

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

Tuesday – August 12, 2025 – 7:00 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
A.	CALL TO ORDER & PLEDGE OF ALLEGIANCE	
B.	AGENDA	Adopt
C.	CONSENT CALENDAR a. Draft Minutes of Regular Meeting of July 8, 2025 b. Bills Paid Nos. 9464 – 9554	Approve
D.	PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA <i>Speakers may comment only on non-agenda items within the subject matter jurisdiction of the District. The Board may not take action on, consider or debate items not on the agenda except under narrow circumstances meeting statutory tests. Response to comments on non-agenda items will be limited to factual information or clarifying questions from staff or Board at the conclusion of the public comment period. The President may refer the matter to staff or to a future meeting agenda.</i>	
E.	DISTRICT MATTERS	
	1. Fiscal Year 2024-2025 Year-End Profit & Loss Financial Statements (Pre-audit)	Review
	2. District Manager Report	Review
F.	FIRE DEPARTMENT MATTERS	
	1. Draft Minutes of Fire Commission Meeting of August 5, 2025	Review
	2. Chief Officer Report and Activity Summary	Review
G.	PARK AND RECREATION MATTERS	
	1. Draft Minutes of Park & Recreation Commission Meeting of July 22, 2025	Review
	2. Recreation and Park Maintenance Activity Reports	Review
H.	BOARD MEMBER ITEMS OF INTEREST - REQUESTS FOR FUTURE AGENDA ITEMS	
I.	ADJOURN	
	DATE OF NEXT REGULAR BOARD MEETING – September 9, 2025	

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 – July 8, 2025 – 7:00pm

Time and Place: 7:00PM 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 Vice-President Kathleen Kilkenny, Lisa Ruggeri and Bill Shea.

Staff: District Manager Eric Dreikosen, Recreation Director Luke Fretwell, Fire Chief Abraham Roman and Accounting/Payroll Manager Tiffany Combrink.

Absent: Board President Chris Case, Sivan Oyserman

A. Call to Order & Pledge of Allegiance

Board Vice-President Kilkenny called the meeting to order at 7:16pm

B. Agenda

Agenda adopted as presented.

C. Consent Calendar

1. *Draft Minutes of Regular Meeting of June 10, 2025*

2. *Bills Paid Nos. 9360 - 9463*

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

Aye: Kilkenny, Ruggeri, Shea. Absent: Case, Oyserman. Motion carried

D. Public Comment Open Time for Items Not on Agenda

No public comments received

E. District Matters

1. *District Manager Report*

Board received District Manager Report

F. Fire Department Matters:

1. *Request for Authorization of Expenditure to Replace Fire Department Engine Bay Door Operator/Opener and Other Needed Components*

Shea to approve/Ruggeri to second “Request for Authorization of Expenditure to Replace Fire Department Engine Bay Door Operator/Opener and Other Needed Components as presented.”

Aye: Kilkenny, Ruggeri, Shea. Absent: Case, Oyserman. Motion carried

2. *Chief Officer Report and Activity Summary*

Board received Chief Officer Report and Activity Summary

G. Park and Recreation Matters:

1. *Recreation and Park Maintenance Activity Reports*

Board received Recreation and Park Maintenance Activity Reports

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

- None

I. Adjourn

Meeting adjourned at 7:34pm

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 August 12, 2025

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
9464	7/1/2025	L&M Distribution	334.31	patch supplies	Rec	5220819	Tennis	334.31
9465	7/1/2025	Silbermann's Ice Cream	670.00	vending supplies	Rec	5220826	Pool	670.00
9466	7/1/2025	United Coach Tours	19,852.80	balance - summer field trips	Rec	5220819	Summer	19,852.80
9467	7/1/2025	Schultz Entertainment	360.00	camp entertainment	Rec	5220819	Summer	360.00
9468	7/1/2025	Circus of Smiles	800.00	camp entertainment	Rec	5220819	Summer	800.00
9469	7/1/2025	Astro Jump	697.00	camp entertainment	Rec	5220819	Summer	697.00
9470	7/1/2025	Marinwood CSD	54,349.23	health - July	Park	5130120	General	13,771.69
					Rec	5130120	General	10,264.61
					Fire	5130120	General	30,312.93
9471	7/1/2025	VSP	365.12	vision - July	Fire	5130120	General	191.69
					Park	5130120	General	95.86
					Rec	5130120	General	77.57
9472	7/1/2025	Delta Dental	1,984.52	dental - July	Fire	5130120	General	1,018.99
					Park	5130120	General	550.15
					Rec	5130120	General	415.38
9473	7/1/2025	First Foundation Bank	73,655.48	Maintenance facility loan	Park	5211710	General	62,645.11
					Park	5211715	General	11,010.37
9474	7/1/2025	Pitney Bowes	500.00	postage	Rec	5220110	General	300.00
					Park	5220110	General	100.00
					Fire	5220110	General	100.00
9475	7/1/2025	Ashley Ayoob	544.00	refund summer	Rec	4631920	Summer	380.00
				refund swim lessons	Rec	4631917	Aquatics	164.00
9476	7/1/2025	Erin Kim	325.00	refund summer	Rec	4631920	Summer	325.00
9477	7/1/2025	SDRMA	266.18	life ins - July	Fire	5130120	General	137.63
					Park	5130120	General	31.05
					Rec	5130120	General	97.50
9478	7/7/2025	Tamara Marsh	120.00	refund summer	Rec	4631920	Summer	120.00
9479	7/7/2025	Jackson Conway	48.00	supplies reimbursement	Rec	5220819	Aquatics	48.00
9480	7/7/2025	Ryan Grusby	287.48	GIT supplies reimbursement	Rec	5220819	Aquatics	287.48
9481	7/7/2025	Aleksandr Roditi	127.94	employment testing	Rec	5140130	Pool	107.94
				uniform	Rec	5220825	Pool	20.00
9482	7/4/2025	Issalina Sowry	13.16	mileage	Rec	5211440	Summer	13.16
9483	7/7/2025	Sol Horizon	2,000.00	MIP 07/11/2025	Rec	5220819	Community	2,000.00
9484	7/7/2025	Chrissy Costello	756.00	Zumba	Rec	5210146	Adult	756.00
9485	7/7/2025	National Academy of Athletic	2,508.00	Pickleball camp	Rec	5210146	Summer	2,508.00
9486	7/7/2025	Mike Schulist	1,200.00	Jazz Combo Camp	Rec	5210146	Summer	1,200.00
9487	7/7/2025	Area Printhouse	4,778.60	camp shirts	Rec	5220819	Summer	4,778.60
9488	7/7/2025	Astro Jump	2,599.00	camp entertainment	Rec	5220819	Summer	2,599.00
9489	7/7/2025	Astro Jump	628.95	camp entertainment	Rec	5220819	Summer	628.95
9490	7/7/2025	Marin General Services Auth	500.00	FY25/26 annual MGSA fees	Streetlights	5211610	General	500.00
9491	7/7/2025	Marinwood CSD	552,523.00	FY25/26 Pension UAL	Park	5130510	General	52,744.00
					Rec	5130510	General	67,129.00
					Fire	5130510	General	432,650.00
9492	7/9/2025	Marinwood CSD	233,981.28	Fire Salaries	Fire	5110110	General	30,267.12
				Fire OT	Fire	5120110	General	22,101.12
				Acting Pay	Fire	5110310	General	938.16
				4850 Pay	Fire	5110110	General	4,860.48
				Holiday Pay	Fire	5110313	General	3,734.64
				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
				Park salary	Park	5110110	General	8,144.00
				Park hourly	Park	5110210	General	1,405.00
				Building attendants	Rec	5110210	Building	264.00
				Pool staff	Rec	5110210	Pool	27,875.11
				Aquatics	Rec	5110210	Aquatics	9,251.22
				Summer staff	Rec	5110210	Summer	96,988.10
				Community	Rec	5110210	Community	172.25
				PR fees	Fire	5210230	General	40.50
				PR fees	Rec	5210230	General	435.00
				PR fees	Park	5210230	General	30.60
				SS + Medicare	Fire	5140140	General	4,340.16
				SS + Medicare	Rec	5140140	General	11,978.09
				SS + Medicare	Park	5140140	General	728.23
				EDU + SUI	Fire	5140145	General	0.00
				EDU + SUI	Rec	5140145	General	0.00
				EDU + SUI	Park	5140145	General	0.00
				Benefits withholding	Park	2120066	General	-1,469.99
				Benefits withholding	Rec	2120066	General	-2,208.33

