

# Agenda for the Regular Meeting of the Marinwood CSD Board of Directors Tuesday – November 12, 2024 – 6:00 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
<b>A.</b>	<b>CALL TO ORDER &amp; PLEDGE OF ALLEGIANCE</b>	
<b>B.</b>	<b>AGENDA</b>	Adopt
<b>C.</b>	<b>PUBLIC COMMENT ON CLOSED SESSION ITEMS</b>	
<b>D.</b>	<b>CLOSED SESSION</b> <i>Conference with Labor Negotiators Section 54957.6 Agency designated representatives: Eric Dreikosen. Represented Employees: Marinwood Professional Firefighters</i>	
<b>E.</b>	<b>OPEN SESSION: (Open Session will begin no earlier than 7:00PM)</b>	
<b>F.</b>	<b>CONSENT CALENDAR</b> a. Draft Minutes of Regular Meeting of October 8, 2024 b. Bills Paid Nos. 8802 – 8869	Approve
<b>G.</b>	<b>PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA</b> <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>	
<b>H.</b>	<b>DISTRICT MATTERS</b>	
	1. Fiscal Year 2024-2025: 1 <sup>st</sup> Quarter Profit & Loss Budget-to-Actuals Financial Statement and Variance Report	Review
	2. Resolution 2024-06: Fixing the Employer Contribution for Employees and Annuitants Under the Public Employees' Medical and Hospital Care Act	Approve
	3. District Manager Report	Review
<b>I.</b>	<b>FIRE DEPARTMENT MATTERS</b>	
	1. Chief Officer Report and Activity Summary	Review
<b>J.</b>	<b>PARK AND RECREATION MATTERS</b>	
	1. Recreation and Park Maintenance Activity Reports	Review
<b>K.</b>	<b>BOARD MEMBER ITEMS OF INTEREST - REQUESTS FOR FUTURE AGENDA ITEMS</b>	
<b>L.</b>	<b>ADJOURN</b>	
	<b>DATE OF NEXT REGULAR BOARD MEETING – December 10, 2024</b>	

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

# Marinwood Community Services District

Draft Minutes of Board of Directors Meeting  
Tuesday – October 8, 2024 – 6:00pm

**Time and Place:** 6:00PM Marinwood Community Center classroom.

**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 Kathleen Kilkenny, Chris Case, Sivan Oyserman, Lisa Ruggeri and Bill Shea.  
Staff: Recreation Director Luke Fretwell, Accounting & Payroll Manager Tiffany Combrink, San Rafael Fire Chief Abe Roman.

**Absent:** District Manager Eric Dreikosen

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

Closed session did not convene.

**B. Agenda**

Agenda adopted as presented.

**C. Public Comment on Closed Session Items**

Closed session did not convene.

**D. Closed Session**

*Conference with Labor Negotiators Section 54957.6. Agency designated representative: Eric Dreikosen.  
Represented Employees: Marinwood Professional Firefighters*

Closed session did not convene.

**E. Open Session**

Board President Kilkenny called the open session to order at 7:01PM

**F. Consent Calendar**

*a. Draft Minutes of Regular Meeting of September 10, 2024*

*b. Bills Paid Nos. 8731 - 8801*

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

All in favor. Motion carried unanimously.

**G. Public Comment Open Time for Items Not on Agenda**

Board of Directors received public comments regarding:

a. No public comments received

**H. District Matters**

1. *District Manager Report*

Board received District Manager Report

**I. Fire Department Matters:**

1. *Agreement Between the County of Marin and Marinwood Community Services District for Fire Protection and Emergency Services to County Service Area 13*

Case to approve/Oyserman to second “Agreement Between the County of Marin and Marinwood Community Services District for Fire Protection and Emergency Services to County Service Area 13”

All in favor. Motion carried unanimously

2. *Agreement Between the County of Marin and Marinwood Community Services District for Fire Protection and Emergency Services for The Juvenile Hall Site*  
Case to approve/Ruggeri to second “Agreement Between the County of Marin and Marinwood Community Services District for Fire Protection and Emergency Services for the Juvenile Hall Site.”  
All in favor. Motion carried unanimously.
3. *Request for Ballot Measure to Increase Paramedic Tax in Conjunction with a Potential Contract for Service with City of San Rafael to Provide Complete Fire Protection Services*  
Board reviewed Request for Ballot Measure to Increase Paramedic Tax in Conjunction with a Potential Contract for Service with City of San Rafael to Provide Complete Fire Protection Services
4. *Chief Officer Report and Activity Summary*  
Board received Chief Officer Report and Activity Summary

**J. Park and Recreation Matters:**

1. *Draft Minutes of Park & Recreation Commission Meeting of September 24, 2024*  
Board received Draft Minutes of Park & Recreation Commission Meeting of September 24, 2024
2. *Recreation and Park Maintenance Activity Reports*  
Board received Recreation and Park Maintenance Activity Reports

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

- Director Oyserman requests clarity regarding Fire Agreement with St. Vincent’s property

