For the Fiscal Year Ended June 30, 2021**

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None reported.

The definition of "Maintenance of Effort Report" shall be replaced in its entirety with the following:

Maintenance of Effort Report: A report to be adopted by a jurisdiction, no later than December 31 of each year the Measure X tax is in effect, verifying that Measure X funds received by the reporting jurisdiction have been used to augment, and not supplant, local resources spent in the fiscal year, as described in Article IV Section A.6. The amount of local resources spent for the fiscal year is calculated as the annual average of its expenditures from its general fund during the 2009-10, 2010-11, and 2011-12 fiscal years, but not less than what was expended in 2016-17 (when Measure X passed), as reported to the Controller pursuant to Streets and Highways Code section 2151. This baseline amount will be indexed annually to the Engineering News Record construction index."

General Fund Maintenance of Effort Calculation for Measure X FY 20/21		
General Fund Expenditures Reported by SCO -20/21		2,866,170
Greater of FYs 9/10, 10/11, 11/12 Average or FY 2016/17 Expenditures	434,257	
Adjusted by the ENR Index as provided by TAMC		(469,301)
Amount in Excess/(Short) of General Fund MOE		2,396,869
GF Expenditures 2009/10, 2010/11, 2011/12 Average	243,064	GF Expenditures 2017 434,257

I, the undersigned, certify that the above information is true and correct to the best of my knowledge.



Brian McMinn, Public Works Director

# *City of Marina*



*City of Marina*

211 HILLCREST AVENUE  
MARINA, CA 93933  
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[www.cityofmarina.org](http://www.cityofmarina.org)

## **CITY OF MARINA MEASURE X FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FOR YEARS 2021-2026**

### **FY 21/22**

<b>Project</b>	<b>Description &amp; Phase</b>	<b>Total Cost</b>	<b>Measure X</b>	<b>PCI</b>
APR1801	Annual Street Resurfacing	2,660,000	660,000	64
<b>Totals:</b>	<b>2,660,000</b>	<b>660,000</b>		

### **FY 22/23**

<b>Project</b>	<b>Description &amp; Phase</b>	<b>Total Cost</b>	<b>Measure X</b>	<b>PCI</b>
APR1801	Annual Street Resurfacing	2,660,000	660,000	64
<b>Totals:</b>	<b>2,660,000</b>	<b>660,000</b>		

### **FY 23/24**

<b>Project</b>	<b>Description &amp; Phase</b>	<b>Total Cost</b>	<b>Measure X</b>	<b>PCI</b>
APR1801	Annual Street Resurfacing	2,660,000	660,000	63
<b>Totals:</b>	<b>2,660,000</b>	<b>2,660,000</b>		

### **FY 24/25**

<b>Project</b>	<b>Description &amp; Phase</b>	<b>Total Cost</b>	<b>Measure X</b>	<b>PCI</b>
APR1801	Annual Street Resurfacing	2,660,000	660,000	63
<b>Totals:</b>	<b>2,660,000</b>	<b>2,660,000</b>		

### **FY 25/26**

<b>Project</b>	<b>Description &amp; Phase</b>	<b>Total Cost</b>	<b>Measure X</b>	<b>PCI</b>
APR1801	Annual Street Resurfacing	2,660,000	660,000	62
<b>Totals:</b>	<b>2,660,000</b>	<b>2,660,000</b>		

# *City of Marina*



*City of Marina*

211 HILLCREST AVENUE

MARINA, CA 93933

831- 884-1212; FAX 831- 384-0425

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

Date: December 3, 2021

To: Todd Muck  
Executive Director  
Transportation Agency for Monterey County  
55-B Plaza Circle  
Salinas, CA 93901

Re: Pavement Management Program Annual Report Letter

The City of Marina confirms that it has a Pavement Management Program that conforms to the criteria established by the Transportation Agency for Monterey County and included in the Measure X Agreement with the Local Agency. An approved Pavement Management Program must be in place to be eligible for Measure X funds.

