

AGENDA

Tomales Village Community Services District (TVCS D)

(707) 878-2767

Board of Directors Meeting

WEDNESDAY March 12, 2014

Tomales Town Hall

6:00 PM

Mission Statement

Enhance quality of life, with commitment to the health of the community, by providing dependable wastewater collection, treatment and reuse in an environmentally friendly manner; maintaining safe and reliable recreational park facilities while providing a welcoming forum for active community participation and input.

1. Call to Order

2. Additions, Corrections and Approval of the February 12, 2014 Regular Board Meeting Minutes

3. Financial Report

(This is the time the Treasurer makes a report on the finances of the District and any checks that are to be written are approved.)

A. Accept Check Registers and Approve Expenditures

B. Review and Adopt Financial Statements

C. Review Annual Audited Financial Statements

1. Auditor's Report and proposal

4. Phillips & Associates Report

(This is the time when a representative of the system's operating and maintenance company reports on the status of the system and brings up any concerns or recommendations for Board consideration.)

A. Self Monitoring Report

5. Committee Reports

(This is the time for the Committee Chairs to give an update on their committee and make recommendations to the Board for approval.)

A. Newsletter Committee

1. Report on Status

B. Park Committee

1. Review February Park Committee Minutes

2. Entrance Gate Design Update

3. Gazebo Design and Specifications

C. Finance Committee

1. Review February FAC Meeting Minutes

D. Budget Committee

1. Discuss the makeup of committee and review Postcard inviting the public

2. Review Committee Meeting Minutes

3. Budget Work Sessions

4. Budget Line Item Reviews

5. Request for Committee Direction to include:

- a. Moving the competitive bidding process forward in a timely manner
 - b. Acting as Point of Contact to receive sealed proposals and field any additional requests from the bidders
 - c. Manage meetings for proposal responders
 - d. Assist the Board with the competitive bidding process to provide timely, objective, and critical review
- 6. Review and Discuss the RFP process for contract positions of Administrator, O&M Contractor, Accounting Services and RFP Guidelines
 - 7. Review and Discuss Draft RFP Proposal for Accounting Services
- 6. Pending Business**
(This is the time the Board addresses all business not yet concluded.)
- A. Grant Writing**
 - 1. Update on Status
 - B. Capital Improvement Projects**
 - 1. Park Gate
 - 2. Gazebo
 - 3. Updated Draft CIP List – Sewer
 - C. Policy Manual**
 - 1. Updated Roles and Responsibilities Policy
 - 2. DRAFT Policy on Competitive Bidding
 - D. Median Household Income Survey**
 - 1. Final Letter
 - 2. Discuss Response to SWRCB
 - E. Rate Study with RCAC**
 - 1. Letter to RCAC from FAC and response from RCAC
 - 2. RCAC DRAFT Rate Study
 - F. Board Training**
 - 1. Board Roles and Responsibilities Training – Should it be Mandatory
 - a. Onsite training by CRWA. SDRMA will provide onsite training free. Nothing scheduled with CSDA at this time. BHI has 1 hr On-Demand video training for \$99.
 - 2. Mandatory Ethics and Harassment Training
 - G. Strategic Plan**
 - 1. Identify Goals, Timelines and Plans for 2014
 - H. Complaints and Correspondence from Customers**
 - 1. Text of the comments Victoria Hanson made to the Board made a part of the minutes of the February 12, 2014 Board Meeting
- 7. New Business**
(This is the time the Board addresses all new business not yet introduced.)
- 8. Administrator’s Report**
(This is the time when the Administrator of the District reports on the administrative and management issues that need Board consideration, and an overall update of District business.)
- A. Administrator’s Report**
- 9. Open Communication**
- 10. Correspondence** *(This is for review only. No action is needed.)*
 PGE Net Metering Statement
 SDRMA Longevity Bonus Letters
 100,000 gallons of sewage spills into Russian River

**TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
BOARD MEETING**

Minutes of Meeting held February 12, 2014

Board Members Present: Bill Bonini, Patty Oku, and Sue Sims
Late Arrivals: Deborah Parrish (6:50), Brian Lamoreaux (6:45)
Board Members Absent: None

DRAFT

Also Present: Karl Drexel, Administrator
Steve Phillips, Operator
Karen McBride, RCAC

| | | |
|-----------------|----------------|--------------|
| Donna Clavaud | Beth Koelker | Hope Sturges |
| Nicole Vigeant | Chick Peterson | Louise Gregg |
| Victoria Hansen | | |

Board President Bill Bonini called the meeting to order at 6:21 p.m.

Approval of Minutes:

The Chair asked for additions or corrections of the January 15, 2014 board meeting minutes.

Patty Oku made a motion to approve the minutes of the January 15, 2014 Regular Board Meeting. Motion seconded by Sue Sims. Ayes: Bonini, Oku, Sims Noes: None Absent: Parrish, Lamoreaux.

Financial Report:

A. **&B.** The Administrator submitted the financial reports for January and a list of payables for the months of February and March along with copies of the check registers for the month of January. He noted there were two additional expenses that came in since the Board packets went out and they were CRWA annual dues and a \$2,200 bill to Telstar for work on the SCADA system.