**L. Adjourn**

Meeting adjourned at 7:55pm

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 November 12, 2024

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
8802	10/2/2024	Chrissy Costello	1,669.60	Zumba	Rec	5210146	Adult	1,669.60
8803	10/2/2024	Jerry Mehciz	5,124.00	Tennis	Rec	5210146	Tennis	5,124.00
8804	10/2/2024	Paula Ockner	1,155.00	Creative Clay	Rec	5210146	Youth	1,155.00
8805	10/2/2024	Ryan Brackett	237.66	Q1 FY24/25 AFLAC	Fire	5130120	General	237.66
8806	10/2/2024	Cesar Correa	237.66	Q1 FY24/25 AFLAC	Fire	5130120	General	237.66
8807	10/2/2024	Sean Day	207.78	Q1 FY24/25 AFLAC	Fire	5130120	General	207.78
8808	10/2/2024	John Papanikolaou	222.06	Q1 FY24/25 AFLAC	Fire	5130120	General	222.06
8809	10/2/2024	Brandon Selvitella	217.68	Q1 FY24/25 AFLAC	Fire	5130120	General	217.68
8810	10/2/2024	Brian Smith	126.90	Q1 FY24/25 AFLAC	Fire	5130120	General	126.90
8811	10/2/2024	Jeff Smith	211.92	Q1 FY24/25 AFLAC	Fire	5130120	General	211.92
8812	10/2/2024	Westamerica Bank	42,752.99	E58 loan payment	Fire	5211710	General	41,507.74
					Fire	5211715	General	1,245.25
8813	10/9/2024	Nara Denning	370.00	Halloween face painter	Rec	5220819	Community	370.00
8814	10/9/2024	Master Sim	800.00	TKD - Sept	Rec	5210146	Youth	800.00
8815	10/9/2024	Jorge's Tree Service	4,750.00	tree removal	MWPA	5820100	General	3,250.00
					Park	5211528	General	1,500.00
8816	10/9/2024	Astro Jump	1,399.00	Halloween bounce house	Rec	5220819	Community	1,399.00
8817	10/14/2024	Airgas	387.94	pool chems	Rec	5220710	Pool	387.94
8818	10/14/2024	AFLAC	58.92	disability - Oct	Park	5130120	General	58.92
8819	10/14/2024	AT&T	80.25	internet - Oct	Park	5210725	General	80.25
8820	10/14/2024	Buck's Saw Service	131.72	equipment maintenance	Park	5220210	General	131.72
8821	10/14/2024	calPERS	8,333.00	CERBT Oct	Park	5130130	General	1,833.00
					Rec	5130130	General	833.00
					Fire	5130130	General	5,667.00
8822	10/14/2024	County of Marin	256.62	park fuel - Aug	Park	5220610	General	256.62
8823	10/14/2024	Coverall	1,176.00	janitorial - Oct	Rec	5211110	General	1,176.00
8824	10/14/2024	Everbank	687.51	copier lease	Rec	5220130	General	446.88
					Fire	5220130	General	171.88
					Park	5220130	General	68.75
8825	10/14/2024	Got Gophers	275.00	pest control	Park	5211532	General	275.00
8826	10/14/2024	Hagel Services	720.04	janitorial supplies	Rec	5220827	Building	720.04
8827	10/14/2024	Landesign	3,263.00	landscape contractor	Park	5211125	General	3,263.00
8828	10/14/2024	Lion Group	1,494.50	turnout cleaning and repair	Fire	5220810	General	1,494.50
8829	10/14/2024	Marin Landscape Materials	266.91	sand	Park	5220310	General	266.91
8830	10/14/2024	Marin Prof Firefighters	1,120.00	Oct dues	Rec	5211330	General	1,120.00
8831	10/14/2024	Marin Sanitary Service	3,144.65	Garbage - Sept	Park	5210815	General	2,201.26
					Rec	5210815	General	628.93
					Fire	5210815	General	314.46
8832	10/14/2024	Marinwood Market	4,247.25	summer camp lunches	Rec	5220819	Summer	4,247.25
8833	10/14/2024	Mill Valley Refuse	316.07	porta potty	Park	5211220	General	316.07
8834	10/14/2024	Ongaro & Sons	207.00	HVAC diagnostic	Rec	5220310	General	207.00
8835	10/14/2024	Pest Plus	259.00	pest control	Fire	5220310	General	90.00
					Rec	5220310	General	169.00
8836	10/14/2024	PG&E	1,661.52	Streetlights - Sept	Streetlights	5210825	General	1,661.52
8837	10/14/2024	Pitney Bowes	43.63	ink	Rec	5220110	General	43.63
8838	10/14/2024	Project A	40.00	email hosting	Rec	5220110	General	20.00
					Fire	5220110	General	20.00
8839	10/14/2024	SiteOne Landscape Supply	520.66	irrigation maintenance	Park	5220310	General	520.66
8840	10/14/2024	SDRMA	264.42	life ins - Nov	Fire	5130120	General	78.23
					Park	5130120	General	88.69
					Fire	5130120	General	97.50
8841	10/14/2024	Marin Ace	146.53	supplies	Rec	5220310	General	146.53
8842	10/14/2024	Marinwood CSD	100,370.51	Fire Salaries	Fire	5110110	General	24,750.88
				Fire OT	Fire	5120110	General	22,174.92
				FLSA	Fire	5110319	General	1,235.62
				Acting Pay	Fire	5110310	General	244.32
				4850 - Otis	Fire	5110110	General	3,757.60
				Admin Asst	Fire	5110110	Admin	1,111.36
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,111.36
				Admin Asst	Park	5110110	Admin	555.68
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	2,976.40
				Rec Dir	Park	5110110	General	1,275.60
				Rec salary	Rec	5110110	General	9,085.60
				Park salary	Park	5110110	General	8,321.60
				Park hourly	Park	5110210	General	225.00
				Building attendants	Rec	5110210	Building	256.00
				Pool Staff	Rec	5110210	Pool	9,519.92
				Aquatics	Rec	5110210	Aquatics	40.00
				Preschool	Rec	5110210	Preschool	6,130.75
				Afterschool	Rec	5110210	afterschool	1,856.75
				Community	Rec	5110210	Community	480.00

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				PR fees	Fire	5210230	General	127.19
				PR fees	Rec	5210230	General	86.79
				PR fees	Park	5210230	General	18.22
				SS + Medicare	Fire	5140140	General	3,990.60
				SS + Medicare	Rec	5140140	General	2,665.65
				SS + Medicare	Park	5140140	General	749.15
				EDU + SUI	Rec	5140145	General	115.14
				EDU + SUI	Park	5140145	General	2.28
				Benefits withholding	Park	2120066	General	-1,370.39
				Benefits withholding	Rec	2120066	General	-1,464.83
				Benefits withholding	Fire	2120066	General	-5,428.25
8843	10/14/2024	Marinwood CSD	14,795.76	Retire 10/04	Park	5130510	General	2,117.56
					Rec	5130510	General	2,331.35
					Fire	5130510	General	10,346.85
8844	10/23/2024	Annette Perry	104.00	refund tennis	Rec	4631915	Tennis	104.00
8845	10/23/2024	Janet Carter	268.35	Pilates	Rec	5210146	Adult	268.35
8846	10/23/2024	Margaret Dawson Schink	385.00	White Crane Silat	Rec	5210146	Youth	385.00
8847	10/23/2024	Jerry Mehcz	3,840.00	Tennis	Rec	5210146	Tennis	3,840.00
8848	10/23/2024	Michael Friedland	1,001.00	Watercolor Workshop	Rec	5210146	Adult	1,001.00
8849	10/23/2024	Marinwood CSD	91,338.65	Fire Salaries	Fire	5110110	General	24,750.88
				Fire OT	Fire	5120110	General	19,083.60
				Acting Pay	Fire	5110310	General	191.04
				4850 - Otis	Fire	5110110	General	3,757.60
				Admin Asst	Fire	5110110	Admin	1,111.36
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,111.36
				Admin Asst	Park	5110110	Admin	555.68
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	2,976.40
				Rec Dir	Park	5110110	General	1,275.60
				Rec salary	Rec	5110110	General	9,225.60
				Rec hourly	Rec	5110210	General	148.50
				Park salary	Park	5110110	General	8,469.87
				Park hourly	Park	5110210	General	240.00
				Building attendants	Rec	5110210	Building	256.00
				Pool Staff	Rec	5110210	Pool	3,576.03
				Preschool	Rec	5110210	Preschool	6,683.75
				Afterschool	Rec	5110210	Afterschool	1,772.00
				Community	Rec	5110210	Community	1,228.50
				PR fees	Fire	5210230	General	308.39
				PR fees	Rec	5210230	General	200.45
				PR fees	Park	5210230	General	50.06
				SS + Medicare	Fire	5140140	General	3,739.39
				SS + Medicare	Rec	5140140	General	2,430.56
				SS + Medicare	Park	5140140	General	606.94
				EDU + SUI	Rec	5140145	General	0.92
				Benefits withholding	Park	2120066	General	-1,278.55
				Benefits withholding	Rec	2120066	General	-1,474.63
				Benefits withholding	Fire	2120066	General	-5,428.25
8850	10/23/2024	Marinwood CSD	14,358.45	Retire 10/18	Park	5130510	General	1,937.32
					Rec	5130510	General	2,356.14
					Fire	5130510	General	10,064.99
8851	10/23/2024	Marinwood CSD	48,159.68	Health - Nov	Park	5130120	General	11,011.49
					Rec	5130120	General	9,343.37
					Fire	5130120	General	27,804.82
8852	10/23/2024	DC Electric	322.46	SL maintenance - Sept	Streetlights	5210915	General	322.46
8853	10/23/2024	Delta Dental	1,903.20	Dental - Nov	Fire	5130120	General	1,018.99
					Park	5130120	General	468.83
					Rec	5130120	General	415.38
8854	10/23/2024	Emergency Equip Mgmt	438.90	Boots - S.Day	Fire	5220810	General	438.90
8855	10/23/2024	Jochum Architects	541.25	bunkroom architect svcs	Fire	5220910	General	541.25
8856	10/23/2024	Leslie's Pool Supply	729.67	pool chems	Rec	5220710	Pool	729.67
8857	10/23/2024	PG&E	2,347.28	electric - Sept	Rec	5210810	General	2,001.11
					Fire	5210810	General	517.63
					Park	5210810	General	-171.46
8858	10/28/2024	Alaina Fuetsch	55.90	preschool supplies	Rec	5220819	Preschool	55.90
8859	10/28/2024	Alisa Belew	465.50	Irish Dance	Rec	5210146	Youth	465.50
8860	10/28/2024	Patricia Ranum	465.50	Irish Dance	Rec	5210146	Youth	465.50
8861	10/28/2024	Carol Neel	350.00	MahJongg	Rec	5210146	Adult	350.00
8862	10/28/2024	PlayWell TEKologies	287.00	Halloween LEGO	Rec	5210146	Youth	287.00
8863	10/28/2024	PlayWell TEKologies	14.00	Halloween LEGO	Rec	5210146	Youth	14.00
8864	10/28/2024	PG&E	1,128.85	Gas - Sept	Rec	5210810	General	1,101.33
					Fire	5210810	General	27.52
8865	10/28/2024	Postal Palace	74.35	shipping	Fire	5220110	General	74.35
8866	10/28/2024	SolEd Solar Holdings	1,810.55	Solar - Sept	Rec	5210810	General	1,319.90
					Fire	5210810	General	490.65
8867	10/28/2024	SDRMA	10.28	Gator insurance adj	Park	5210525	General	10.28
8868	10/28/2024	Staples	285.60	office supplies	Rec	5220110	General	285.60
8869	10/28/2024	VSP	365.12	Vision - Nov	Fire	5130120	General	191.69