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
9493	7/9/2025	Marinwood CSD	17,727.14	Benefits withholding Retire 07/11/25	Fire Park Rec Fire Rec	2120066 5130510 5130510 5130510 5220819	General General General General Summer	-7,919.78 2,100.24 2,366.69 13,260.21 2,840.00
9494	7/9/2025	Oakland Zoo	2,840.00	Field trip	Rec	5220819	Summer	2,840.00
9495	7/9/2025	Ricky Roo & Friends	439.50	camp entertainment	Rec	5220819	Summer	439.50
9496	7/9/2025	Scandia Family Fun Center	4,108.00	Field trip	Rec	5220819	Summer	4,108.00
9497	7/9/2025	Silbermann's Ice Cream	195.00	vending supplies	Rec	5220826	Pool	195.00
9498	7/9/2025	WhenToWork	3,900.00	online scheduling	Rec	5220819	Summer	3,900.00
9499	7/9/2025	SDRMA	291.95	life ins - Aug	Fire Park Rec	5130120 5130120 5130120	General General General	107.93 86.52 97.50
9500	7/9/2025	SDRMA	112,052.23	WC FY25/26	Fire Park Rec Rec	5140115 5140115 5140115 5210525	General General General General	66,418.80 19,040.80 26,545.13 47.50
9501	7/9/2025	Pet Waste Eliminator	320.42	Add'l insured cert pet waste bags	Park	5220310	General	320.42
9502	7/9/2025	SDRMA	84,182.65	P/L & Auto FY25/26	Fire Rec Park Rec	5210525 5210525 5210525 5210525	General General General General	30,325.04 26,311.32 27,546.29 1,917.00
9503	7/9/2025	CalPERS	8,333.00	CERBT July	Park Rec Fire	5130130 5130130 5130130	General General General	916.00 5,500.00
9504	7/10/2025	Tyler Graves	1,687.50	Jazz Combo Camp	Rec	5210146	Summer	1,687.50
9505	7/10/2025	National Academy of Athletic	4,229.00	Sports Camp	Rec	5210146	Summer	4,229.00
9506	7/10/2025	Kids Choice Camps	1,239.00	Dungeons & Dragons camp	Rec	5210146	Summer	1,239.00
9507	7/10/2025	Kidscontent	3,808.00	Tinker Tech camp	Rec	5210146	Summer	3,808.00
9508	7/10/2025	Jerry Mehciz	2,218.40	Tennis	Rec	5210146	Tennis	2,218.40
9509	7/10/2025	Integrity Const. Maint.	1,755.00	janitorial - July	Rec	5211110	Building	1,755.00
9510	7/17/2025	Robyn Bruton	837.54	camp food/craft supplies	Rec	5220819	Summer	837.54
9511	7/17/2025	Gary Gockel	8,475.22	tot pool heater replacement	Rec	5220910	Pool	8,475.22
9512	7/17/2025	National Academy of Athletic	2,808.00	Flag Football Camp	Rec	5210146	Summer	2,808.00
9513	7/17/2025	Kidscontent	1,428.00	Tinker Tech camp	Rec	5210146	Summer	1,428.00
9514	7/17/2025	Jerry Mehciz	2,032.00	Tennis	Rec	5210146	Tennis	2,032.00
9515	7/17/2025	Play Well TEKologies	5,250.00	STEM Pokemon LEGO cam	Rec	5210146	Summer	5,250.00
9516	7/17/2025	Astro Jump	369.00	camp entertainment	Rec	5220819	Summer	369.00
9517	7/17/2025	Michelle Dailey	120.00	refund summer	Rec	4631920	Summer	120.00
9518	7/17/2025	Alexandra Kenway	489.00	refund summer refund swim lessons	Rec Rec	4631920 4631917	Summer Aquatics	325.00 164.00
9519	7/17/2025	Jenai Sassani	949.00	refund summer	Rec	4631920	Summer	949.00
9520	7/17/2025	Tonya Reed	215.00	refund summer	Rec	4631920	Summer	215.00
9521	7/17/2025	Vanessa Miller-Sims	325.00	refund summer	Rec	4631920	Summer	325.00
9522	7/17/2025	Allison Conn	325.00	refund summer	Rec	4631920	Summer	325.00
9523	7/17/2025	Scott Quinn	165.00	refund swim lessons	Rec	4631917	Aquatics	165.00
9524	7/17/2025	Tammy Williams	145.00	refund summer	Rec	4631920	Summer	145.00
9525	7/17/2025	Olivia Versoza	103.60	mileage	Rec	5211440	Summer	103.60
9526	7/17/2025	AFLAC	840.42	life/disability - June	Fire	5130120	General	840.42
9527	7/17/2025	AFLAC	58.92	disability - June	Park	5130120	General	58.92
9528	7/17/2025	AT&T	90.24	park internet - July	Park	5210725	General	90.24
9529	7/17/2025	AT&T	364.01	phones - June	Fire Park Rec Fire	5210725 5210725 5210725 5130120	General General General General	168.34 31.62 164.05 236.00
9530	7/17/2025	CAPF	236.00	LTD - July	Fire	5130120	General	236.00
9531	7/17/2025	City of San Rafael	180,437.21	chief officer FY24/25 Q3-Q4 SSA OT FY24/25 Q3-Q4	Fire Fire	5210146 5120110	General General	57,505.68 122,931.53
9532	7/17/2025	Comcast	205.81	Comcast	Fire	5210725	General	205.81
9533	7/17/2025	Comcast	170.91	internet - July	Rec Fire	5210725 5210725	General General	85.45 85.46
9534	7/23/2025	Marinwood CSD	253,192.38	Fire Salaries Fire OT FLSA Acting Pay 4850 Pay Admin Asst Admin Mgr Admin Asst Admin Asst Admin Mgr Admin Mgr Rec Dir Rec Dir Rec salary Park salary Park hourly Building attendants Pool staff Aquatics Summer staff Preschool Community	Fire Fire Fire Fire Fire Fire Rec Rec Rec Rec Rec Rec Rec Rec Rec Rec Rec Rec Rec Rec Rec Rec	5110110 5120110 5110319 5110310 5110110 5110110 5110110 5110110 5110110 5110110 5110110 5110110 5110110 5110110 5110110 5110210 5110210 5110210 5110210 5110210 5110210 5110210 5110210	General General General General General Admin Admin Admin Admin Admin Admin General General General General General Building Pool Aquatics Summer Preschool Community	41,438.29 15,801.48 1,053.79 1,013.76 5,066.88 1,167.04 2,884.80 1,167.04 583.52 1,442.40 1,442.40 3,155.04 1,352.16 9,686.40 8,634.40 560.00 264.00 31,756.32 9,923.73 108,650.83 304.00 246.25