Patty Oku made a motion to accept the check registers, approve expenditures and adopt the financial statements. Motion Seconded by Sue Sims. Ayes: Bonini, Oku, Sims Noes: None Absent: Parrish, Lamoreaux

C. The Administrator noted that the District has about \$300,000 in Bank of Marin and \$85,000 in the Redwood Credit Union. The FDIC limit is \$250,000, so he recommended moving some out of Bank of Marin into RCU, but in order to do that he needed copies of Drivers Licenses from everybody. He noted he only had those from Patty, Deborah and himself. He said the other option would be to move all of the money out of RCU and into BOM, but that it would not all be insured.

Phillips & Associates Report:

A. Steve Phillips reported the ponds were in great shape with about 10 feet of freeboard at the storage ponds and the plant was in good condition. He noted that in past winters there was flows of 1.4 million gallons a month and now it is down to 0.6 million gallons. He said this was due to two factors, one was the I&I that was identified and fixed and the other was the lack of rain for the last couple of years. He noted that things should be fine for the rest of the winter season, even if there is above normal rain for the next several months.

Steve noted that since they took over the O&M, they have taken a pro-active approach to irrigation and have kept the pond levels in check during the winter so there haven't been any need to use the emergency irrigation, except once. He noted that because the storage ponds were so low, the irrigation season will be shorter this year and that it would be a good time to

make repairs and any necessary replacements of equipment. One advantage of light rain was that the I&I is reduced. He said most treatment plants are designed for 100% infiltration or more and that in years past this system had a lot of infiltration. Most of it was fixed, but he noted the collection system was 40 years old and old material that will crumble and break, and that's when infiltration becomes a problem. But there aren't any glaring problems right now.

Committee Reports:

A. Newsletter Committee

Nothing new to report

B. Park Advisory Committee

1. Patty Oku reported on the PAC meeting. She reported they have decided to hold regular meetings on the fourth Monday of the month at 6:30 at the Presbyterian Church Hall. She noted that Victoria Hansen and Louise Gregg attended the meeting with some concerns about the sign and signage in general. She also noted that Bonnie MacLaird is contacting an historical architect regarding the font and color of the sign. She said the committee members did not want to irrigate the meadow, but did want to irrigate the trees and bushes along the perimeter and that an irrigation system as noted in the grants and the work plan for Measure A funds is still pertinent. Karl is going to contact the County to get more information on the parameters and clearances required for the sign. Bill Bonini and David Judd are going to draw up a design for a Gazebo. Donna Clavaud also reported that Victoria had suggested story poles be put up to replicate the size and dimension of the sign.

Victoria Hanson addressed the Board with comments regarding her concerns over the Park sign and provided a written document of those comments. The documents is attached and made a part of these minutes. Louise Gregg addressed the Board regarding her concerns regarding the historical integrity of the town and changes that have occurred and might still occur and how that relates to the Park gate and the filing of National Historic Register status. The President of the Board asked Louise and Victoria to provide an example of what they would like to see as a Park sign at the next Park meeting and see if a resolution can be reached there.

C. Financial Advisory Committee

1. Deborah Parrish reported that the Financial Advisory Committee did not have a quorum for their January meeting, so they just had a working session, so there are no minutes.

Pending Business:

A. Grant Writing

1. Measure A Funding for Special Districts

The Work Plan for Measure A funding was submitted to the County and the Park Advisory Committee is working on prioritizing it.

B. Capital Improvement Projects

1. The Park gate project has already been discussed
2. The Administrator presented a copy of the update to Dean Witter regarding the Gazebo, as well as an update to Steve Kinsey.

C. Board Policy Manual

The Financial Advisory Committee submitted a Draft policy defining the Roles of Board Members and Officers. Deborah Parrish reported that this particular policy was developed because the CSDA Policy Handbook and other Special Districts policy manuals forwarded to her from the Administrator were confusing and without clarity. She noted that the FAC felt it was an important first step to clarify the roles of the Board members and District Officers. The Chair asked for discussion. Patty Oku said she felt each Board Policy should have a number associated with it similar to all other Policy Manuals the District has reviewed. It was determined that a numbering system needs to be developed. Patty also recommended that a

policy for missing meetings by Board members be developed. It was determined that a policy regarding missed meetings would fall under a policy of Code of Conduct. Additional discussion was held regarding this policy and suggestions for other policies. The Administrator noted that almost all Special District policy manuals follow a similar numbering system for each of their policies and have policies that include the kinds of things that were being discussed. Patty added that one of the job functions to the Vice Presidents role is to reconcile bank statements. The Administrator also reminded the Board that no non-elected person can chair a public meeting, so unless the Secretary is a Board member, which is not the case currently, then the wording needs to be changed.

Deborah Parrish made a motion to approve the Roles and Responsibilities of Board Members and Officers Policy as corrected. Motion seconded by Sue Sims. Ayes: Bonini, Parrish, Sims, Lamoreaux Noes: Oku. Absent: None

Patty Oku noted that she would like to see a Policy developed on e-mail protocol. She noted that when she was e-mailing questions about dates for Park committee meeting, several e-mails were being replied to all with different subject matter and she received some complaints from the community. A comment was made that certain things said in an e-mail can be interpreted by different people in different ways. Patty noted that people just need to be cognizant about what they are saying and who their audience might be.