The Pavement Management Program utilizes a software system developed by:

x      Metropolitan Transportation Commission StreetSaver,      [Web-App Version](#)

The system was updated by NCE and contains, at a minimum, the following elements:

- Inventory of all existing pavements under the local agency jurisdiction:

Centerline miles:	<u>75.28</u>
Total lane miles (or equivalent units):	<u>149.75</u>
The last update of the inventory was completed on:	<u>8/16/18</u>
- Average Pavement Condition Index (PCI) 59
- Identification of sections of roadways brought up to acceptable PCI levels for the current year:

Reservation Road, from Salinas Avenue to Imjin Parkway (3.5 lane miles)
PCI (prior): 32      PCI (completed): 100
- Amount spent to rehabilitate or replace deficient sections for the current year: \$1,703,363.90

You may contact me with any questions regarding the City's Pavement Management Program at (831) 884-1212.

Sincerely,

Brian McMinn, Public Works Director/City Engineer

## **SB 1 Project List for California Transportation Commission – FY 21/22**

**Project Description:**

The Annual Street Resurfacing Projects will be constructed in two phases, to include: (1) New Installation & Repairs of ADA Curb Ramps along with HMA Overlay, and (2) Microsurfacing and Slurry Seal Treatment of existing pavement.

**Location:**

Several locations throughout the City have been identified as in need of these improvements. Segments from Belle Drive to Westwood Court, Beach Road to 2nd Avenue, and Aaron Way to Zanetta Drive are being considered to receive the proposed treatments in the annual projects.

**Usefull Life:**

HMA Overlay, 10 to 15 years; Microsurfacing and Slurry Seal, 5 to 10 years

**Completion:**

Spring-Summer of 2022 for both Phase 1 & 2

RoadName	BegLocation	EndLocation	Treatment	Useful Life (Yrs)	PCI Prior	PCI Treated	Cost
BELLE DR	Cardoza Ave	END	HMA OVERLAY	15	45	100	93,904.17
BERNEY CT	Reindollar Ave	Hillcrest Ave	HMA OVERLAY	15	45	100	66,779.17
BOSTICK AVE	REINDOLLAR AVE	113' N/O LARSON CT	HMA OVERLAY	15	47	100	47,791.67
BRADLEY CIR	Carmel Ave	END	HMA OVERLAY	15	41	100	74,787.50
CARDOZA AVE	ABDY WY	NORTH END	HMA OVERLAY	15	44	100	451,400.00
DREW ST	480' N/O ADBY WY	EAST LAKEWOOD DR	HMA OVERLAY	15	44	100	201,500.00
DX DR	California Ave	EAST END	HMA OVERLAY	15	42	100	40,600.00
FITZGERALD CIR	Beach Rd	END	HMA OVERLAY	15	45	100	89,254.17
HUNTINGTON PL	Lakewood Dr	END	HMA OVERLAY	15	47	100	21,037.50
KONA CIR	Hilo Cir	END	HMA OVERLAY	15	44	100	39,266.67
LELIA PL	Crivello Rd	END	HMA OVERLAY	15	41	100	25,208.33
McCULLOCH CIR	Michael Dr	END	HMA OVERLAY	15	47	100	58,125.00
MELANIE RD	Penninsula Dr	Beach Rd	HMA OVERLAY	15	47	100	228,108.33
MESSINGER DR	LAKE DR (S)	SHOEMAKER PL	HMA OVERLAY	15	40	100	236,337.50
MESSINGER DR	SHOEMAKER PL	LAKE DR (N)	HMA OVERLAY	15	46	100	117,166.67
PENINSULA DR	VISTA DEL CAMINO	EUCALYPTUS ST	HMA OVERLAY	15	46	100	60,320.83
REDONDO CT	Cardoza Ave	END	HMA OVERLAY	15	45	100	79,437.50
SEASIDE CT	Reservation Rd	END	HMA OVERLAY	15	44	100	181,912.50
SUNRISE CIR	REINDOLLAR AVE	END	HMA OVERLAY	15	42	100	34,166.67
WESTWOOD CT	Reindollar Ave	END	HMA OVERLAY	15	44	100	36,112.50
							HMA Overlay Total: 2,183,216.67
BEACH RD	347' E/O MELANIE RD	DEFOREST RD	MICROSURFACING	10	89	95	9,228.33
CALIFORNIA AVE	Carmel Ave	Reservation Rd	MICROSURFACING	10	81	88	29,269.33
DEL MONTE BLVD	518' N/O BEACH RD	BEACH RD	MICROSURFACING	10	79	87	5,036.11
HILLCREST AVE	138' W/O OWEN AVE	ZANETTA DR	MICROSURFACING	10	81	88	5,971.39