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
					Park	5130120	General	95.86
					Rec	5130120	General	77.57
<b>TOTAL:</b>			<b>374,801.20</b>					<b>374,801.20</b>

Total by Department:

Streetlights	1,983.98
Fire Department	208,913.71
Recreation Department	111,741.24
Park Department	48,912.27
Measure A	0.00
MWPA	3,250.00
Capital	0.00
Unclassified	0.00



# Staff Report

**To:** Board of Directors  
**From:** Eric Dreikosen, District Manager  
**Date:** November 12, 2024  
**Re:** FY 24/25 1<sup>st</sup> Quarter P&L Statement

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Directors,

Please see the included FY 24/25 1<sup>st</sup> Quarter P&L statement and accompanying variance notes.

In reviewing the attached financial reports, it should be noted and understood that while the fiscal year may be 25% complete, that does not mean the majority of the revenue and expenditure line items detailed in the report should also be at or close to 25% of what was budgeted for the year. Given the seasonal nature of our recreation operations coupled with several planned and annual one-time expenditures made at the beginning of the fiscal year, a majority of our revenue and expenditures budget to actuals vary widely both under and over the 25% threshold. This is normal and anticipated. Staff's review of Q1 financials fall largely in line with what was expected. Several items of note have been detailed in the included variance and summary report found immediately following the P&L statement.

As expected, the primary cost drivers were staff wages & benefits, advance annual insurance payments and pension payments. Regarding pension expense, the District once again opted to pay the entire annual required Unfunded Accrued Liability (UAL) payment in one lump-sum payment at the beginning of the fiscal year. While this represented a large cash outlay – Safety: \$379K; Misc: \$104K for a total annual payment of approx. \$483K – it also saved the District over \$16,100 in annual interest expense that would have been incurred by making monthly UAL payments.

For capital expenditures, the following represents a summary of capital expenditures budgeted for this fiscal year:

**Park Dept: \$17,500 budgeted\***

New Equipment:

- Utility Vehicle (\$17,500)
- Tennis Courts 1&2 Repairs\* (\$21,150)
  - *\*This item was mistakenly omitted from the final budget. Cost is partially offset with removal of below Rec expenditure. Can be included in forthcoming budget amendment.*

**Recreation Dept: \$61,500 budgeted**

Improvements:

- Pool Exterior Lighting Upgrade (\$15,000)
- Chlorine Generator Cartridge Replacement (\$8500)

New Equipment:

- Hydraulic ADA Pool Chair (\$8000)
- Pool Heater Replacement (\$13,500)
- Pool Pump Assembly Replacement\* (\$16,500)
  - *\*This project was actually completed in FY 23/24 after the FY24/25 budget was approved and will not be expended this fiscal year.*

**Fire Department: \$60,000 budgeted**

Improvements:

- Firehouse Bunk Room Partitions (\$60,000)

From a Balance Sheet perspective as of October 31, 2024, one month into Q2, the cash balance in the District's general treasury fund was stated at approximately \$6.01 million. Included in that balance are restricted funds in the amount of \$231K representing MWPA funding allocations. After factoring in these restricted funds, the District's unrestricted cash balance as of October 31, 2024 was stated at approximately \$5.78 million. This represents an increase over the same point in time last fiscal year of approximately \$740K (\$5.04 million stated on 10/31/23). However, it is important to note that this is merely a snapshot of cash balance on a given date. Unfunded Accrued Liabilities continue to grow along with required annual UAL cash payments forecast to increase at greater rates. In addition to the need for identified future capital expenditures and making annual payments towards the District's short-term capital debt (Maintenance Facility), the District will be considering greater annual contributions to off-set long-term liabilities such as Pension & OPEB as well as establishing formal reserve account funds (Capital, Emergency, Operating, etc.).

In regards to other District fiscal assets, as of September 30, 2024 (quarter end) the District's OPEB Trust Fund had a balance of \$837,512.

Furthermore, the District currently has \$700K of the above stated \$5.78 million held as Board-designated reserves. This is resulting from \$100K in allocations occurring each of the past seven fiscal years with the intention of designating another \$100K at the close of this fiscal year.

Looking forward to Q2, staff anticipates approximately 55% of annual property taxes and special assessments (Park & Fire) to begin being recognized and allocated to our Treasury Fund.

In closing, staff are pleased with the Q1 financial performance and do not have any significant concerns at this time. Both revenue and expenditures came in at or very near expected levels for this period. Staff will continue to be diligent in our financial planning and oversight of actual performance.



**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2024/2025: Quarter 1**

	<b>DISTRICT TOTAL</b>		
	<b>Jul - Sep 24</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenue</b>			
4110110 · PropTax - Current Secured	0.00	2,116,200.00	0.0%
4110111 · PropTax - Admin Fee (Contra)	0.00	-25,000.00	0.0%
4110115 · PropTax - Unitary	0.00	11,500.00	0.0%
4110120 · PropTax - Current Unsecured	0.00	32,000.00	0.0%
4110140 · ERAF - Excess	0.00	200,000.00	0.0%
4110145 · ERAF - PY/Reverse	33,080.16	15,000.00	220.53%
4110210 · PropTax - Supplemental Current	0.00	36,000.00	0.0%
4110215 · PropTax - Supplemental Unsecure	0.00	500.00	0.0%
4110225 · PropTax - Supplemental Redempt	444.64	1,000.00	44.46%
4110510 · PropTax - Prior Unsecured	0.00	1,000.00	0.0%
4120610 · Special Tax Assessment	0.00	1,834,389.00	0.0%
4120611 · Special Tax- Admin Fee (contra)	0.00	-4,000.00	0.0%
4220115 · Building Plan Review	2,537.00	8,500.00	29.85%
4410125 · Interest- Co. Pooled Investment	0.00	5,000.00	0.0%
4410127 · Interest- ERAF Co. Pooled	1,240.39	100.00	1,240.39%
4410215 · Rental Income - Pool & Picnic	12,946.55	30,000.00	43.16%
4410225 · Rental Income - Community Ctr	62.31	5,000.00	1.25%
4511210 · HOPTR	0.00	7,500.00	0.0%
4570110 · Expense Reimbursements	0.00	500.00	0.0%
4631145 · Service Contract Revenue	0.00	113,284.00	0.0%
4631911 · Advertising Sales	450.00	4,000.00	11.25%
4631912 · Vending Sales	27,180.85	35,000.00	77.66%
4631914 · Community Events	9,709.61	21,710.00	44.72%
4631915 · Tennis	37,470.42	90,500.00	41.4%
4631917 · Pool Operating Rev	173,318.04	218,000.00	79.5%
4631918 · Pool Memberships	38,852.81	60,000.00	64.76%
4631919 · Adult Rec Programs	4,949.97	12,595.00	39.3%
4631920 · Summer Rec Programs	977,584.14	1,300,535.00	75.17%
4631922 · Youth Rec Programs	10,728.88	238,860.00	4.49%
4640321 · CSA 13 Contract Rev	0.00	735,930.00	0.0%
4710615 · Donations (General)	0.00	1,000.00	0.0%
4710631 · Paramedic Reimbursement	0.00	35,000.00	0.0%
4710642 · Miscellaneous Rev	638.36	900.00	70.93%
<b>Total Revenue</b>	<b>1,331,194.13</b>	<b>7,142,503.00</b>	<b>18.64%</b>