D. Median Household Income Survey

Karen McBride addressed the Board describing the MHI Survey results. She noted that there were 76 parcels that needed to be surveyed and the guidelines required an 84% response rate. 50 people responded and 26 did not respond or refused to participate. 14 additional responses were required, but did not come in. Per the guidelines RCAC has to work under as a qualified third party to conduct this survey, the 14 additional parcels had to default to the highest reported income, which was \$156,900, bumping the median income to \$69,867. She noted that when the survey was started, the State annual income figure for Tomales was \$106,000, which was why the survey was implemented. However, the State Water Board changes the statewide annual income level every year based on the American Community Survey of the Census Bureau. She noted that it dropped the following year to \$37,250. She recommended the Administrator contact Meghan with the Water Board to appeal the findings of the current survey, especially with the 14 defaulted incomes.

E. RCAC Rate Study

The Administrator submitted copies of the correspondence that has been going on between he and Richard Culp and the Finance Committee regarding the Asset List and a Draft CIP list. He noted that he and Steve were still collecting data and costs for certain things to update a CIP list that will be presented to the Board at a future date. Donna Clavaud noted that there was a lot of talk about a CIP list, and Measure A funds and the Park Gate, etc. and recommended that a Policy be developed for CIPs. It was generally agreed it should be forthcoming.

F. California Green Business Certification

Nothing new to report

G. Annual Audit

The Administrator reported that he was meeting with the auditor and a staff accountant to work on the audit.

H. Board Training

The Administrator submitted a list of upcoming training seminars and webinars available through CSDA and SDRMA. Patty Oku noted that there was a Board Secretary Training conference available and if any Board Member wanted to be the Board Secretary, this training would be invaluable.

The Administrator also reported that at the last meeting the Board thought the publication put out by CSDA called *Open and Public IV: Users Guide to the Brown Act* should be purchased

for all Board Members, so he looked into it. The book is \$28 a piece, so he didn't buy them. Patty suggested that the District purchase one for everyone. Deborah Parrish noted that she would not read a book, but could get the Brown Act online. Brian Lamoreaux said he would like to look at it to get a better understanding of the Brown Act. It was decided that the Administrator would purchase two copies to be shared among the Board members that want to read it.

It was noted that a tour of the plant has been scheduled for Saturday March 1, 2014 at 11:00. The public is invited and it should be informative.

I. Budget Process

Deborah Parrish noted that the Budget Process has only four months to go and she does not feel there is enough done at this point to address the budget process timeline. She noted that the timeline indicates the Budget be presented to the community in April/May and that there is a lot to do before that. There was discussion regarding the development of a CIP list. Deborah Parrish indicated that the fact that a list of assets was given to a person who is developing a rate study was not vetted by the Board before it was sent to him. The Administrator noted that the Board gets a list of the assets at every Board meeting. They are what they are. A CIP list that is still being developed has to start with the Districts assets that will at sometime wear out. He is still developing that list with the input of Steve Phillips and Richard Culp and the District's auditor. A CIP list is not ready to be presented to the Board, because it is still being developed and no vetting is necessary. Deborah said that the FAC did not feel the information given to the RCAC was properly given and should have been discussed with the FAC and the Board first. She said the Board needs to see everything that is going out in public before it goes out.

Deborah Parrish made a motion to have the Board appoint a temporary working committee that is a budget committee to develop and present 1) a competitive bidding policy and process for the Board approval, 2) RFPs for all contracted services to be included in the 2014-2015 budget, 3) to provide screening and be the point of contact to all respondents to the RFPs, 4) submit three candidates for all contract services for Board approval, prior to implementing the next fiscal year's budget.

Patty Oku recommended that the motion be tabled and the proposal written out for the next Board packet and put on next month's agenda, since this is the first anybody had heard of this idea. Deborah noted that waiting another month to start an RFP process would delay developing a new budget with streamlined expenses rather than the same budget that has been presented each year. She said she knows there are many options with regard to operators and a group of people need to start working on Draft RFPs, lists of candidates to get the RFPs, and to select candidates for the Board to review. She said it cannot be a Board process or it will never get done. It has to be a temporary working committee that can meet and work unhindered.

The Administrator noted that a motion to develop and send out RFPs for all contractual services was not an Agendized item and no action can be taken on that portion of the motion. He noted that there may be others in the community that would like to be on that committee, but because it wasn't agendized, they do not know about it. He noted that if you want it on the agenda for the March meeting you need to request it.

Deborah Parrish made a new motion to request the Board appoint a working committee to work on budget items to get ready for the 2014-2015 Budget and invitations sent out to the community for volunteers. Motion Seconded by Sue Sims. Ayes: Bonini, Parrish, Oku, Sims, Lamoreaux, Noes: None, Absent: None

It was decided that Patty Oku and Sue Sims would work on the message of a postcard and Patty would send out postcards inviting members of the community to sit on a budget

committee. Discussion came up regarding having more than two Board members on the committee. The Administrator noted that no meeting with three or more Board members is allowed without it being a publicized and agendaized Board meeting. Deborah and Sue said they were advised by an attorney that they could have more than two members on a working committee. Patty asked for legal clarification of that requirement and the Administrator offered to research it and asked Deborah and Sue to have their lawyer supply them with the Code that allows it.