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				PR fees	Fire	5210230	General	40.50
				PR fees	Rec	5210230	General	435.00
				PR fees	Park	5210230	General	30.60
				SS + Medicare	Fire	5140140	General	4,513.52
				SS + Medicare	Rec	5140140	General	13,312.98
				SS + Medicare	Park	5140140	General	701.12
				EDU + SUI	Fire	5140145	General	0.00
				EDU + SUI	Rec	5140145	General	0.00
				EDU + SUI	Park	5140145	General	0.00
				Benefits withholding	Park	2120066	General	-1,512.86
				Benefits withholding	Rec	2120066	General	-2,259.76
				Benefits withholding	Fire	2120066	General	-9,663.25
9535	7/23/2025	Marinwood CSD	54,259.73	health - August	Park	5130120	General	13,414.86
					Rec	5130120	General	10,581.86
					Fire	5130120	General	30,263.01
9536	7/23/2025	Robyn Bruton	1,152.64	summer food supplies	Rec	5220819	Summer	1,152.64
9537	7/23/2025	Alexandra Cremades	325.00	refund summer	Rec	4631920	Summer	325.00
9538	7/23/2025	VSP	347.52	vision - Aug	Fire	5130120	General	182.45
					Park	5130120	General	91.23
					Rec	5130120	General	73.84
9539	7/23/2025	Delta Dental	1,984.52	dental - Aug	Fire	5130120	General	1,018.99
					Park	5130120	General	550.15
					Rec	5130120	General	415.38
9540	7/24/2025	US Bank Corp Pmt Svces	23,411.01	zoom subscription	Fire	5211325	General	31.99
				supplies, firehouse speakers	Fire	5220810	General	189.05
				zoom subscription	Park	5211325	General	15.99
				supplies, yellowjacket traps,	Park	5220310	General	485.44
				tennis book, cpr class suppli	Rec	5220819	Adult	569.73
				tables, chairs, swim shirts, C	Rec	5220819	Aquatics	674.00
				hand sanitizer	Rec	5220819	Building	268.38
				classroom blinds	Rec	5220310	Building	481.49
				brewfest cups	Rec	5220819	Community	929.76
				zoom subscription	Rec	5211325	General	47.99
				battery pack, marin IJ sub	Rec	5220110	General	68.11
				first aid, bbq supplies, drill bi	Rec	5220819	General	545.75
				fingerprinting	Rec	5210128	General	160.00
				office supplies	Rec	5220110	General	672.49
				staff training meal	Rec	5211315	General	43.08
				staff training meal	Rec	5211315	Pool	291.79
				pool thermometer, outlet rep	Rec	5220215	Pool	127.71
				pool chems	Rec	5220710	Pool	145.02
				coffee for pool, AED battery,	Rec	5220819	Pool	620.98
				vending supplies	Rec	5220826	Pool	2,882.05
				preschool EOY party	Rec	5211325	Preschool	264.97
				graduation brochure	Rec	5220819	Preschool	79.50
				first aid training, certs, staff i	Rec	5211315	Summer	4,167.97
				summer supplies/food/crafts	Rec	5220819	Summer	8,970.66
				lifeguard class	Rec	5220819	Aquatics	564.00
				gloves	Rec	5220819	Pool	113.11
9541	7/24/2025	Jerry Mehciz	4,500.16	Tennis	Rec	5210146	Tennis	4,500.16
9542	7/24/2025	National Academy of Athletic	2,958.00	Sports Camp	Rec	5210146	Summer	2,958.00
9543	7/24/2025	Kids Choice Camps	1,239.00	Dungeons & Dragons camp	Rec	5210146	Summer	1,239.00
9544	7/24/2025	Silbermann's Ice Cream	1,100.00	vending supplies	Rec	5220826	Pool	1,100.00
9545	7/24/2025	John Paul Kessler	10.90	whistle and lanyard	Rec	5220819	Pool	10.90
9546	7/24/2025	Mike Testa Plumbing	2,912.42	backflow repair	Rec	5220310	General	2,912.42
9547	7/25/2025	Sean Silverman	1,500.00	Summer Brewfest Band	Rec	5220819	Community	1,500.00
9548	7/25/2025	Belkorp	1,600.56	ventrac repair	Park	5210910	General	1,600.56
9549	7/25/2025	Able Tire & Brake	30.37	lawn mower /small tractor re	Park	5220210	General	30.37
9550	7/25/2025	Coast Counties Truck & Equ	1,400.00	E58 - head gasket repairs	Fire	5210910	General	1,400.00
9551	7/25/2025	DC Electric	322.46	SL maintenance - May	Streetlights	5210915	General	322.46
9552	7/25/2025	Marin Emergency Radio Autl	31,650.00	MERA FY25/26 operating fe	Park	5210920	General	3,165.00
					Fire	5210920	General	28,485.00
9553	7/25/2025	Marin Municipal Water Distri	12,089.94	water - may/june	Fire	5210835	General	615.00
					Rec	5210835	General	2,720.00
					Park	5210835	General	8,754.94
9554	7/25/2025	Marin Prof Firefighters	1,360.00	June dues	Fire	5211330	General	1,360.00
TOTAL:			1,809,888.33					1,809,888.33

Total by Department:

Streetlights	822.46
Fire Department	951,217.32
Recreation Department	613,696.87
Park Department	244,151.68
Measure A	0.00
MWPA	0.00
Capital	0.00
Unclassified	0.00

Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: August 12, 2025
Re: Preliminary Year-End Profit & Loss Financial Statements

Directors,

Please see the included pre-audit year-end *profit & loss budget to actuals* financial report for fiscal year 2024-2025. Please note, the associated financial statements solely represent operating revenue and expenditures for the fiscal year measured against the original operating budget approved by the Board of Directors. All data remains subject to change in the event any adjustments are identified during the annual fiscal audit.

At the time of this writing staff are still awaiting a final reconciliation of workers' compensation costs based on actual payroll amounts. Once completed, this amount will also be applied to FY 24-25 expenditures.

For the fiscal year, total operating revenue exceeded operating expenses by approximately \$1.25 million compared to the budgeted net gain of approximately \$404,000. Revenue drivers contributing to this larger than anticipated gain include but are not limited to:

- Total combined ad valorem tax revenue (revenue minus County-levied fees) exceeded budget forecasts by approximately \$166,000.
- Interest revenue from funds held in the County Treasury exceeded budget forecasts by approximately \$266,000.
- Total Pool and Recreation Program revenue exceeded budget forecasts by approximately \$184,000.

Of note:

- Capital Reserves Designation was budgeted at \$100,000. However, this is not an actual expenditure and accordingly not recognized within the P&L statement. It is included in the budget to account for these desired reserves during budget preparation. An adjusting journal entry will be made on the balance sheet during the audit process.

Additionally, slightly over \$1.025 million in unearned revenue for summer camp and pool fees were received during FY 24/25 and deferred to FY 25/26 revenue accordingly.

(Other individual department specific summary and variance notes are included immediately following the financial statements.)

Regarding operational budget capital expenditures, we were able to complete the following capital projects and expenditures during the fiscal year:

- Repairs to tennis courts 1 & 2 (Marinwood Park)
- Purchased John Deere Gator UTV to replace existing and aged park maintenance UTV
- Community center HVAC
- Repair and rebuild of community center patios
- Replaced both pool heaters to main pool
- Fire station bunk room conversion into 3 separate bedrooms (*see cost breakdown in P&L notes section*)

The following planned capital expenditure was not completed and was subsequently carried over to the 2025/2026 fiscal year budget:

- ADA chair lift for pool to replace aging existing chair lift.

Measure A: As of 6/30/25, the District has approximately \$195K in available Measure A funds with an additional \$115K anticipated to be received this fiscal year. The Board of Directors have authorized staff to use Measure A funds to replaster the pool(s). Future projects will be identified and discussed for potential approval upon the completion of the pool replaster project.

OPEB Trust: During FY 24/25 the District continued its practice of contributing \$100K into the OPEB Trust account. As of 6/30/25, the Trust balance was stated at just under \$937K.

In summary and taking all of the above information into account, the District managed to conclude the fiscal year with a positive financial performance. As of June 30, 2025, the cash balance in the District's General Fund (*includes \$337,480 in designated MWPA funds*) was approximately \$10.1 million.