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2024/2025: Quarter 1**

	<b>DISTRICT TOTAL</b>		
	<b>Jul - Sep 24</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Expenditures</b>			
5110110 · Salaries - Regular Staff	358,334.06	1,709,601.00	20.96%
5110210 · Salaries - PT/Seasonal/Temp	585,216.45	967,746.00	60.47%
5110310 · Acting Pay	999.36	10,000.00	9.99%
5110313 · Holiday Pay	6,508.08	41,835.00	15.56%
5110319 · FLSA Pay	2,086.56	24,847.00	8.4%
5120110 · Overtime Pay	125,624.15	150,500.00	83.47%
5130120 · Benefits - Group Medical	193,417.38	657,475.00	29.42%
5130130 · OPEB Trust Contribution	24,999.00	100,000.00	25.0%
5130510 · PERS - Pension	541,961.82	777,417.00	69.71%
5140115 · Workers Comp Ins.	165,014.39	160,010.00	103.13%
5140116 · 4850 Reimbursements (Contra)	-19,429.80	0.00	100.0%
5140130 · Physician Services	0.00	2,450.00	0.0%
5140140 · Social Security & Medicare	80,649.51	221,610.00	36.39%
5140145 · Unemployment Ins.	8,476.62	19,290.00	43.94%
5210120 · Consultant Fees	1,786.00	11,355.00	15.73%
5210122 · Marketing & Recruiting	23,122.97	45,830.00	50.45%
5210128 · Fingerprinting/Background	240.00	7,000.00	3.43%
5210131 · Legal Services	3,910.25	17,000.00	23.0%
5210146 · Indep. Contractor Fees	49,281.85	247,765.00	19.89%
5210210 · Audit & Accounting	0.00	17,500.00	0.0%
5210230 · Payroll Service Fees	3,605.20	12,900.00	27.95%
5210525 · Insurance - General	81,907.89	91,810.00	89.22%
5210725 · Telecom - Phone/Internet/Cable	3,153.61	12,550.00	25.13%
5210810 · Utilities - Gas & Electric	17,167.38	80,500.00	21.33%
5210815 · Garbage Removal	10,930.85	39,260.00	27.84%
5210825 · Utilities - Street Light Elec.	5,090.98	20,400.00	24.96%
5210835 · Utilities - Water & Sewer	18,228.20	57,500.00	31.7%
5210910 · Maint. - Vehicles	11,785.45	24,000.00	49.11%
5210915 · Maint. - Streetlights	1,538.55	3,960.00	38.85%
5210920 · MERA Operating	30,653.00	30,655.00	99.99%
5211110 · Janitorial Services	3,528.00	16,000.00	22.05%
5211125 · Community Landscape Contract	9,789.00	39,200.00	24.97%
5211140 · Vegetation Management	0.00	5,000.00	0.0%
5211220 · Equipment Rental	1,756.21	8,000.00	21.95%
5211310 · Awards & Incentives	0.00	1,500.00	0.0%
5211315 · Professional Development	2,956.58	24,800.00	11.92%
5211325 · Conferences & Meetings	263.91	10,100.00	2.61%
5211330 · Memberships & Dues	1,876.60	12,690.00	14.79%
5211440 · Travel	190.95	3,300.00	5.79%
5211520 · Publications & Legal Notices	0.00	750.00	0.0%
5211528 · Tree Maint. & Services	1,500.00	20,000.00	7.5%
5211532 · Weed & Pest Control	825.00	3,800.00	21.71%

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2024/2025: Quarter 1**

	<b>DISTRICT TOTAL</b>		
	<b>Jul - Sep 24</b>	<b>Budget</b>	<b>% of Budget</b>
5211545 · Election Expense	0.00	6,000.00	0.0%
5211610 · County-Wide Fees	7,264.91	12,185.00	59.62%
5211710 · Long Term Debt - Principal	61,212.74	102,721.00	59.59%
5211715 · Long Term Debt - Interest	12,442.75	13,688.00	90.9%
5220110 · Admin & Office Supplies	3,998.45	21,950.00	18.22%
5220130 · Copier Lease & Printing	4,517.48	9,000.00	50.19%
5220210 · Equip. Maintenance/Replacement*	2,564.72	31,000.00	8.27%
5220215 · Pool Maintenance	115.67	20,000.00	0.58%
5220220 · Small Tools	0.00	2,500.00	0.0%
5220310 · Land & Buildings Maintenance	16,161.55	66,000.00	24.49%
5220610 · Gasoline/Fuel	648.97	5,000.00	12.98%
5220710 · Pool Chemicals	3,604.61	12,500.00	28.84%
5220810 · Miscellaneous Supplies	4,353.00	28,130.00	15.48%
5220819 · Rec Program Supplies & Services	91,805.07	267,900.00	34.27%
5220825 · Uniforms & Apparel	0.00	19,975.00	0.0%
5220826 · Vending Supplies	20,900.94	25,000.00	83.6%
5220827 · Janitorial Supplies	3,926.81	12,000.00	32.72%
5220830 · Volunteer Fire Department	0.00	2,000.00	0.0%
5220910 · Capital Outlay - Improvements	27,231.19	83,500.00	32.61%
5220916 · Capital Outlay - New Equipment	0.00	55,500.00	0.0%
5220920 · Capital Reserves Designation	0.00	100,000.00	0.0%
<b>Total Expenditures</b>	<b>2,619,694.87</b>	<b>6,604,455.00</b>	<b>39.67%</b>
<b>Net Gain/Loss</b>	<b>-1,288,500.74</b>	<b>538,048.00</b>	<b>-239.48%</b>

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2024/2025: Quarter 1**

	<b>Park Dept</b>		
	<b>Jul - Sep 24</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenue</b>			
4110110 · PropTax - Current Secured	0.00	924,780.00	0.0%
4110111 · PropTax - Admin Fee (Contra)	0.00	-10,925.00	0.0%
4110115 · PropTax - Unitary	0.00	5,025.00	0.0%
4110120 · PropTax - Current Unsecured	0.00	13,984.00	0.0%
4110140 · ERAF - Excess	0.00	87,400.00	0.0%
4110145 · ERAF - PY/Reverse	14,456.03	6,555.00	220.53%
4110210 · PropTax - Supplemental Current	0.00	15,732.00	0.0%
4110215 · PropTax - Supplemental Unsecure	0.00	218.00	0.0%
4110225 · PropTax - Supplemental Redempt	194.30	437.00	44.46%
4110510 · PropTax - Prior Unsecured	0.00	437.00	0.0%
4120610 · Special Tax Assessment	0.00	450,653.00	0.0%
4120611 · Special Tax- Admin Fee (contra)	0.00	-1,000.00	0.0%
4410125 · Interest- Co. Pooled Investment	0.00	2,185.00	0.0%
4410127 · Interest- ERAF Co. Pooled	542.05	100.00	542.05%
4511210 · HOPTR	0.00	3,277.00	0.0%
4710642 · Miscellaneous Rev	0.00	150.00	0.0%
<b>Total Revenue</b>	<b>15,192.38</b>	<b>1,499,008.00</b>	<b>1.01%</b>
<b>Expenditures</b>			
5110110 · Salaries - Regular Staff	69,021.76	301,881.00	22.86%
5110210 · Salaries - PT/Seasonal/Temp	515.00	14,400.00	3.58%
5120110 · Overtime Pay	0.00	500.00	0.0%
5130120 · Benefits - Group Medical	44,559.40	140,946.00	31.62%
5130130 · OPEB Trust Contribution	5,499.00	22,000.00	25.0%
5130510 · PERS - Pension	52,210.03	76,591.00	68.17%
5140115 · Workers Comp Ins.	29,537.58	28,579.00	103.35%
5140140 · Social Security & Medicare	4,297.37	24,230.00	17.74%
5140145 · Unemployment Ins.	8.23	890.00	0.93%
5210120 · Consultant Fees	350.00	6,215.00	5.63%
5210122 · Marketing & Recruiting	887.00	2,300.00	38.57%
5210131 · Legal Services	328.75	5,000.00	6.58%
5210210 · Audit & Accounting	0.00	4,375.00	0.0%
5210230 · Payroll Service Fees	150.77	900.00	16.75%
5210525 · Insurance - General	26,846.31	30,070.00	89.28%
5210725 · Telecom - Phone/Internet/Cable	331.46	2,300.00	14.41%
5210810 · Utilities - Gas & Electric	757.14	4,500.00	16.83%
5210815 · Garbage Removal	7,802.21	28,500.00	27.38%
5210835 · Utilities - Water & Sewer	11,321.36	29,500.00	38.38%
5210910 · Maint. - Vehicles	0.00	2,000.00	0.0%
5210920 · MERA Operating	3,064.00	3,065.00	99.97%
5211125 · Community Landscape Contract	9,789.00	39,200.00	24.97%
5211220 · Equipment Rental	1,756.21	8,000.00	21.95%
5211315 · Professional Development	0.00	2,000.00	0.0%