J. Strategic Plan

Donna Clavaud recommended that the Strategic Plan be amended to include Capital Improvement Projects for both the Sewer and the Park.

K. File Sharing

Discussion was held regarding file sharing with Dropbox. The FAC and the Administrator indicated they used it, but some others have not.

L. Complaints and Correspondence

The Administrator noted there was nothing to report.

New Business

No new business to report

Administrator's Report:

The Administrator submitted a written report of his activities for the month along with a historical timeline and status of the District to date.

Open Communication:

No open communication.

Correspondence

No action taken

Sue Sims made a motion to adjourn. Motion seconded by Deborah Parrish. M/S/U.

Adjourned at 9:32 PM

Next Meeting: March 12, 2014 6:00 PM.

Approved

Date

Karl Drexel

From: Victoria Hanson [info.flipside2012@gmail.com]
Sent: Wednesday, February 12, 2014 11:26 PM
To: admin@tomalescsd.ca.gov
Subject: text of tonight's comment from Victoria Hanson

Comments to Tomales Village Community Service District Board, 12Feb2014, regarding proposed sign project for Tomales Community Park, from a member of the community.

Because mine is a comparatively new viewpoint in the Tomales community, I am grateful for your attention and hope that where my comments show my ignorance, you will excuse me and will accept my comments in the spirit intended. I admire and appreciate the work so many have already accomplished.

In this unique place, what we do in the built environment is not just the material bridge between what once was and what will be. In marking the landscape with our best intentions, we alter the values and visions that link us, and those who come after us, to the substance and meaning of our history.

Tomales' identity IS the oldest town in Marin whose historical integrity is still intact. That can inadvertently change. My aim is to focus scrutiny on the importance of the precedent set by your decision on this matter.

As an institution with legal stature, your role in carrying out policies carries the force of implicitly representing our community standards.

It cannot escape notice that the visual environment of Tomales has in recent years, become cluttered with signage and other negative impacts on its special character.

When this body, devoted as it is to community service and, as steward of the property which was once the residence of the town's most prominent founder, Warren Dutton, chooses to authorize a discretionary project for erecting what is categorized as a monumental, freestanding sign, the criteria, the need, and the process for generating such a bold artifact raises fundamental questions. Whatever private property owners construct within their own edifices follows personal desire. But whatever coherent master plan for development within the park's premises exists, it does not seem to have imparted any meaningful guidelines on this project's striking prominence, which evidently proceeds as an ad hoc process.

You have an opportunity now, to model responsible restraint on well-meaning, but unwarranted intrusions which are increasingly degrading Tomales' visual character. I urge you take a precautionary pause before advancing this naive conception of how best to spend a generous contribution from the Farm and Flea funds. I urge you to take seriously the meaning of words, the spirit of statutes, the wisdom of guidelines, the sense and benefits of planning, before building willy-nilly, and the fine opportunity this controversy presents to dignify the valuable volunteer efforts enlisted from now forward, building on the past. I urge you to demonstrate how vague visions of 'helping the community with something historical' relates to the very real concerns voiced in this community, and the legacy of care fundamental to guiding beneficial, municipal design.

Frederick Law Olmsted, the renowned architect of municipal parks, in his report commissioned in 1927 by the California legislature's need to act before the beauty and value

of our coastal landscapes was overwhelmed, emphasized that "the most urgent problem" was "to teach the great mass of well-intentioned people how to get what they want in enjoyment of scenic and recreational values ... without destroying the natural assets on which the continued enjoyment of such values depends."

With compassion and respect for the tireless goodwill expended on this proposed project, there is not a single element of this sign's design which bears any authentic connection to its place or purpose - the material, placement, scale, form, font are at odds with every aspect of its historical context. It is a lovely reflection of Tomales High School's heritage and should be directed toward that manifest connection - donate the 'sunk costs' of the work done on this design to a student project ASAP.

I urge you to table any further consideration of innovative signage, and restrict any discretionary changes to the park's facade to those consistent with its present features.

I hope you may consider worthwhile, research efforts to expand the base of knowledge on which projects are evaluated, perhaps also focusing attention on informative projects and publications which enhance appreciation for the history of the park and its productive role in drawing our community together.

Thank you,

Victoria Hanson

PO 272 / 707 878-2389

info.flipside2012@gmail.com

P.S. I apologize for my overly complex phrasing. It the product of rushed composition. I thank the members of the TCP Committee for their gracious welcome at Monday evening's session, and the TVCSD Board this evening for their interest. I also deeply regret the eleventh-hour timing of this frank response. It is the result of my poor assumptions and confusion about the oversight process. I plan to educate myself on the park's history, the committee's work, and standards of common practice for similar community enhancements. I look forward to consulting the expertise of others in the hope that a reliable process for guiding project development may sustain the historical integrity of Tomales while responding to current needs.