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2024-2025

	TOTAL		
	Jul '24 - Jun 25	Budget	% of Budget
Revenue			
4110110 · PropTax - Current Secured	2,179,104.76	2,116,200.00	102.97%
4110111 · PropTax - Admin Fee (Contra)	-26,994.29	-25,000.00	107.98%
4110115 · PropTax - Unitary	20,114.41	11,500.00	174.91%
4110120 · PropTax - Current Unsecured	37,618.50	32,000.00	117.56%
4110140 · ERAF - Excess	269,031.89	200,000.00	134.52%
4110145 · ERAF - PY/Reverse	33,550.19	15,000.00	223.67%
4110210 · PropTax - Supplemental Current	35,688.46	36,000.00	99.14%
4110215 · PropTax - Supplemental Unsecure	1,903.78	500.00	380.76%
4110225 · PropTax - Supplemental Redempt	1,610.55	1,000.00	161.06%
4110510 · PropTax - Prior Unsecured	2,481.57	1,000.00	248.16%
4120610 · Special Tax Assessment	1,837,769.64	1,834,389.00	100.18%
4120611 · Special Tax- Admin Fee (contra)	-3,644.00	-4,000.00	91.1%
4220115 · Building Plan Review	12,844.00	8,500.00	151.11%
4410125 · Interest- Co. Pooled Investment	270,722.92	5,000.00	5,414.46%
4410127 · Interest- ERAF Co. Pooled	1,240.39	100.00	1,240.39%
4410215 · Rental Income - Pool & Picnic	40,947.41	30,000.00	136.49%
4410225 · Rental Income - Community Ctr	9,271.22	5,000.00	185.42%
4511210 · HOPTR	7,305.66	7,500.00	97.41%
4570110 · Expense Reimbursements	3,350.68	500.00	670.14%
4631145 · Service Contract Revenue	115,984.00	115,984.00	100.0%
4631911 · Advertising Sales	5,799.73	4,000.00	144.99%
4631912 · Vending Sales	38,718.88	35,000.00	110.63%
4631914 · Community Events	33,432.19	21,710.00	153.99%
4631915 · Tennis	79,091.70	90,500.00	87.39%
4631917 · Pool Operating Rev	257,527.69	218,000.00	118.13%
4631918 · Pool Memberships	69,412.56	60,000.00	115.69%
4631919 · Adult Rec Programs	29,881.11	12,595.00	237.25%
4631920 · Summer Rec Programs	1,422,612.85	1,300,535.00	109.39%
4631922 · Youth Rec Programs	234,477.83	238,860.00	98.17%
4640321 · CSA 13 Contract Rev	753,096.00	753,096.00	100.0%
4710615 · Donations (General)	0.00	1,000.00	0.0%
4710631 · Paramedic Reimbursement	20,529.47	35,000.00	58.66%
4710642 · Miscellaneous Rev	1,951.15	900.00	216.79%
Total Revenue	7,796,432.90	7,162,369.00	108.85%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2024-2025

	TOTAL		
	Jul '24 - Jun 25	Budget	% of Budget
Expenditures			
5110110 · Salaries - Regular Staff	1,565,733.27	1,772,546.00	88.33%
5110210 · Salaries - PT/Seasonal/Temp	951,185.39	967,746.00	98.29%
5110310 · Acting Pay	8,131.01	10,000.00	81.31%
5110313 · Holiday Pay	36,117.84	43,795.00	82.47%
5110319 · FLSA Pay	11,868.42	25,792.00	46.02%
5120110 · Overtime Pay	591,542.59	150,500.00	393.05%
5130120 · Benefits - Group Medical	579,152.64	657,475.00	88.09%
5130130 · OPEB Trust Contribution	100,000.00	100,000.00	100.0%
5130510 · PERS - Pension	744,717.27	786,752.00	94.66%
5140115 · Workers Comp Ins.	165,014.39	189,815.00	86.93%
5140116 · 4850 Reimbursements (Contra)	-85,619.50	0.00	100.0%
5140130 · Physician Services	4,848.00	2,450.00	197.88%
5140140 · Social Security & Medicare	216,989.78	226,650.00	95.74%
5140145 · Unemployment Ins.	14,772.96	19,290.00	76.58%
5210120 · Consultant Fees	1,750.00	11,355.00	15.41%
5210122 · Marketing & Recruiting	55,013.90	45,830.00	120.04%
5210128 · Fingerprinting/Background	4,990.00	7,000.00	71.29%
5210131 · Legal Services	7,337.00	17,000.00	43.16%
5210146 · Indep. Contractor Fees	276,108.59	247,765.00	111.44%
5210210 · Audit & Accounting	16,200.00	17,500.00	92.57%
5210230 · Payroll Service Fees	10,486.15	12,900.00	81.29%
5210525 · Insurance - General	82,918.17	91,810.00	90.32%
5210725 · Telecom - Phone/Internet/Cable	12,403.06	12,550.00	98.83%
5210810 · Utilities - Gas & Electric	73,549.39	80,500.00	91.37%
5210815 · Garbage Removal	36,448.13	39,260.00	92.84%
5210825 · Utilities - Street Light Elec.	20,663.65	20,400.00	101.29%
5210835 · Utilities - Water & Sewer	53,503.24	57,500.00	93.05%
5210910 · Maint. - Vehicles	61,649.27	24,000.00	256.87%
5210915 · Maint. - Streetlights	4,118.23	3,960.00	104.0%
5210920 · MERA Operating	30,653.00	30,655.00	99.99%
5211110 · Janitorial Services	14,632.00	16,000.00	91.45%
5211125 · Community Landscape Contract	39,156.00	39,200.00	99.89%
5211140 · Vegetation Management	0.00	5,000.00	0.0%
5211220 · Equipment Rental	7,865.51	8,000.00	98.32%
5211310 · Awards & Incentives	0.00	1,500.00	0.0%
5211315 · Professional Development	13,363.77	24,800.00	53.89%
5211325 · Conferences & Meetings	9,455.15	10,100.00	93.62%
5211330 · Memberships & Dues	10,397.56	12,690.00	81.94%
5211440 · Travel	207.82	3,300.00	6.3%
5211520 · Publications & Legal Notices	0.00	750.00	0.0%
5211528 · Tree Maint. & Services	21,425.00	20,000.00	107.13%
5211532 · Weed & Pest Control	3,300.00	3,800.00	86.84%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2024-2025

	TOTAL		
	Jul '24 - Jun 25	Budget	% of Budget
5211545 · Election Expense	250.00	6,000.00	4.17%
5211610 · County-Wide Fees	10,077.91	12,185.00	82.71%
5211710 · Long Term Debt - Principal	102,720.48	102,721.00	100.0%
5211715 · Long Term Debt - Interest	13,688.00	13,688.00	100.0%
5220110 · Admin & Office Supplies	17,239.79	21,950.00	78.54%
5220130 · Copier Lease & Printing	11,352.72	9,000.00	126.14%
5220210 · Equip. Maintenance/Replacement*	13,361.32	31,000.00	43.1%
5220215 · Pool Maintenance	12,098.97	20,000.00	60.5%
5220220 · Small Tools	306.65	2,500.00	12.27%
5220310 · Land & Buildings Maintenance	50,543.93	66,000.00	76.58%
5220610 · Gasoline/Fuel	3,686.99	5,000.00	73.74%
5220710 · Pool Chemicals	10,338.03	12,500.00	82.7%
5220810 · Miscellaneous Supplies	15,701.54	28,130.00	55.82%
5220819 · Rec Program Supplies & Services	270,217.40	267,900.00	100.87%
5220825 · Uniforms & Apparel	9,293.49	19,975.00	46.53%
5220826 · Vending Supplies	26,803.61	25,000.00	107.21%
5220827 · Janitorial Supplies	8,950.31	12,000.00	74.59%
5220830 · Volunteer Fire Department	0.00	2,000.00	0.0%
5220910 · Capital Outlay - Improvements	144,398.16	143,650.00	100.52%
5220916 · Capital Outlay - New Equipment	37,998.97	39,000.00	97.43%
5220920 · Capital Reserves Designation	0.00	100,000.00	0.0%
Total Expenditures	6,531,076.92	6,758,135.00	96.64%
Net Gain/Loss	1,265,355.98	404,234.00	313.03%