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2024/2025: Quarter 1**

	<b>Park Dept</b>		
	<b>Jul - Sep 24</b>	<b>Budget</b>	<b>% of Budget</b>
5211325 · Conferences & Meetings	42.75	1,250.00	3.42%
5211330 · Memberships & Dues	0.00	2,825.00	0.0%
5211440 · Travel	0.00	800.00	0.0%
5211520 · Publications & Legal Notices	0.00	250.00	0.0%
5211528 · Tree Maint. & Services	1,500.00	20,000.00	7.5%
5211532 · Weed & Pest Control	825.00	3,800.00	21.71%
5211545 · Election Expense	0.00	1,500.00	0.0%
5211610 · County-Wide Fees	1,009.42	875.00	115.36%
5211710 · Long Term Debt - Principal	61,212.74	61,213.00	100.0%
5211715 · Long Term Debt - Interest	12,442.75	12,443.00	100.0%
5220110 · Admin & Office Supplies	298.03	2,100.00	14.19%
5220130 · Copier Lease & Printing	451.76	900.00	50.2%
5220210 · Equip. Maintenance/Replacement*	1,707.47	8,500.00	20.09%
5220220 · Small Tools	0.00	2,000.00	0.0%
5220310 · Land & Buildings Maintenance	10,642.04	43,500.00	24.46%
5220610 · Gasoline/Fuel	594.82	4,000.00	14.87%
5220810 · Miscellaneous Supplies	0.00	2,000.00	0.0%
5220825 · Uniforms & Apparel	0.00	1,000.00	0.0%
5220827 · Janitorial Supplies	0.00	1,000.00	0.0%
5220910 · Capital Outlay - Improvements	21,150.00		
5220916 · Capital Outlay - New Equipment	0.00	17,500.00	0.0%
5220920 · Capital Reserves Designation	0.00	14,000.00	0.0%
<b>Total Expenditures</b>	<b>380,909.36</b>	<b>979,398.00</b>	<b>38.89%</b>
<b>Net Gain/Loss</b>	<b>-365,716.98</b>	<b>519,610.00</b>	<b>-70.38%</b>

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2024/2025: Quarter 1**

	<b>Recreation Dept</b>		
	<b>Jul - Sep 24</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenue</b>			
4110110 · PropTax - Current Secured	0.00	448,634.00	0.0%
4110111 · PropTax - Admin Fee (Contra)	0.00	-5,300.00	0.0%
4110115 · PropTax - Unitary	0.00	2,438.00	0.0%
4110120 · PropTax - Current Unsecured	0.00	6,784.00	0.0%
4110140 · ERAF - Excess	0.00	42,400.00	0.0%
4110145 · ERAF - PY/Reverse	7,012.99	3,180.00	220.53%
4110210 · PropTax - Supplemental Current	0.00	7,632.00	0.0%
4110215 · PropTax - Supplemental Unsecure	0.00	106.00	0.0%
4110225 · PropTax - Supplemental Redempt	94.27	212.00	44.47%
4110510 · PropTax - Prior Unsecured	0.00	212.00	0.0%
4410125 · Interest- Co. Pooled Investment	0.00	1,060.00	0.0%
4410127 · Interest- ERAF Co. Pooled	262.96	0.00	100.0%
4410215 · Rental Income - Pool & Picnic	12,946.55	30,000.00	43.16%
4410225 · Rental Income - Community Ctr	62.31	5,000.00	1.25%
4511210 · HOPTR	0.00	1,590.00	0.0%
4570110 · Expense Reimbursements	0.00	500.00	0.0%
4631911 · Advertising Sales	450.00	4,000.00	11.25%
4631912 · Vending Sales	27,180.85	35,000.00	77.66%
4631914 · Community Events	9,709.61	21,710.00	44.72%
4631915 · Tennis	37,470.42	90,500.00	41.4%
4631917 · Pool Operating Rev	173,318.04	218,000.00	79.5%
4631918 · Pool Memberships	38,852.81	60,000.00	64.76%
4631919 · Adult Rec Programs	4,949.97	12,595.00	39.3%
4631920 · Summer Rec Programs	977,584.14	1,300,535.00	75.17%
4631922 · Youth Rec Programs	10,728.88	238,860.00	4.49%
4710615 · Donations (General)	0.00	1,000.00	0.0%
4710642 · Miscellaneous Rev	373.36	250.00	149.34%
<b>Total Revenue</b>	<b>1,300,997.16</b>	<b>2,526,898.00</b>	<b>51.49%</b>
<b>Expenditures</b>			
5110110 · Salaries - Regular Staff	87,127.68	382,736.00	22.76%
5110210 · Salaries - PT/Seasonal/Temp	584,701.45	953,346.00	61.33%
5130120 · Benefits - Group Medical	37,285.62	114,072.00	32.69%
5130130 · OPEB Trust Contribution	2,499.00	10,000.00	24.99%
5130510 · PERS - Pension	66,123.78	94,132.00	70.25%
5140115 · Workers Comp Ins.	41,583.62	40,316.00	103.14%
5140140 · Social Security & Medicare	52,379.59	101,630.00	51.54%
5140145 · Unemployment Ins.	8,468.39	17,000.00	49.81%
5210120 · Consultant Fees	350.00	1,715.00	20.41%
5210122 · Marketing & Recruiting	20,568.47	39,980.00	51.45%
5210128 · Fingerprinting/Background	240.00	6,500.00	3.69%
5210131 · Legal Services	0.00	2,000.00	0.0%
5210146 · Indep. Contractor Fees	49,281.85	133,870.00	36.81%

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2024/2025: Quarter 1**

	<b>Recreation Dept</b>		
	<b>Jul - Sep 24</b>	<b>Budget</b>	<b>% of Budget</b>
5210210 · Audit & Accounting	0.00	4,375.00	0.0%
5210230 · Payroll Service Fees	2,378.88	6,000.00	39.65%
5210525 · Insurance - General	25,751.15	28,780.00	89.48%
5210725 · Telecom - Phone/Internet/Cable	746.85	3,050.00	24.49%
5210810 · Utilities - Gas & Electric	12,874.75	60,000.00	21.46%
5210815 · Garbage Removal	2,085.77	7,170.00	29.09%
5210835 · Utilities - Water & Sewer	5,816.84	18,500.00	31.44%
5211110 · Janitorial Services	3,528.00	16,000.00	22.05%
5211315 · Professional Development	2,602.58	12,800.00	20.33%
5211325 · Conferences & Meetings	137.19	7,500.00	1.83%
5211330 · Memberships & Dues	510.00	3,925.00	12.99%
5211440 · Travel	190.95	1,500.00	12.73%
5211520 · Publications & Legal Notices	0.00	250.00	0.0%
5211545 · Election Expense	0.00	1,500.00	0.0%
5211610 · County-Wide Fees	1,943.62	2,160.00	89.98%
5220110 · Admin & Office Supplies	3,008.47	15,000.00	20.06%
5220130 · Copier Lease & Printing	2,936.35	5,850.00	50.19%
5220215 · Pool Maintenance	115.67	20,000.00	0.58%
5220310 · Land & Buildings Maintenance	5,339.51	15,000.00	35.6%
5220710 · Pool Chemicals	3,604.61	12,500.00	28.84%
5220819 · Rec Program Supplies & Services	91,805.07	267,900.00	34.27%
5220825 · Uniforms & Apparel	0.00	7,500.00	0.0%
5220826 · Vending Supplies	20,900.94	25,000.00	83.6%
5220827 · Janitorial Supplies	3,785.06	10,000.00	37.85%
5220910 · Capital Outlay - Improvements	0.00	23,500.00	0.0%
5220916 · Capital Outlay - New Equipment	0.00	38,000.00	0.0%
5220920 · Capital Reserves Designation	0.00	6,000.00	0.0%
<b>Total Expenditures</b>	<b>1,140,671.71</b>	<b>2,517,057.00</b>	<b>45.32%</b>
<b>Net Gain/Loss</b>	<b>160,325.45</b>	<b>9,841.00</b>	<b>1,629.16%</b>