Tomales Village Community Services District

3/5/2014 8:14 PM

Register: 131.44 · Bank of Marin - Sewer

From 01/31/2014 through 02/28/2014

Sorted by: Date, Type, Number/Ref

| <u>Date</u> | <u>Number</u> | <u>Payee</u> | <u>Account</u> | <u>Memo</u> | <u>Payment</u> | <u>C</u> | <u>Deposit</u> | <u>Balance</u> |
|-------------|---------------|-----------------------|----------------------------|-------------------|----------------|----------|----------------|----------------|
| 01/31/2014 | | | 311.00 · Interest Reven... | Interest | | X | 0.02 | 8,052.01 |
| 02/04/2014 | Bill Pay | KD Management | 222.00 · Accounts Pay... | | 7,270.00 | X | | 782.01 |
| 02/04/2014 | Bill Pay | AT & T | 222.00 · Accounts Pay... | | 103.55 | X | | 678.46 |
| 02/13/2014 | | Paul Norris | 137.00 · Accounts Rec... | | | X | 63.00 | 741.46 |
| 02/13/2014 | Bill Pay | Phillips & Associates | 222.00 · Accounts Pay... | Operator | 5,182.36 | X | | -4,440.90 |
| 02/13/2014 | Bill Pay | Capital One, FSB | 222.00 · Accounts Pay... | | 99.00 | X | | -4,539.90 |
| 02/13/2014 | | | 131.42 · Bank of Marin... | Transfer to Se... | | X | 15,000.00 | 10,460.10 |
| 02/19/2014 | 4064 | Sue Sims | 414.41 · Postage and D... | | 1.61 | | | 10,458.49 |
| 02/28/2014 | | | 311.00 · Interest Reven... | Interest | | X | 0.03 | 10,458.52 |
| 02/28/2014 | 4065 | Ric Hahn | 222.00 · Accounts Pay... | | 240.00 | | | 10,218.52 |

Tomales Village Community Services District

3/5/2014 8:15 PM

Register: 131.46 · Bank of Marin - Park

From 01/31/2014 through 02/28/2014

Sorted by: Date, Type, Number/Ref

| <u>Date</u> | <u>Number</u> | <u>Payee</u> | <u>Account</u> | <u>Memo</u> | <u>Payment</u> | <u>C</u> | <u>Deposit</u> | <u>Balance</u> |
|-------------|---------------|----------------|----------------------------|-------------|----------------|----------|----------------|----------------|
| 01/31/2014 | | | 311.50 · Interest Incom... | Interest | | X | 0.14 | 34,308.95 |
| 02/13/2014 | Bill Pay | PGE - Park | 222.00 · Accounts Pay... | | 116.96 | X | | 34,191.99 |
| 02/19/2014 | | Henry Elfstrom | 137.00 · Accounts Rec... | | | X | 70.00 | 34,261.99 |
| 02/28/2014 | | | 311.50 · Interest Incom... | Interest | | X | 0.13 | 34,262.12 |

Tomales Village Community Services District

3/5/2014 8:13 PM

Register: 131.42 · Bank of Marin - Flex Account

From 01/31/2014 through 02/21/2014

Sorted by: Date, Type, Number/Ref

| <u>Date</u> | <u>Number</u> | <u>Payee</u> | <u>Account</u> | <u>Memo</u> | <u>Payment</u> | <u>C</u> | <u>Deposit</u> | <u>Balance</u> |
|-------------|---------------|--------------|----------------------------|-------------------|----------------|----------|----------------|----------------|
| 01/31/2014 | | | 311.00 · Interest Reven... | Interest | | X | 9.35 | 239,925.24 |
| 02/13/2014 | | | 131.44 · Bank of Marin... | Transfer to Se... | 15,000.00 | X | | 224,925.24 |

Tomales Village Community Services District

3/5/2014 8:16 PM

Register: 131.48 · Bank of Marin - Solar

From 01/31/2014 through 02/28/2014

Sorted by: Date, Type, Number/Ref

| <u>Date</u> | <u>Number</u> | <u>Payee</u> | <u>Account</u> | <u>Memo</u> | <u>Payment</u> | <u>C</u> | <u>Deposit</u> | <u>Balance</u> |
|-------------|---------------|--------------|----------------------------|-------------|----------------|----------|----------------|----------------|
| 01/31/2014 | | | 311.00 · Interest Reven... | Interest | | X | 0.08 | 18,044.40 |
| 02/19/2014 | | | 316.00 · CSI Solar Reb... | Deposit | | X | 918.43 | 18,962.83 |
| 02/28/2014 | | | 311.00 · Interest Reven... | Interest | | X | 0.07 | 18,962.90 |

Tomales Village Community Services District

3/5/2014 8:12 PM

Register: 131.31 · Redwood Credit Union

From 01/31/2014 through 02/28/2014

Sorted by: Date, Type, Number/Ref

| <u>Date</u> | <u>Number</u> | <u>Payee</u> | <u>Account</u> | <u>Memo</u> | <u>Payment</u> | <u>C</u> | <u>Deposit</u> | <u>Balance</u> |
|-------------|---------------|--------------|----------------------------|-------------|----------------|----------|----------------|----------------|
| 01/31/2014 | | | 311.00 · Interest Reven... | Interest | | X | 13.74 | 85,547.98 |
| 02/28/2014 | | | 311.00 · Interest Reven... | Interest | | X | 13.19 | 85,561.17 |