Marinwood Community Services District

Profit & Loss Budget vs. Actual

Fiscal Year 2024-2025

	Park Dept		
	Jul '24 - Jun 25	Budget	% of Budget
Revenue			
4110110 · PropTax - Current Secured	856,388.18	831,666.00	102.97%
4110111 · PropTax - Admin Fee (Contra)	-10,608.76	-9,825.00	107.98%
4110115 · PropTax - Unitary	7,904.96	4,519.00	174.93%
4110120 · PropTax - Current Unsecured	14,784.07	12,576.00	117.56%
4110140 · ERAF - Excess	105,729.54	78,600.00	134.52%
4110145 · ERAF - PY/Reverse	14,661.43	5,895.00	248.71%
4110210 · PropTax - Supplemental Current	14,025.57	14,148.00	99.14%
4110215 · PropTax - Supplemental Unsecure	748.19	196.00	381.73%
4110225 · PropTax - Supplemental Redempt	652.53	393.00	166.04%
4110510 · PropTax - Prior Unsecured	975.26	393.00	248.16%
4120610 · Special Tax Assessment	451,395.50	450,653.00	100.17%
4120611 · Special Tax- Admin Fee (contra)	-896.43	-1,000.00	89.64%
4410125 · Interest- Co. Pooled Investment	111,304.60	1,965.00	5,664.36%
4410127 · Interest- ERAF Co. Pooled	542.05	100.00	542.05%
4511210 · HOPTR	2,871.14	2,947.00	97.43%
4570110 · Expense Reimbursements	3,350.68		
4710642 · Miscellaneous Rev	0.00	150.00	0.0%
Total Revenue	1,573,828.51	1,393,376.00	112.95%
Expenditures			
5110110 · Salaries - Regular Staff	268,878.67	301,881.00	89.07%
5110210 · Salaries - PT/Seasonal/Temp	11,365.00	14,400.00	78.92%
5120110 · Overtime Pay	0.00	500.00	0.0%
5130120 · Benefits - Group Medical	133,996.53	140,946.00	95.07%
5130130 · OPEB Trust Contribution	22,000.00	22,000.00	100.0%
5130510 · PERS - Pension	72,308.12	76,591.00	94.41%
5140115 · Workers Comp Ins.	29,537.58	33,228.00	88.89%
5140140 · Social Security & Medicare	15,430.15	24,230.00	63.68%
5140145 · Unemployment Ins.	1,028.67	890.00	115.58%
5210120 · Consultant Fees	350.00	6,215.00	5.63%
5210122 · Marketing & Recruiting	929.35	2,300.00	40.41%
5210131 · Legal Services	1,469.00	5,000.00	29.38%
5210210 · Audit & Accounting	4,050.00	4,375.00	92.57%
5210230 · Payroll Service Fees	611.64	900.00	67.96%
5210525 · Insurance - General	26,856.59	30,070.00	89.31%
5210725 · Telecom - Phone/Internet/Cable	2,337.12	2,300.00	101.61%
5210810 · Utilities - Gas & Electric	3,009.01	4,500.00	66.87%
5210815 · Garbage Removal	26,332.13	28,500.00	92.39%
5210835 · Utilities - Water & Sewer	23,792.71	29,500.00	80.65%
5210910 · Maint. - Vehicles	1,102.17	2,000.00	55.11%
5210920 · MERA Operating	3,064.00	3,065.00	99.97%
5211125 · Community Landscape Contract	39,156.00	39,200.00	99.89%
5211220 · Equipment Rental	7,865.51	8,000.00	98.32%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2024-2025

	Park Dept		
	Jul '24 - Jun 25	Budget	% of Budget
5211315 · Professional Development	0.00	2,000.00	0.0%
5211325 · Conferences & Meetings	954.11	1,250.00	76.33%
5211330 · Memberships & Dues	2,373.75	2,825.00	84.03%
5211440 · Travel	0.00	800.00	0.0%
5211520 · Publications & Legal Notices	0.00	250.00	0.0%
5211528 · Tree Maint. & Services	21,425.00	20,000.00	107.13%
5211532 · Weed & Pest Control	3,300.00	3,800.00	86.84%
5211545 · Election Expense	62.50	1,500.00	4.17%
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	2,046.73	2,100.00	97.46%
5220130 · Copier Lease & Printing	1,135.30	900.00	126.14%
5220210 · Equip. Maintenance/Replacement*	4,391.92	8,500.00	51.67%
5220220 · Small Tools	69.55	2,000.00	3.48%
5220310 · Land & Buildings Maintenance	35,862.31	43,500.00	82.44%
5220610 · Gasoline/Fuel	2,680.05	4,000.00	67.0%
5220810 · Miscellaneous Supplies	64.92	2,000.00	3.25%
5220825 · Uniforms & Apparel	509.49	1,000.00	50.95%
5220827 · Janitorial Supplies	0.00	1,000.00	0.0%
5220910 · Capital Outlay - Improvements	21,150.00	21,150.00	100.0%
5220916 · Capital Outlay - New Equipment	16,384.65	17,500.00	93.63%
5220920 · Capital Reserves Designation	0.00	14,000.00	0.0%
Total Expenditures	882,545.14	1,005,197.00	87.8%
Net Gain/Loss	691,283.37	388,179.00	178.08%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2024-2025

	Recreation Dept		
	Jul '24 - Jun 25	Budget	% of Budget
Revenue			
4110110 · PropTax - Current Secured	485,940.36	471,913.00	102.97%
4110111 · PropTax - Admin Fee (Contra)	-6,019.72	-5,575.00	107.98%
4110115 · PropTax - Unitary	4,485.52	2,565.00	174.87%
4110120 · PropTax - Current Unsecured	8,388.92	7,136.00	117.56%
4110140 · ERAF - Excess	59,994.11	44,600.00	134.52%
4110145 · ERAF - PY/Reverse	7,112.64	3,345.00	212.64%
4110210 · PropTax - Supplemental Current	7,958.52	8,028.00	99.14%
4110215 · PropTax - Supplemental Unsecure	424.54	112.00	379.05%
4110225 · PropTax - Supplemental Redempt	354.26	223.00	158.86%
4110510 · PropTax - Prior Unsecured	553.39	223.00	248.16%
4410125 · Interest- Co. Pooled Investment	59,143.59	1,115.00	5,304.36%
4410127 · Interest- ERAF Co. Pooled	262.96	0.00	100.0%
4410215 · Rental Income - Pool & Picnic	40,947.41	30,000.00	136.49%
4410225 · Rental Income - Community Ctr	9,271.22	5,000.00	185.42%
4511210 · HOPTR	1,629.16	1,673.00	97.38%
4570110 · Expense Reimbursements	0.00	500.00	0.0%
4631911 · Advertising Sales	5,799.73	4,000.00	144.99%
4631912 · Vending Sales	38,718.88	35,000.00	110.63%
4631914 · Community Events	33,432.19	21,710.00	153.99%
4631915 · Tennis	79,091.70	90,500.00	87.39%
4631917 · Pool Operating Rev	257,527.69	218,000.00	118.13%
4631918 · Pool Memberships	69,412.56	60,000.00	115.69%
4631919 · Adult Rec Programs	29,881.11	12,595.00	237.25%
4631920 · Summer Rec Programs	1,422,612.85	1,300,535.00	109.39%
4631922 · Youth Rec Programs	234,477.83	238,860.00	98.17%
4710615 · Donations (General)	0.00	1,000.00	0.0%
4710642 · Miscellaneous Rev	1,686.15	250.00	674.46%
Total Revenue	2,853,087.57	2,553,308.00	111.74%
Expenditures			
5110110 · Salaries - Regular Staff	382,102.88	382,736.00	99.84%
5110210 · Salaries - PT/Seasonal/Temp	939,820.39	953,346.00	98.58%
5130120 · Benefits - Group Medical	114,182.09	114,072.00	100.1%
5130130 · OPEB Trust Contribution	10,000.00	10,000.00	100.0%
5130510 · PERS - Pension	91,392.79	94,132.00	97.09%
5140115 · Workers Comp Ins.	41,583.62	45,627.00	91.14%
5140140 · Social Security & Medicare	113,302.27	101,630.00	111.49%
5140145 · Unemployment Ins.	10,914.58	17,000.00	64.2%
5210120 · Consultant Fees	350.00	1,715.00	20.41%
5210122 · Marketing & Recruiting	51,049.02	39,980.00	127.69%
5210128 · Fingerprinting/Background	3,208.00	6,500.00	49.35%
5210131 · Legal Services	0.00	2,000.00	0.0%
5210146 · Indep. Contractor Fees	162,213.85	133,870.00	121.17%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2024-2025