**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2024/2025: Quarter 1**

	Fire Dept		
	Jul - Sep 24	Budget	% of Budget
<b>Revenue</b>			
4110110 · PropTax - Current Secured	0.00	742,786.00	0.0%
4110111 · PropTax - Admin Fee (Contra)	0.00	-8,775.00	0.0%
4110115 · PropTax - Unitary	0.00	4,037.00	0.0%
4110120 · PropTax - Current Unsecured	0.00	11,232.00	0.0%
4110140 · ERAF - Excess	0.00	70,200.00	0.0%
4110145 · ERAF - PY/Reverse	11,611.14	5,265.00	220.53%
4110210 · PropTax - Supplemental Current	0.00	12,636.00	0.0%
4110215 · PropTax - Supplemental Unsecure	0.00	176.00	0.0%
4110225 · PropTax - Supplemental Redempt	156.07	351.00	44.46%
4110510 · PropTax - Prior Unsecured	0.00	351.00	0.0%
4120610 · Special Tax Assessment	0.00	1,359,511.00	0.0%
4120611 · Special Tax- Admin Fee (contra)	0.00	-2,900.00	0.0%
4220115 · Building Plan Review	2,537.00	8,500.00	29.85%
4410125 · Interest- Co. Pooled Investment	0.00	1,755.00	0.0%
4410127 · Interest- ERAF Co. Pooled	435.38		
4511210 · HOPTR	0.00	2,633.00	0.0%
4631145 · Service Contract Revenue	0.00	113,284.00	0.0%
4640321 · CSA 13 Contract Rev	0.00	735,930.00	0.0%
4710631 · Paramedic Reimbursement	0.00	35,000.00	0.0%
4710642 · Miscellaneous Rev	0.00	500.00	0.0%
<b>Total Revenue</b>	<b>14,739.59</b>	<b>3,092,472.00</b>	<b>0.48%</b>
<b>Expenditures</b>			
5110110 · Salaries - Regular Staff	202,184.62	1,024,984.00	19.73%
5110310 · Acting Pay	999.36	10,000.00	9.99%
5110313 · Holiday Pay	6,508.08	41,835.00	15.56%
5110319 · FLSA Pay	2,086.56	24,847.00	8.4%
5120110 · Overtime Pay	125,624.15	150,000.00	83.75%
5130120 · Benefits - Group Medical	111,572.36	402,457.00	27.72%
5130130 · OPEB Trust Contribution	17,001.00	68,000.00	25.0%
5130510 · PERS - Pension	423,628.01	606,694.00	69.83%
5140115 · Workers Comp Ins.	93,893.19	91,115.00	103.05%
5140116 · 4850 Reimbursements (Contra)	-19,429.80		
5140130 · Physician Services	0.00	2,450.00	0.0%
5140140 · Social Security & Medicare	23,972.55	95,750.00	25.04%
5140145 · Unemployment Ins.	0.00	1,400.00	0.0%
5210120 · Consultant Fees	1,086.00	3,425.00	31.71%
5210122 · Marketing & Recruiting	1,667.50	3,550.00	46.97%
5210128 · Fingerprinting/Background	0.00	500.00	0.0%
5210131 · Legal Services	3,581.50	10,000.00	35.82%
5210146 · Indep. Contractor Fees	0.00	113,895.00	0.0%
5210210 · Audit & Accounting	0.00	8,750.00	0.0%
5210230 · Payroll Service Fees	1,075.55	6,000.00	17.93%



**Marinwood Community Services District**  
**Profit & Loss Budget vs. Actual**  
**FY 2024/2025: Quarter 1**

	Fire Dept		
	Jul - Sep 24	Budget	% of Budget
5210525 · Insurance - General	29,310.43	32,960.00	88.93%
5210725 · Telecom - Phone/Internet/Cable	2,075.30	7,200.00	28.82%
5210810 · Utilities - Gas & Electric	3,535.49	16,000.00	22.1%
5210815 · Garbage Removal	1,042.87	3,590.00	29.05%
5210835 · Utilities - Water & Sewer	1,090.00	9,500.00	11.47%
5210910 · Maint. - Vehicles	11,785.45	22,000.00	53.57%
5210920 · MERA Operating	27,589.00	27,590.00	100.0%
5211140 · Vegetation Management	0.00	5,000.00	0.0%
5211310 · Awards & Incentives	0.00	1,500.00	0.0%
5211315 · Professional Development	354.00	10,000.00	3.54%
5211325 · Conferences & Meetings	83.97	1,350.00	6.22%
5211330 · Memberships & Dues	1,366.60	5,940.00	23.01%
5211440 · Travel	0.00	1,000.00	0.0%
5211520 · Publications & Legal Notices	0.00	250.00	0.0%
5211545 · Election Expense	0.00	3,000.00	0.0%
5211610 · County-Wide Fees	3,811.87	8,650.00	44.07%
5211710 · Long Term Debt - Principal	0.00	41,508.00	0.0%
5211715 · Long Term Debt - Interest	0.00	1,245.00	0.0%
5220110 · Admin & Office Supplies	691.95	4,850.00	14.27%
5220130 · Copier Lease & Printing	1,129.37	2,250.00	50.19%
5220210 · Equip. Maintenance/Replacement*	857.25	22,500.00	3.81%
5220220 · Small Tools	0.00	500.00	0.0%
5220310 · Land & Buildings Maintenance	180.00	7,500.00	2.4%
5220610 · Gasoline/Fuel	54.15	1,000.00	5.42%
5220810 · Miscellaneous Supplies	4,353.00	26,130.00	16.66%
5220825 · Uniforms & Apparel	0.00	11,475.00	0.0%
5220827 · Janitorial Supplies	141.75	1,000.00	14.18%
5220830 · Volunteer Fire Department	0.00	2,000.00	0.0%
5220910 · Capital Outlay - Improvements	6,081.19	60,000.00	10.14%
5220920 · Capital Reserves Designation	0.00	80,000.00	0.0%
<b>Total Expenditures</b>	<b>1,090,984.27</b>	<b>3,083,140.00</b>	<b>35.39%</b>
<b>Net Gain/Loss</b>	<b>-1,076,244.68</b>	<b>9,332.00</b>	<b>-11,532.84%</b>

**Marinwood Community Services District  
 Profit & Loss Budget vs. Actual  
 FY 2024/2025: Quarter 1**

	<b>Streetlights</b>		
	<b>Jul - Sep 24</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenue</b>			
<b>4120610 · Special Tax Assessment</b>	0.00	24,225.00	0.0%
<b>4120611 · Special Tax- Admin Fee (contra)</b>	0.00	-100.00	0.0%
<b>4710642 · Miscellaneous Rev</b>	265.00		
<b>Total Revenue</b>	<b>265.00</b>	<b>24,125.00</b>	<b>1.1%</b>
<b>Expenditures</b>			
<b>5210825 · Utilities - Street Light Elec.</b>	5,090.98	20,400.00	24.96%
<b>5210915 · Maint. - Streetlights</b>	1,538.55	3,960.00	38.85%
<b>5211610 · County-Wide Fees</b>	500.00	500.00	100.0%
<b>Total Expenditures</b>	<b>7,129.53</b>	<b>24,860.00</b>	<b>28.68%</b>
<b>Net Gain/Loss</b>	<b>-6,864.53</b>	<b>-735.00</b>	<b>933.95%</b>