Tomales Village Community Service District

Payables Feb - Mar 2014

| <u>Date</u> | <u>Vendor</u> | <u>Amount</u> | <u>Expense</u> |
|-------------|-------------------|----------------------------|----------------------------|
| 25-Feb | Phillips & Assoc. | \$ 5,182.36 | March O&M Services |
| 21-Feb | PGE | \$ 88.69 | WWTP PGE |
| 20-Feb | AT&T | \$ 81.41 | Tomales ATT Service |
| 24-Feb | Capital One | \$ 60.00 | BHI - Good Board Work |
| | | \$ 49.30 | Kinko's Feb Board Packet |
| | | \$ 49.00 | USPS - Postage |
| | | \$ 21.71 | Office Depot - Supplies |
| | | \$ 11.55 | Kinko's - Auditor data |
| | | \$ 2,864.15 | Telstar Instruments |
| | | \$ 42.98 | Computer Parts |
| | | \$ 19.95 | Sonic Web Hosting |
| | | \$ 70.21 | Backup UPS Batteries |
| 28-Feb | Telstar | \$ 353.03 | Lift Station Radio Antenna |
| 27-Feb | Ric Hahn | \$ 240.00 | Computer Repairs |
| 3-Mar | Sue Sims | \$ 46.33 | Budget Postcards |
| 4-Mar | Karl Drexel | \$ 400.00 | Health Ins Allowance |
| 4-Mar | Karl Drexel | \$ 6,754.00 | March Admin Services |
| | Feb - Mar | <u>\$ 16,334.67</u> | |
| | | PARK EXPENSES | |
| 18-Feb | PGE | \$ 121.40 | Park PGE |
| 26-Feb | County Counsel | \$ 358.75 | Measure A Appeal |
| | Feb - Mar | <u>\$ 480.15</u> | |
| | | RESTRICTED FUNDS | |
| | | <u>\$ -</u> | |
| | Total | \$ 16,814.82 | |

Phillips & Associates
 Management & Technical Resources

General
 Engineering
 Contractor
 #A-751807

SWRCB
 Operations
 Management
 Maintenance
 Contractor
 #CO-0021

PhillipsOnSite.com

| |
|--|
| Bill To |
| TVCSD, Attn Karl Drexel PO Box 303 Tomales, CA 94971 Fax 707 575-4306 |

Invoice

| Date | Invoice # |
|-----------|-----------|
| 2/25/2014 | 4912 |

| P.O. No. | Terms | Project |
|----------|--------------|---------|
| | Upon Receipt | |

| Description | Qty | Rate | Amount |
|--|-----|--------------|------------|
| Professional Management of Water and/or Wastewater Treatment System for Month of March 2014. | | 5,182.36 | 5,182.36 |
| Thank you. We appreciate your business! | | Total | \$5,182.36 |



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 8044736439-1
Statement Date: 02/21/2014
Due Date: 03/10/2014

Service For:

TOMALES VILLAGE COMM SERV DIST
Please see details page.

Your Account Summary

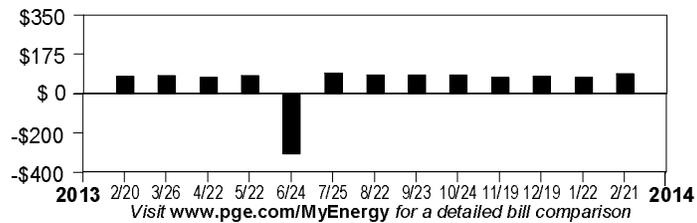
| | |
|--|----------|
| Credit Balance on Previous Statement | -\$21.68 |
| Payment(s) Received Since Last Statement | 0.00 |
| Outstanding Credit Balance | -\$21.68 |
| Current Electric Charges | \$88.69 |

Questions about your bill?

24 hours, 7 days/wk 1-800-468-4743
Business Specialist available:
M-F 7am-7:30pm, Sat 7am-4:30pm
www.pge.com/MyEnergy

Total Amount Due by 03/10/2014 **\$67.01**

Electric Monthly Billing History



Please return this portion with your payment. No staples or paper clips. Do not fold. Thank you.

99908044736439100000088690000006701



Account Number: **8044736439-1** Due Date: **03/10/2014** Total Amount Due: **\$67.01**

Amount Enclosed:



TOMALES VILLAGE COMM SERV DIST
PO BOX 303
TOMALES, CA 94971-0303

PG&E
BOX 997300
SACRAMENTO, CA 95899-7300



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 8044736439-1
Statement Date: 02/21/2014
Due Date: 03/10/2014

Summary of your energy related services

| | Meter Number | Usage | Amount |
|--|--------------|------------------|----------------|
| Service For: TOMALES PETALUMA RD 2700 FT E/ HWY #1 | | | |
| Service Agreement ID: 8044736624 | | | |
| Electric Charges | 1004764719 | -841.000000 kWh | \$28.32 |
| Total | | | \$28.32 |
| Service For: OFF IRVIN RD | | | |
| Service Agreement ID: 8044736529 | | | |
| Electric Charges | 1007184994 | 2,123.000000 kWh | \$28.32 |
| Total | | | \$28.32 |
| Service For: TOMALES PETALUMA RD NEAR HWY # 1 | | | |
| Service Agreement ID: 8044736268 | | | |
| Electric Charges | 7P1292 | 141.000000 kWh | \$32.05 |
| Total | | | \$32.05 |