	Recreation Dept		
	Jul '24 - Jun 25	Budget	% of Budget
5210210 · Audit & Accounting	4,050.01	4,375.00	92.57%
5210230 · Payroll Service Fees	6,592.73	6,000.00	109.88%
5210525 · Insurance - General	25,751.15	28,780.00	89.48%
5210725 · Telecom - Phone/Internet/Cable	2,697.62	3,050.00	88.45%
5210810 · Utilities - Gas & Electric	54,420.63	60,000.00	90.7%
5210815 · Garbage Removal	6,744.02	7,170.00	94.06%
5210835 · Utilities - Water & Sewer	21,150.03	18,500.00	114.32%
5211110 · Janitorial Services	14,632.00	16,000.00	91.45%
5211315 · Professional Development	10,603.77	12,800.00	82.84%
5211325 · Conferences & Meetings	7,262.79	7,500.00	96.84%
5211330 · Memberships & Dues	3,358.22	3,925.00	85.56%
5211440 · Travel	207.82	1,500.00	13.86%
5211520 · Publications & Legal Notices	0.00	250.00	0.0%
5211545 · Election Expense	62.50	1,500.00	4.17%
5211610 · County-Wide Fees	2,788.62	2,160.00	129.1%
5220110 · Admin & Office Supplies	12,826.39	15,000.00	85.51%
5220130 · Copier Lease & Printing	7,379.24	5,850.00	126.14%
5220215 · Pool Maintenance	12,098.97	20,000.00	60.5%
5220310 · Land & Buildings Maintenance	11,952.24	15,000.00	79.68%
5220710 · Pool Chemicals	10,338.03	12,500.00	82.7%
5220819 · Rec Program Supplies & Services	270,217.40	267,900.00	100.87%
5220825 · Uniforms & Apparel	4,136.56	7,500.00	55.15%
5220826 · Vending Supplies	26,803.61	25,000.00	107.21%
5220827 · Janitorial Supplies	8,642.57	10,000.00	86.43%
5220910 · Capital Outlay - Improvements	46,057.68	62,500.00	73.69%
5220916 · Capital Outlay - New Equipment	21,614.32	21,500.00	100.53%
5220920 · Capital Reserves Designation	0.00	6,000.00	0.0%
Total Expenditures	2,512,508.41	2,544,868.00	98.73%
Net Gain/Loss	340,579.16	8,440.00	4,035.3%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2024-2025

	Fire Dept		
	Jul '24 - Jun 25	Budget	% of Budget
Revenue			
4110110 · PropTax - Current Secured	836,776.22	812,621.00	102.97%
4110111 · PropTax - Admin Fee (Contra)	-10,365.81	-9,600.00	107.98%
4110115 · PropTax - Unitary	7,723.93	4,416.00	174.91%
4110120 · PropTax - Current Unsecured	14,445.51	12,288.00	117.56%
4110140 · ERAF - Excess	103,308.24	76,800.00	134.52%
4110145 · ERAF - PY/Reverse	11,776.12	5,760.00	204.45%
4110210 · PropTax - Supplemental Current	13,704.37	13,824.00	99.14%
4110215 · PropTax - Supplemental Unsecure	731.05	192.00	380.76%
4110225 · PropTax - Supplemental Redempt	603.76	384.00	157.23%
4110510 · PropTax - Prior Unsecured	952.92	384.00	248.16%
4120610 · Special Tax Assessment	1,362,149.14	1,359,511.00	100.19%
4120611 · Special Tax- Admin Fee (contra)	-2,700.20	-2,900.00	93.11%
4220115 · Building Plan Review	12,844.00	8,500.00	151.11%
4410125 · Interest- Co. Pooled Investment	100,274.73	1,920.00	5,222.64%
4410127 · Interest- ERAF Co. Pooled	435.38		
4511210 · HOPTR	2,805.36	2,880.00	97.41%
4631145 · Service Contract Revenue	115,984.00	115,984.00	100.0%
4640321 · CSA 13 Contract Rev	753,096.00	753,096.00	100.0%
4710631 · Paramedic Reimbursement	20,529.47	35,000.00	58.66%
4710642 · Miscellaneous Rev	0.00	500.00	0.0%
Total Revenue	3,345,074.19	3,191,560.00	104.81%
Expenditures			
5110110 · Salaries - Regular Staff	914,751.72	1,087,929.00	84.08%
5110310 · Acting Pay	8,131.01	10,000.00	81.31%
5110313 · Holiday Pay	36,117.84	43,795.00	82.47%
5110319 · FLSA Pay	11,868.42	25,792.00	46.02%
5120110 · Overtime Pay	591,542.59	150,000.00	394.36%
5130120 · Benefits - Group Medical	330,974.02	402,457.00	82.24%
5130130 · OPEB Trust Contribution	68,000.00	68,000.00	100.0%
5130510 · PERS - Pension	581,016.36	616,029.00	94.32%
5140115 · Workers Comp Ins.	93,893.19	110,960.00	84.62%
5140116 · 4850 Reimbursements (Contra)	-85,619.50		
5140130 · Physician Services	4,848.00	2,450.00	197.88%
5140140 · Social Security & Medicare	88,257.36	100,790.00	87.57%
5140145 · Unemployment Ins.	2,829.71	1,400.00	202.12%
5210120 · Consultant Fees	1,050.00	3,425.00	30.66%
5210122 · Marketing & Recruiting	3,035.53	3,550.00	85.51%
5210128 · Fingerprinting/Background	1,782.00	500.00	356.4%
5210131 · Legal Services	5,868.00	10,000.00	58.68%
5210146 · Indep. Contractor Fees	113,894.74	113,895.00	100.0%
5210210 · Audit & Accounting	8,099.99	8,750.00	92.57%
5210230 · Payroll Service Fees	3,281.78	6,000.00	54.7%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2024-2025

	Fire Dept		
	Jul '24 - Jun 25	Budget	% of Budget
5210525 · Insurance - General	30,310.43	32,960.00	91.96%
5210725 · Telecom - Phone/Internet/Cable	7,368.32	7,200.00	102.34%
5210810 · Utilities - Gas & Electric	16,119.75	16,000.00	100.75%
5210815 · Garbage Removal	3,371.98	3,590.00	93.93%
5210835 · Utilities - Water & Sewer	8,560.50	9,500.00	90.11%
5210910 · Maint. - Vehicles	60,547.10	22,000.00	275.21%
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	2,760.00	10,000.00	27.6%
5211325 · Conferences & Meetings	1,238.25	1,350.00	91.72%
5211330 · Memberships & Dues	4,665.59	5,940.00	78.55%
5211440 · Travel	0.00	1,000.00	0.0%
5211520 · Publications & Legal Notices	0.00	250.00	0.0%
5211545 · Election Expense	125.00	3,000.00	4.17%
5211610 · County-Wide Fees	5,779.87	8,650.00	66.82%
5211710 · Long Term Debt - Principal	41,507.74	41,508.00	100.0%
5211715 · Long Term Debt - Interest	1,245.25	1,245.00	100.02%
5220110 · Admin & Office Supplies	2,366.67	4,850.00	48.8%
5220130 · Copier Lease & Printing	2,838.18	2,250.00	126.14%
5220210 · Equip. Maintenance/Replacement*	8,969.40	22,500.00	39.86%
5220220 · Small Tools	237.10	500.00	47.42%
5220310 · Land & Buildings Maintenance	2,729.38	7,500.00	36.39%
5220610 · Gasoline/Fuel	1,006.94	1,000.00	100.69%
5220810 · Miscellaneous Supplies	15,636.62	26,130.00	59.84%
5220825 · Uniforms & Apparel	4,647.44	11,475.00	40.5%
5220827 · Janitorial Supplies	307.74	1,000.00	30.77%
5220830 · Volunteer Fire Department	0.00	2,000.00	0.0%
5220910 · Capital Outlay - Improvements	77,190.48	60,000.00	128.65%
5220920 · Capital Reserves Designation	0.00	80,000.00	0.0%
Total Expenditures	3,110,741.49	3,183,210.00	97.72%
Net Gain/Loss	234,332.70	8,350.00	2,806.38%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2024-2025