RoadName	BegLocation	EndLocation	Treatment	Useful Life (Yrs)	PCI Prior	PCI Treated	Cost
PATTON PARKWAY	W END	CRESCENT AVE	MICROSURFACING	10	89	95	7,840.00
PATTON PARKWAY	CRESCENT AVE	1165' W/O CALIFORNIA AVE	MICROSURFACING	10	90	95	14,943.06
PATTON PARKWAY	1165' W/O CALIFORNIA AVE	CALIFORNIA AVE	MICROSURFACING	10	90	95	9,967.22
RESERVATON RD	DEL MONTE BLVD	ROBIN DR	MICROSURFACING	10	87	93	17,811.11
RESERVATON RD	ROBIN DR	SEASIDE CT	MICROSURFACING	10	87	93	12,088.22
RESERVATON RD	DUNES DR	SR 1 NB ONRAMPS	MICROSURFACING	10	79	86	15,712.67
SECOND AVE	EIGHTH ST	TENTH ST	MICROSURFACING	10	86	93	10,630.67
SECOND AVE	TENTH ST	415 S/O GENERAL STILLWELL DR	MICROSURFACING	10	87	93	2,076.67
AARON WAY	Cardoza Ave	Abdy Way	SLURRY SEAL	5	85	91	5,906.67
ABDY WAY	HEALY AVE	AARON WY	SLURRY SEAL	5	75	83	7,071.11
BAYER DR	Melville Rd	END	SLURRY SEAL	5	89	94	3,486.22
BAYER DR	Bostick Ave	Ridgeview Ave	SLURRY SEAL	5	82	89	8,436.00
BROSTROM DR	ABRAMS DR WEST	JORDAN CT	SLURRY SEAL	5	89	95	5,198.67
BROSTROM DR	JORDAN CT	ABRAMS DR EAST	SLURRY SEAL	5	86	93	8,712.67
CHARLIE ST	IMJIN RD	EAST END	SLURRY SEAL	5	67	76	2,100.00
COSTA DEL MAR RD	DE FOREST RD	CRESCENT AVE	SLURRY SEAL	5	86	93	7,054.67
COSTA DEL MAR RD	CRESCENT AVE	END	SLURRY SEAL	5	85	91	1,591.33
COVE WAY	Dolphin Cir	END	SLURRY SEAL	5	62	72	4,757.33
DIANA PL	Lynscott Dr	END	SLURRY SEAL	5	89	94	1,772.22
ELLIS CT	Salinas Ave	END	SLURRY SEAL	5	60	71	2,862.00
ELM AVE	Palm Ave	Carmel Ave	SLURRY SEAL	5	67	76	2,766.22
ESTRELLA DEL MAR WAY	Quebrada Del Mar Rd	END	SLURRY SEAL	5	85	91	5,574.67
FERRIS AVE	Sunrise Cir	Jean St	SLURRY SEAL	5	87	93	4,608.67
GARY CIR	Ferris Ave	END	SLURRY SEAL	5	85	91	844.44
GEORGE WY	Vista Del Camino Cir	De Forest Rd	SLURRY SEAL	5	86	93	2,197.56
GRANT ST	Seeno Cir	Owen Ave	SLURRY SEAL	5	87	93	1,963.33
HARRIS CT	Owen Ave	END	SLURRY SEAL	5	87	93	1,805.56
HEALY AVE	ABDY WY	PAUL DAVIS DR	SLURRY SEAL	5	74	83	3,173.33
HEALY AVE	PAUL DAVIS DR	MARINA DR	SLURRY SEAL	5	83	90	1,981.56
HILO AVE	Lake Dr	Ninol Dr	SLURRY SEAL	5	68	77	8,090.67
ISLA DEL SOL WY	Quebrada Del Mar Rd	Estrella Del Mar Way	SLURRY SEAL	5	86	93	3,091.56
LAKE CT	SR 1	END	SLURRY SEAL	5	62	72	8,400.00
LEXINGTON CT	Abrams Dr	END	SLURRY SEAL	5	63	74	5,280.00
LYNSCOTT DR	Carmel Ave	Reservation Rd	SLURRY SEAL	5	86	92	13,361.11
MARINA DR	Palm Ave	SOUTH END	SLURRY SEAL	5	67	76	6,613.33
MARINA DR	BEACH RD	125 S/O LILLIAN PL	SLURRY SEAL	5	85	91	6,292.22
MARTIN CIR	S CDS	VISTA DEL CAMINO	SLURRY SEAL	5	89	94	2,831.33