TOMALES VILLAGE
 SVC DISTRICT
 PO BOX 303
 TOMALES CA 94971 - 0303

Page 1 of 2
 Account Number 707 878-2767 432 3
 Billing Date Feb 20, 2014
 Web Site att.com

Bill-At-A-Glance

| | |
|----------------------------------|----------------|
| Previous Bill | 103.55 |
| Payment Received 2-18 Thank you! | 103.55CR |
| Adjustments | .00 |
| Balance | .00 |
| Current Charges | 81.41 |
| Total Amount Due | \$81.41 |
| Amount Due in Full by | Mar 13, 2014 |

Billing Summary

| | | |
|---|------|--------------|
| Billing Questions? Visit att.com/billing | Page | |
| Plans and Services | 1 | 31.41 |
| 1 800 750-2355 | | |
| AT&T Internet Services | 1 | 50.00 |
| 1 877 722-3755 | | |
| Total Current Charges | | 81.41 |

Plans and Services

Monthly Service - Feb 20 thru Mar 19

| | |
|---|--------------|
| 1. Bus Local Calling AssuranceSM | 25.00 |
| Single-Line Measure Business | |
| Line Sharing Basis | |
| Unlimited Local Calling Plan | |
| Caller ID | |
| Call Forwarding | |
| 2. 900/976 Blocking | .00 |
| Total Monthly Service | 25.00 |

Surcharges and Other Fees

| | |
|--|-------------|
| 3. Federal Subscriber Line Charge | 4.40 |
| 4. Rate Surcharge | .32CR |
| 5. State Regulatory Fee | .04 |
| 6. Federal Universal Service Fee | .72 |
| Total Surcharges and Other Fees | 4.84 |

Government Fees and Taxes

| | |
|--|-------------|
| 7. CA High Cost Fund Surcharge- A: | .04 |
| 8. CA High Cost Fund-B and CA Advanced Svc Fund | .04 |
| 9. California Teleconnect Fund Surcharge | .15 |
| 10. Universal Lifeline Telephone Service Surcharge | .28 |
| 11. CA Relay Service and Communications Devices Fund | .05 |
| 12. 9-1-1 Emergency System | .12 |
| 13. Federal | .89 |
| Total Government Fees and Taxes | 1.57 |

Total Plans and Services

31.41

AT&T Internet Services

Important Information

Notice: Charges appearing in this section are for services provided by AT&T Corp. and/or by AT&T California.

News You Can Use Summary

- PREVENT DISCONNECT
 - CARRIER INFORMATION
 - THIRD-PARTY BLOCKING
- See "News You Can Use" for additional information

Local Services provided by AT&T California or AT&T Nevada based upon the service address location.

GO GREEN - Enroll in paperless billing.

TELSTAR INSTRUMENTS

1717 SOLANO WAY, UNIT 34
CONCORD, CA 94520
(925) 671-2888 Fax (925) 671-9507

CUSTOMER #: TOMVI

INVOICE #: 76823

INVOICE DATE: 02/28/14

DUE DATE: 04/03/14

BILL TO:

TOMALES VILLAGE COMM
SERVICE DISTRICT
P.O. BOX 303
TOMALES, CA 94971

JOB: 25548

TOMALES CSD/SVC
10 IRWIN ROAD
TOMALES, CA 94971

YOUR P.O. # KARL

| DESCRIPTION | QUANTITY | PRICE | AMOUNT |
|-----------------------|----------|--------------|--------|
| ANTENNA INSTALLATION | 1.00LT | 325.000 / LT | 325.00 |
| SHIPPING AND HANDLING | 1.00LT | 25.830 / LT | 25.83 |

REFERENCE: CHARGES FOR INSTALLING NEW ANTENNA FOR
TOMALES VILLAGE COMMUNITY SERVICES
DISTRICT ON 2/5/14. TERMINATED NEW
ANTENNA CABLE WITH N-MALE CONNECTOR.
INSTALLED ON CONTROL ENCLOSURE TO
SIMULATE GROUND PLANE. SETUP SERVICE
MONITOR AND TUNED ANTENNA TO 153.695
MHZ. SHIPPED UNIT TO TOMALES VCSD.

TELSTAR JOB NO. 25548

| | |
|-------------------|--------|
| SUBTOTAL | 350.83 |
| SALES TAX: | 2.20 |
| NET DUE: | 353.03 |

Thank you for your business!