	Streetlights		
	Jul '24 - Jun 25	Budget	% of Budget
Revenue			
4120610 · Special Tax Assessment	24,225.00	24,225.00	100.0%
4120611 · Special Tax- Admin Fee (contra)	-47.37	-100.00	47.37%
4710642 · Miscellaneous Rev	265.00		
Total Revenue	24,442.63	24,125.00	101.32%
Expenditures			
5210825 · Utilities - Street Light Elec.	20,663.65	20,400.00	101.29%
5210915 · Maint. - Streetlights	4,118.23	3,960.00	104.0%
5211610 · County-Wide Fees	500.00	500.00	100.0%
Total Expenditures	25,281.88	24,860.00	101.7%
Net Gain/Loss	-839.25	-735.00	114.18%

Marinwood Community Services District
Fiscal Year 2024-2025 Year-End P&L Budget-to-Actuals Summary and Variance Notes

<u>GL Number</u>	<u>GL Description</u>	<u>Summary Notes:</u>
PARK DEPT:		
4570110	Expense Reimb.	<i>Reimbursement for placement of DiSanto and Mize memorials</i>
5110110	Salaries - Reg. Staff	<i>Represents position vacancy during portion of year</i>
5210835	Water & Sewer	<i>Appeal pending with Marin Water due to unnotified meter change causing multiple leaks</i>
RECREATION:		
5210122	Marketing/Recruiting	<i>Increased marketing placements and higher costs than planned. 25/26 budget adjusted</i>
5210146	Indep. Contractors	<i>Increased sports and adult programs than planned. Results in increased revenue</i>
FIRE DEPT:		
5110110	Salaries - Regular	<i>Represents position vacancies</i>
5120110	Overtime	<i>Vacant positions and back-fill of long-term injuries in addition to use of SRFD personnel</i>
5210128	Fingerprint/Background	<i>Background investigation for new hire</i>
5210910	Maint. - Vehicles	<i>Major repairs needed to Engine 58 (replaced all injectors)</i>
5211710	Long Term Debt	<i>Represents final payment for Engine 58 lease, now paid-in-full and owned outright</i>
5220210	Equip maint/replace	<i>Budgeted hose replacement not needed</i>
5220910	Cap. Outlay - Improve	<i>FD Bunkroom- Construction: \$62.3K; Beds: \$6.8K; Architect: \$5.9K; Permit: \$2.1K</i>

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.

LAFCo Municipal Service Review:

LAFCo has released their updated Draft Municipal Service Review (MSR) for the San Rafael Area. An MSR is a comprehensive study to determine the adequacy of governmental services being provided by the local agencies under LAFCo jurisdiction (Government Code Section 56430). These studies may be used by LAFCo, other governmental agencies, and the public to better understand and improve provision of services and to identify opportunities for greater cooperation between service providers. The San Rafael Area MSR was last updated in 2019.

I would like to thank LAFCo staff for the collaborative approach they employed in completing the MSR, which included multiple communications between our two agencies. In all, I feel the 2025 MSR accurately represents Marinwood CSD and further agree with resulting LAFCo determinations directly involving the District.

The Draft MSR is now open to public comment until September 15. It is anticipated the draft will be initially presented at the upcoming LAFCo meeting scheduled for August 14 with final approval and adoption occurring at the October LAFCo meeting. The complete Draft MSR can be viewed on the LAFCo website: <https://www.marinlafco.org/files/674a611cb/San+Rafael+MSR+Public+Draft+R.pdf>

ADP Payroll and State Tax Filing Challenges:

As the board is aware, we recently needed to change our payroll provider due to the closure of our previous long-term provider and their sell-off to ADP. We elected to transition to ADP under the promise of dedicated transition teams on both agencies and a seamless process. Unfortunately, the transition to ADP has presented never-ending challenges and complications.

Most notably, ADP has been unwilling to file and submit our required State payroll taxes due to our agency having been assigned two unique EDD account numbers, both of which were originally assigned in 1972. We were not made aware of this until receiving a delinquency notice from the State.

We have had multiple communications with EDD and endless communications with ADP regarding this ongoing concern. Staff are researching all options available to us for both ensuring delinquent filings are properly submitted as well as holding ADP accountable for all penalties and interest incurred to date. Needless to say, this has consumed an inordinate amount of staff time.

Other Items of Note:

- The triannual Fire Code update and adoption process will begin this fall. We are grateful to Fire Chief Abe Roman and Deputy Fire Chief Robert Sinnott for their leadership and guidance of this process. It is anticipated the draft Fire Code will be presented at both the October and November board meetings.
- The November board meeting is currently scheduled for Tuesday, November 11. As this is Veterans Day, it happens to fall on a recognized Federal holiday in which the District is typically closed for business. I will be following up with the Board individually in the hopes an alternative date can be identified.

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 COMMUNITY SERVICES DISTRICT
DRAFT MINUTES OF FIRE COMMISSION MEETING
August 5, 2025

Time and Place: 7:00PM at Marinwood Community Center, 775 Miller Creek Rd, San Rafael

Present:

Commissioners: Chair Steve Farac, Pascal Karsenti, John Seratt, Pete Stout

Absent: Greg Stilson

Staff: San Rafael Fire Chief Abe Roman, District Manager Eric Dreikosen

Board: Lisa Ruggeri

1. Agenda

No edits were requested by Commissioners. Chair Farac adopted the agenda as presented.

2. Public Comment on Non-Agenda Items

No comments from the public were received.

3. Commissioner Items of Interest

-Karsenti provided a brief update regarding homeowners insurance concerns

-Dreikosen provided a brief update on upcoming tri-annual fire code adoption process

4. Draft Minutes of June 3, 2025 Fire Commission Meeting

M/s Karsenti/Seratt to approve Draft Minutes of June 3, 2025 Fire Commission Meeting as presented.

Ayes: Farac, Karsenti, Seratt, Stout. Nays: None. Absent: Stilson. Motion carried.

5. Chief Officer Report and Activity Summary (verbal)

Commission received Chief Officer Report and Activity Summary.

6. Commissioner Requests for Future Agenda Items

-Draft of proposed updated fire code.

The meeting was adjourned at 8:12pm.

Eric Dreikosen



Marinwood Board Meeting – Fire Chief’s Report -August 2025

STAFFING UPDATES

Our new firefighter Trysten is now transitioning to his paramedic training time. He will be spending this doing his field training time on San Rafael ambulance to ensure that he is ready to perform his paramedic skills.

Engineer Brian Smith officially retired on July 11.

OPERATIONS DIVISION UPDATES

No report

TRAINING DIVISION UPDATES

This month’s block training is focusing on Multi casualty incident management

PREVENTION DIVISION UPDATES

The Oaks at Marinwood Senior Living complex that consists of 91 independent living apartments, 41 assisted living apartments and 21 memory care apartments along with five affordable housing units in two four story buildings is again moving forward. This is located on what will be an extension of Marinwood Avenue at the southern end that includes a bridge over Miller Creek. For reference, the project is located directly west of the southbound CHP weigh station.

The project first came to our attention in 2022 but then forward progress stopped in 2023. It now seems to again be moving forward in the County Planning process.

2025 CA Code cycle update process is now underway which is a rather comprehensive process. Below is schedule of steps and deadline dates.

The plan is to introduce the ordinance at the October 14 BOD meeting and hold the public hearing at the November BOD meeting. The regular date for the November meeting falls on Veteran’s Day – Tuesday, November 11.