**Marinwood Community Services District**  
**Fiscal Year 2024-25 1st Quarter P&L Budget-to-Actuals Summary and Variance Notes**

**GL Number      GL Description      Summary Notes:**

**DISTRICT-WIDE (All Depts)**

5130120	Benefits-Group Med	<i>Includes October payments (4 months)</i>
5130510	PERS - Pension	<i>Includes lump-sum payment for entirety of Unfunded Accrued Liabilities for 24/25</i>
5140115	Workers Comp Ins	<i>Annual amount paid in full with exception of year-end reconciliation to actual payroll</i>
5210525	Insurance - General	<i>Annual amount paid in full</i>
5211545	Election Expense	<i>Budgeted amount was in anticipation of November election and will not be incurred</i>
5220130	Copier Lease/Printing	<i>Over-stated due to copier contract buyout in 23/24. \$4882 received Spring 2024</i>

**PARK DEPT:**

5210920	MERA Operating	<i>Annual amount paid in full</i>
5211220	Equipment Rental	<i>Excavator and specialized aerator rentals</i>
5211710	Long Term Debt	<i>Maintenance Facility Construction Loan - paid in full</i>
5220910	Cap. Outlay-Improve	<i>Tennis Courts 1&amp;2 repairs (referenced in accompanying staff report)</i>

**RECREATION:**

4631912	Vending Sales	<i>Greater than anticipated demand</i>
4631915	Tennis	<i>Includes \$16,550 in deferred revenue from prior year</i>
4631917	Pool Operating Rev	<i>Includes \$81,000 in deferred revenue from prior year</i>
4631918	Pool Memberships	<i>Includes \$29,250 in deferred revenue from prior year</i>
4631920	Summer Rec Program	<i>Includes \$912,100 in deferred revenue from prior year</i>
4631922	Youth Rec Programs	<i>Revenue derived from school year operations. I.e. - Preschool, After School, Camps, Classes</i>
5110210	PT/Seasonal/Temp	<i>Seasonal Impact of summer staffing</i>
5140140	Soc. Security & Medi	<i>Seasonal Impact of summer staffing</i>
5210122	Marketing	<i>Includes Fall Review catalog and mailing costs (\$14,785)</i>
5210146	Rec Program Contract	<i>Includes tennis and contracted sports programs as well as specialty classes</i>
5220819	Rec Supplies/Services	<i>Seasonal impact of summer programs and invoice timing</i>
5220826	Vending Supplies	<i>Greater than anticipated demand Directly correlates to increased revenue.</i>

**FIRE DEPT:**

5120110	Overtime Pay	<i>Large portion due to backfill for non-industrial injury leave/vacancies</i>
5210920	MERA Operating	<i>Annual amount paid in full</i>
5220910	Cap. Outlay-Improve	<i>Amount expended as of 9/30 on architect services and permitting fees for bunkroom proj.</i>

**SREETLIGHTS:**

5210825	Util. - Sreetlight Elec.	<i>4 months. Also included monthly On-Bill Financing payments which is now paid-in-full</i>
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# Staff Report

**To:** Board of Directors  
**From:** Eric Dreikosen, District Manager  
**Date:** November 12, 2024  
**Re:** Res. 2024-06: Employee Health Care Premium Employer's Contribution

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Directors,

CalPERS, the District's current employee health care insurance provider under the Public Employees' Medical and Hospital Care Act (PEMHCA), annually adjusts rates of the various health care insurance options provided. The District has a long-standing policy of contributing set percentages of the current Kaiser plan premiums for each respective employee classification.

For calendar year 2025, Kaiser premiums under the CalPERS plan have increased by approximately 9%. This results in both the employer and employee contributions increasing by an equal percentage compared to the prior calendar year. Kaiser rates had increased by 11.8% in calendar year 2024. This increase was anticipated and planned for in the FY 24/25 budget.

The Board is required to approve and submit this resolution stating the maximum employer contribution amounts for each employee classification in accordance with annual rates change. The contribution amounts are applicable to both active employees and qualified retirees. Retirees eligible for Medicare incur reduced rates.

Staff Recommendation: Approve Resolution 2024-06 as presented.

**RESOLUTION NO. 2024-06**  
**FIXING THE EMPLOYER CONTRIBUTION**  
**UNDER THE PUBLIC EMPLOYEES’ MEDICAL AND HOSPITAL CARE ACT**  
**AT AN EQUAL AMOUNT FOR EMPLOYEES AND ANNUITANTS**

WHEREAS, (1) Marinwood Community Services District is a contracting agency under Government Code Section 22920 and subject to the Public Employees’ Medical and Hospital Care Act (the “Act”); and

WHEREAS, (2) Government Code Section 22892(a) provides that a contracting agency subject to Act shall fix the amount of the employer contribution by resolution; and

WHEREAS, (3) Government Code Section 22892(b) provides that the employer contribution shall be an equal amount for both employees and annuitants, but may not be less than the amount prescribed by Section 22892(b) of the Act; now, therefore be it

RESOLVED, (a) That the employer contribution for each employee or annuitant shall be the amount necessary to pay the full cost of his/her enrollment, including the enrollment of family members, in a health benefits plan up to a maximum of:

Medical Group	Monthly Employer Health Contribution		
	Self	Self+1	Self+ Family
001 Miscellaneous	\$1,002.00	\$2,003.00	\$2,604.00
002 Safety	\$890.00	\$1,781.00	\$2,315.00

plus administrative fees and Contingency Reserve Fund assessments; and be it further

RESOLVED, (b) Marinwood Community Services District has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above; and be it further

RESOLVED, (c) That the participation of the employees and annuitants of Marinwood Community Services District shall be subject to determination of its status as an “agency or instrumentality of the state or political subdivision of a State” that is eligible to participate in a governmental plan within the meaning of Section 414(d) of the Internal Revenue Code, upon publication of final Regulations pursuant to such Section. If it is determined that Marinwood Community Services District would not qualify as an agency or instrumentality of the state or political subdivision of a State under such final Regulations, CalPERS may be obligated, and reserves the right to terminate the health coverage of all participants of the employer; and be it further

- RESOLVED, (d) That the executive body appoint and direct, and it does hereby appoint and direct, the District Manager to file with the Board a verified copy of this resolution, and to perform on behalf of Marinwood Community Services District all functions required of it under the Act; and be it further
- RESOLVED, (e) That coverage under the Act be effective on January 1, 2025.

Adopted at a regular meeting of the Board of Directors at Marinwood Community Services District, this 12<sup>th</sup> day of November, 2024.

Signed: \_\_\_\_\_  
Kathleen Kilkenny, President, Board of Directors

Attest: \_\_\_\_\_  
Tiffany Combrink, Secretary to the Board of Directors

District Manager Report  
November 12, 2024  
Submitted by: Eric Dreikosen, District Manager

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

**Fire Station Bunk Room Conversion Project:**

We have received the required permitting for the bunkroom conversion project. It is my goal to complete and post an informal RFP in the coming week or so. I will also be directly contacting qualified contractors we have worked successfully with on past projects. Due to the anticipated cost threshold (<\$60K), this project is not subject to sealed bidding and a contract can be let to direct dealing with qualified contractors. However, the project is still subject to all prevailing wage requirements.

**Payroll Provider Transition:**

We continue to work with ADP to smooth out remaining kinks in our payroll service provider transition. Kudos to Accounting & Payroll Manager Tiffany Combrink for her enduring patience, time and efforts in this regard.

We remain hopeful that in the coming weeks we will be able to transition to ADP's "Time & Attendance" system to record hours worked for all employees. This will require training for our staff including additional training for management level staff who will be responsible for approving timesheets of their direct reports and hourly employees.

The final stage of the transition will involve implementation of their corresponding work scheduling system for our hourly recreation staff (preschool, after school, pool, camps). This too will require additional training for our management staff.