RoadName	BegLocation	EndLocation	Treatment	Useful Life (Yrs)	PCI Prior	PCI Treated	Cost
MBEST DR	Reservation Rd	NORTH END	SLURRY SEAL	5	85	91	7,230.67
MELVILLE AVE	Jean St	Bayer Dr	SLURRY SEAL	5	88	94	3,616.67
MICHAEL DR	E END @ MICHELLE CT	137' N/O SEAN CT	SLURRY SEAL	5	88	94	3,864.44
MICHELLE CT	Michael Dr	END	SLURRY SEAL	5	85	91	3,217.11
MORSE CT	Crescent Ave	EAST END	SLURRY SEAL	5	80	88	1,543.11
NEESON RD	IMJIN PARKWAY	163 W/O ELM ST	SLURRY SEAL	5	65	74	2,848.44
OWEN AVE	Grant St	Reindollar Ave	SLURRY SEAL	5	89	95	3,775.11
PENINSULA DR	SUSAN AVE	VISTA DEL CAMINO	SLURRY SEAL	5	60	71	2,321.56
QUEBRADA DEL MAR RD	COSTA DEL MAR RD	CRESCENT AVE	SLURRY SEAL	5	61	71	7,161.56
RENOVA RD	Third Ave	MARINA HIGH SCHOOL	SLURRY SEAL	5	60	71	6,255.56
ROBIN DR	Lake Dr	WEST END	SLURRY SEAL	5	60	71	7,295.33
SANDPIPER WAY	Dolphin Cir	END	SLURRY SEAL	5	62	72	2,624.00
SAN PABLO CT	Marina Dr	END	SLURRY SEAL	5	88	94	1,518.00
SEAN CT	Michael Dr	END	SLURRY SEAL	5	80	88	3,292.89
SEASIDE CIR	Reservation Rd	END	SLURRY SEAL	5	67	76	8,213.33
SEENO CIR	Grant St	END	SLURRY SEAL	5	86	93	1,627.78
SIRENA DEL MAR RD	CRESCENT AVE	QUEBRADA DEL MAR RD	SLURRY SEAL	5	82	89	6,084.44
VISTA DEL CAMINO CIR	171 N/O GEORGE WY	SOUTH END	SLURRY SEAL	5	62	72	3,378.00
VISTA DEL SUR	Susan Ave	END	SLURRY SEAL	5	76	84	1,019.56
ZANETTA DR	Reindollar Ave	Hillcrest Ave	SLURRY SEAL	5	62	73	6,125.56

Slurry Seal/Microsurfacing Total: 361,412.33

2021/2022 Fiscal Year Total 2,544,629.00