A	B	C	D	E	F
2025 Marinwood Fire Code Adoption Cycle					
DATE 2025	Day Count	Since last benchmark	ACTION	ACTION DESCRIPTION	TO DO
10/1/2025			BOD Packet	Ordinance to District Manager for B.O.D Packets	Provide paper and electronic copy of Ordinance
10/14/2025	0	START	1st Reading	B.O.D. meeting: 1st Reading (Title only)	Title read at B.O.D. meeting. (Time clock begins/30 days required to public hearing)
10/15/2025	1	27 days prior to hearing	ON FILE/DISPLAY	Send to MC Building for public access/review & make available at CSD Counter	Make available for public review. H&S Cod 13869.7
10/21/2025	6		Place order	Send Public Notice Information to Marin IJ/Schedule for 10/24/25 & 10/31/2025 Posting	Contact Marin IJ. (www.column.us) 415-382-7335
10/24/2025	9	10 since Reading/18 prior to hearing	Publish in IJ FRIDAY	1ST PUBLIC NOTICE PRINTED IN MARIN IJ	Copy of proposed Ordinance available at county for public review. Per GC 6066: First notice minimum 14 days prior to public hearing/adoption.
10/31/2025	16	7 since Notice/12 to Adoption	Publish in IJ FRIDAY	2ND PUBLIC NOTICE PRINTED IN MARIN IJ	7 days apart/ 10 + days before public hearing. Contact Marin IJ (www.column.us) 415-382-7335
11/1/2025				Ordinance to CSD for B.O.D. packets	Provide paper and electronic copies
11/12/2025	28	12 Days since Notice #2	29 Days Since 1st Reading	MARINWOOD B.O.D. MEETING 2nd PUBLIC HEARING/ADOPTION of ORDINANCE (Start 30 hold)	Code Adopted
11/13/2025	29	Start 30 Day Wait		Send to MC BOS for ratification	Send to Scott Alber
12/1/2025	47		Place Order	Send Public Notice of Adoption to Marin IJ/Schedule for 12/10/25 posting	Contact Marin IJ (www.column.us) 415-382-7335
12/9/2025	55			Marin B.O.S. meeting: Ratification of Ordinance	Contact Marin IJ (www.column.us) 415-382-7335
12/10/2025	56		Publish in IJ	3RD POST IN MARIN IJ. ANNOUNCEMENT THAT ORDINANCE WAS ADOPTED	Contact Marin IJ (www.column.us) 415-382-7335
12/12/2025	58	30 days since adoption		End of 30 day hold completed.	Send Letter to HCD
1/1/2026	78			2025 MODEL CODES ARE ENFORCED	

WILDFIRE MITIGATION DIVISION UPDATES

The seasonal inspection has begun, we currently have 5 seasonal inspectors working

Marinwood Community Services District

Minutes of Park & Recreation Commission Meeting Tuesday – July 22, 2025

Time and Place: 7:00PM at Marinwood Community Center, 775 Miller Creek Rd, San Rafael

Present:

Commissioners: Chair Michael Benesch, Ian Fein, Ryan Madden

Absent: Angela Bliss-Steiner, Jon Campo

Staff: District Manager Eric Dreikosen, Recreation Director Luke Fretwell

Board Director: Sivan Oyserman

1. Agenda

No changes were requested by Commissioners. The agenda was adopted as presented.

2. Public Comment on Non-Agenda Items

No comments from the public were received

3. Draft Minutes of May 27, 2025 P&R Commission Meeting

M/s Madden/Fein to approve Draft Minutes of May 27, 2025 P&R Commission Meeting.

Ayes: Benesch, Fein, Madden. Nays: None. Absent: Bliss-Steiner, Campo. Motion carried.

4. Minutes of June 10, 2025 and July 8, 2025 Board of Directors Meetings

Commission reviewed minutes.

5. Recreation and Park Maintenance Activity Report

Commission received Recreation and Park Maintenance Activity Report.

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

No items were requested

7. Adjourn

Meeting adjourned at 7:46 PM

Eric Dreikosen, District Manager

RECREATION ACTIVITY REPORT

Summer Program Update

We are currently wrapping up the 8th week of our 9-week summer camp program and things have been going well. This summer has seen the introduction of many new activities and crafts, and I have been pleased to see the staff investing extra time and creativity into the program. I want to acknowledge Assistant Recreation Director Robyn Bruton for overseeing such a well-run and enjoyable program.

This summer the oldest 3 camps have attended bi-weekly field trips to Cal Skate, Six Flags, and the Oakland Zoo, which have all gone smoothly. The younger camps have enjoyed special presentations, including live animal exhibitions, magic shows, science experiments, and a taxidermy presentation. Some of the other highlights have been the all-staff lip-sync battle, an archaeological dig for dinosaur bones in the panhandle, and watching campers traverse epic obstacle courses during Superhero Showdown week.

Each day this summer we are providing camp to around 500 campers, teaching swim lessons to over 100 swimmers, and training around 50 junior high Counselors-in-Training & Guards-in-Training.

Pool Update

The pool has remained busy all summer with steady lap swimmer attendance and large crowds coming to rec swim every afternoon. Group and private swim lessons, as well as our Guards in Training camp, have had strong enrollment all summer.

The lifeguard staff has continued to train hard each week on their rescue and CPR skills, and showed off their hard work at our annual Marinwood Lifeguard Games competition on August 1st. The games were followed by an end-of-summer celebratory BBQ. I want to acknowledge Recreation Supervisor John Paul Kessler for maintaining a high level of both vigilance and camaraderie at the pool this year.

Summer Brewfest

Our annual Summer Brewfest took place on Saturday, July 26th from 3-7pm and featured 9 breweries, food by Forrest Fire BBQ, and live music by rock cover band Void Where Prohibited. The event was well-attended and ran smoothly. I want to thank the Las Gallinas Lions Club for providing a sizeable crew of volunteers to help pour beer in place of some of the breweries who could not send staff this year.

Music in the Park

Friday, August 8th will mark our 3rd installment of our summer music series and will feature the band Bandini, a local English-influenced, Americana-tinged piano-guitar-pop trio. The event will also feature food by Marinwood Market, ice cream from Siberman's, and candy and refreshments by Marinwood staff.

The final concert will take place Friday, August 22nd and will feature Late for the Train, an indie-folk string trio rooted in American folk and bluegrass music.

Fall Preparation

Over the past few months the Rec staff have been busy getting all the programs scheduled for the fall and winter. The Fall/Winter Marinwood Review is complete and will be coming out in the next few weeks.

PARKS MAINTENANCE ACTIVITY REPORT

Irrigation Repairs

This past month the staff discovered and repaired a leak in the main park. While repairs were taking place certain sprinklers could not run for a few days which created stressed patches on the lawn. Thankfully, these areas are recovering well and were not permanently damaged.

Gopher Abatement

This summer has seen a dramatic increase in gopher activity throughout the park and surrounding areas and our lawn has become polka dotted with gopher hole dirt mounds. Our gopher abatement contractor has struggled to keep up with the activity and we are exploring other options. In the meantime, parks staff members have been supplementing the contractor's efforts by adding additional traps and we appear to be making progress.

Parks Maintenance Facility Fence Re-Staining

This past week we had the park shop fence pressure washed and re-stained and it looks as good as new. While the fence was already due for treatment, this was especially timely as it had recently sustained graffiti on the western side.

Creekside Park Maintenance

These past couple weeks the Parks staff spent time at Creekside Park pruning, weeding, and making repairs to a few of the drip systems. Staff will be adding woodchips along the paths and around the large oak tree in the next week or two.

Tree Work

In July tree work was performed to remove a fallen oak tree that fell from the open space into a resident's yard on Queenstone Drive. We also had a large oak tree trimmed in the walking path between Pinewood Drive and Miller Creek Road. The tree had become heavy

Pool Heater Replacement

In early July it was discovered that the heater for the Tot Pool was leaking water. Further investigation revealed a disintegrating heat exchanger and the need for a new heater. Thankfully, we were able to acquire the replacement heater quickly and it was installed a week later. Use of the Tot Pool was only interrupted for one day. The heater had previously been replaced in 2018 under warranty.

Tennis Court Repairs

This next week staff will attempt to patch holes in the tennis courts closest to the middle school. These courts have recently begun to crack and crumble in several places and we are hoping the patches will help keep the courts playable until we are able to find a more permanent solution.

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