**Fiscal Year 23/24 Financial Audit**

Unfortunately, due to the inordinate workload that has been caused by the payroll transition, coupled with our lack of resources and available bandwidth, we are slightly behind in the work needed to complete our annual financial audit. It is our goal to have the audit completed by and presented at the February board meeting, as opposed to the January meeting when it is typically presented.

**FEMA - Creek Bank Repair Claim**

Engagement with FEMA in regards to our claim for the Emergency Creek Bank Repair project has picked up substantially in the past month. It seems our claim had been "stuck" in the Environmental and Historic Preservation (EHP) review stage for the past several months. While we still do not have any clear indication from FEMA as to whether or not funds will be obligated to our claim, I am hopeful the recent engagement on their end will at least allow our claim to progress more quickly one way or the other. I have responded to FEMA's multiple requests for additional information by providing them a significant amount of documentation in regards to our environmental planning and approvals from the applicable regulatory agencies and am now in a holding pattern awaiting EHP's review and response.

**Other Items of Note:**

- On November 4-5 I completed the Special District Leadership Academy Advanced Track, hosted by CSDA at the Embassy Suites in San Rafael, earning my "Certificate in Special District Governance" as recognized by the Special District Leadership Foundation.

*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.*



**Marinwood Board Meeting – Fire Chief’s Report -**

**STAFFING UPDATES**

Continue to pursue the hiring. We now have 2 vacancies

**OPERATIONS DIVISION UPDATES**

**Marinwood Fire Department Statistics: October 2024**

The Marinwood Fire Department responded to 102 emergency calls in October 2024. A little over half of the calls were for medical assistance and Engine 58 responded to one fire each in Novato and San Rafael.

On October 2, E58 was dispatched to a report of a fire on a hill behind Terra Linda High School. Along with E56 and E57, E58 helped construct a handline and contain the fire. The fire was in the understory and ground fuels with a slow rate of spread driven by the uphill slope. Crews were able to clear the scene in about an hour.

<i>Incidents by Area and Type</i>								
<b>Area</b>	<b>MA</b>	<b>PSA</b>	<b>FA/NN</b>	<b>FIRE</b>	<b>HAZMAT</b>	<b>COVER</b>	<b>OTHER</b>	<b>TOTAL</b>
Marinwood	10	10	2	0	0	N/A	0	22
CSA 13	8	1	3	0	0	N/A	0	12
Old JPA (Mont Marin)	5	5	0	0	0	N/A	0	10
New JPA (East of 101)	27	9	1	0	1	N/A	0	38
SR Mutual Aid	6	6	0	1	0	0	0	13
MC JPA	1	0	0	0	0	N/A	0	1
MC Mutual Aid	0	0	0	0	0	N/A	0	0
Novato	1	1	0	1	1	2	0	6
<b>Total number</b>	<b>58</b>	<b>32</b>	<b>6</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>102</b>
<i>Percentage of total</i>	<i>56.9%</i>	<i>31.4%</i>	<i>5.9%</i>	<i>2.0%</i>	<i>2.0%</i>	<i>2.0%</i>	<i>0.0%</i>	

<b>Call types:</b>	
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, 48 seconds**



**TRAINING DIVISION UPDATES**

- Department wide Diversity, Equity, Inclusion and Belonging (DEIB training) was completed
- MERA update and dispatch update training for all crews. Transitioning to Marin ECC dispatches to certain calls are being changed as well as the new MERA upgrade coming October 1. This training will provide the needed information for those changes and transition.

**PREVENTION DIVISION UPDATES**

No Report

**WILDFIRE MITIGATION DIVISION UPDATES**

No Report

Parks and Recreation Report  
November 2024  
Submitted by: Luke Fretwell, Recreation Director

## **RECREATION ACTIVITY REPORT**

### Halloween Harvest Festival

Marinwood's Annual Halloween Harvest Festival took place Friday, October 11<sup>th</sup> from 5-6:30pm in the park. This year's event featured carnival games, a pumpkin patch, bounce houses, face painting, an obstacle course, pumpkin decorating, and a food truck. It was one of our most well-attended Halloween events and everyone seemed to have a great time. Several of our part-time summer camp and pool staff members came to help out and it was great to catch up with all of them and see their costumes. I want to thank the Las Gallinas Lions Club for generously donating the pumpkins for the event and for manning a handful of our carnival booths. The Lions were a terrific addition to the event and a huge help.

### Jingle Bell Jazz

Our next event will be our annual Jingle Bell Jazz concert on Friday, December 13th from 5-6:30pm in the community center. This event will feature live holiday music, photos with Santa, arts & crafts, a hot chocolate bar, and treats. The recreation staff is currently finalizing details, ordering supplies, and securing staff for the event.

### Fall Program Update

The fall season has been going extremely well with strong enrollment in our many various recreation classes and programs. Programs running this fall include the Preschool and After School Program, Mahjong classes and Mahjong open play, Tae Kwon Do, Irish Dance, Zumba, Pilates, White Crane Silat, the Feldenkrais Method, Adult and Youth Tennis Classes, our monthly Senior Stroll, Babysitter's Training, CPR & First Aid, LEGO Engineering, and more.

One of our newest programs, Mahjong, has been steadily growing in popularity, and now sees around 20 people attending open play each week. Similarly, Zumba and Tae Kwon Do have been so popular this season that we are working with the instructors to find additional times and space to accommodate demand. I want to recognize Robyn and John Paul for overseeing such a bustling season of adult and youth programming.

### Winter Programs

In addition to our upcoming Jingle Bell Jazz concert, the recreation staff will also be hosting our annual Winter Break Camp for kids ages 3-11 who are off school for the holidays (December 30-January 3), as well as continuing to plan our offering of spring and summer programs for 2025.

### Trainings and Workshops

Throughout November the Recreation Staff will be taking advantage of a few different training and enrichment opportunities. Luke and Robyn attended a gathering of local Park & Recreation managers in San Rafael to find out what other agencies are up to, troubleshoot challenges, share new ideas, and network. Next week Carolyn will be attending an ActiveNet training workshop in the South Bay to learn how to utilize our registration software more effectively, find out about new features and updates, and to see how other agencies are utilizing the program. Later this month John Paul will be participating in an American Red Cross Lifeguard Instructor Training course to become certified to teach the Lifeguard Instructor and other Red Cross instructor level courses. This is a challenging class with a rigorous workload, and I applaud John Paul for his drive to acquire this new certification. I am also proud of our staff as a whole for continuing to be motivated to learn and grow and stay on top of new trends in the industry.

## **PARKS MAINTENANCE ACTIVITY REPORT**

### Turf Maintenance

These past couple weeks the staff aerated, seeded, and fertilized all the turf in the parks and pool. In the coming weeks staff will add topsoil to level out low spots and fill holes, and apply a light layer of soil throughout.

### Irrigation Repair

A few Saturdays ago an irrigation main line was punctured by a stake from a volleyball net sending a geyser of water in the air. Marinwood firefighters were thankfully in the area and able to get the water shut off quickly. The Parks staff was able to repair the area quickly the following Monday and had the water back on by Tuesday.

### Pre-Winter Roof Inspection

Last week staff assessed the community center roof ahead of the rainy season. Warped flashing was repaired in a couple areas, gutters were cleared of debris, and drains and downspouts checked for proper flow. Everything is looking good and ready for the rain.

### Pickleball Pilot Program

On October 17th staff finished laying tape and assembling nets for two temporary pickleball courts on Tennis Court #4 (closest to Miller Creek Middle School). The courts are being monitored throughout the week by staff to make sure the tape and equipment remain intact. Signs are posted announcing the program and directing feedback to be sent to [pickleball@marinwood.org](mailto:pickleball@marinwood.org), which is being monitored by staff. The status of the pilot program will be reported on and discussed at the next Marinwood Parks & Rec Commission meeting.

### Winter Preparation

In the coming weeks, staff will be completing an annual survey of the creek, assessing it for dam risks and erosion concerns. Staff will also be inspecting the v-ditches, culverts, and drains throughout the District and addressing and concerns as needed.

### 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 playground equipment in all 3 playgrounds for damage/vandalism
- Check and adjust pool chemistry