Karl Drexel

From: ric hahn [richahn@sbcglobal.net]
Sent: Thursday, February 27, 2014 10:48 AM
To: Karl Drexel
Subject: bill for services

Follow Up Flag: Follow up
Flag Status: Flagged

Computer service for Tomales Village Community Services District

clean and inspect computer

*restore raid to back up hard drive**

remove and replace dvd reader (part provided by client)

remove and install battery to ups (part provided by client)

remove and reinstall power management software for ups

service charge total for 4 hours@ \$60. \$240.00

*Ric Hahn
P.o.Box 281
Tomales CA. 94971*

**this will be completed on next visit to office*

Order Date: 3/3/2014 3:36 PM
Order Number: WKZPQ-N2A34-1J0

Payment Type: Visa

Order Status: Processing
Delivery Option: 3 Business Days
Estimated Date of Arrival: 3/6/2014

[Reorder](#)

Ship To:
 Sue Sims
 201 Dillon Beach Rd
 Tomales, CA 94971
 United States of America
 Phone: 7075404895
 SueSims@sonomapc.com

Bill To:
 Sue Sims
 P.O. Box 2600
 Petaluma, CA 94953
 United States of America
 Phone: 7075404895
 SueSims@sonomapc.com

[Printer-Friendly](#)

| Status Information | My Products | | Quantity | Price | Subtotal |
|----------------------------|--|---|----------|----------|-----------------|
| Item Status: Processing |  | Budget postcard Preview | 100 | \$8.99 | \$13.73* |
| | | Color Back Side | | \$4.74 | |
| | | Glossy Stock | | INCLUDED | |
| Item Status: Processing |  | Budget postcard 2 Preview | 50 | \$6.00 | \$8.99* |
| | | Color Back Side | | \$2.99 | |
| | | Glossy Stock | | INCLUDED | |

| | Original Price | You Pay |
|---|----------------|----------------|
| Product Total: | \$38.00 | \$22.72 |
| Shipping & Processing (Express 3 Business Days): | | \$19.99 |
| Sales Tax: | | \$3.62 |
| Total: | \$61.61 | \$46.33 |

You Saved \$15.28!

**ROBERT
W.
JOHNSON**
An Accountancy Corporation
Certified Public Accountant

Invoice

Invoice # 4272

3/4/14

6234 BIRDCAGE STREET · CITRUS HEIGHTS, CA 95610-5949 · (916) 723-2555

Tomales Village Community SD
P. O. Box 303
Tomales, CA 94971

For Professional Services Rendered

| | |
|------------------------------|----------|
| Perform June 30, 2013 audit: | 5,000.00 |
|------------------------------|----------|

| | |
|---------------|----------|
| Total Invoice | 5,000.00 |
|---------------|----------|

| | |
|----------------|--|
| Payment/Credit | |
|----------------|--|

| | |
|--------------|------------------------|
| TOTAL | <u>5,000.00</u> |
|--------------|------------------------|



KD Management
 121 Seventh St
 Santa Rosa, CA 95401

Invoice

| | |
|----------|-----------|
| Date | Invoice # |
| 3/1/2014 | 14-3 |

| |
|--|
| Bill To |
| Tomales Village CSD PO Box 303 Tomales, CA 94971 |

| |
|----------------|
| Terms |
| Due on receipt |

| Item | Description | Quantity | Rate | Amount |
|----------------------|----------------------------|----------|--------------|------------|
| Admin Services | Admin Services - July 2013 | | 6,754.00 | 6,754.00 |
| Health Insurance ... | Health Insurance Allowance | | 400.00 | 400.00 |
| THANK YOU | | | Total | \$7,154.00 |

| | | | |
|--------------|--------------|----------------------|---------------------|
| Phone # | Fax # | E-mail | Web Site |
| 707-575-6994 | 707-575-4306 | karl@kdmanagement.us | www.kdmanagement.us |



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 7399820768-9

Statement Date: 02/18/2014

Due Date: 03/07/2014

Details of Electric Charges

01/17/2014 - 02/18/2014 (33 billing days)

Service For: 10 VALLEY ST

Service Agreement ID: 7399820881

Rate Schedule: A1 Small General Service

01/17/2014 – 02/18/2014

| | | |
|-----------------------|----------------------------|---------|
| Customer Charge | 33 days @ \$0.32854 | \$10.84 |
| Energy Charges | 735.000000 kWh @ \$0.15014 | 110.35 |
| Energy Commission Tax | | 0.21 |

Total Electric Charges \$121.40

Service Information

| | |
|-----------------------|----------------|
| Meter # | 1003182632 |
| Current Meter Reading | 40,794 |
| Prior Meter Reading | 40,059 |
| Total Usage | 735.000000 kWh |
| Serial | V |
| Rotating Outage Block | 50 |

Marin County Counsel

3501 Civic Center Dr., Room 275
San Rafael, CA 94903
(415) 499-6117
FAX (415) 499-3796
TDD (415) 499-6172

TO: Tomales Village Community Services District

December 31, 2013

Billing Period 9/30/2013 through 12/31/2013.

| 6106-001 | | General | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------------|-----|--|-------------------------|------------------------|
| 11/22/2013 | JJB | Review JPA documents and LAFCO documents to determine Mesa Park and/or BPUD's entitlement to Measure A funds | 1.00 205.00/hr | 205.00 |
| 11/22/2013 | JJB | Telephone conference with K. Drexel, L. Kreuzer and S. Lichtblau re Measure A funds issue | 0.50 205.00/hr | 102.50 |
| 11/25/2013 | JJB | Meeting with K. Drexel re agreement with Parks; confer with Parks counsel re same | 0.25 205.00/hr | 51.25 |
| | | | Total Hours: 1.75 | |
| | | | Current Charges | 358.75 |
| | | | Previous Balance Due | 0.00 |
| | | | Payment (Thank You) | 768.75 |
| | | | Total Amount Due | <u>\$358.75</u> |

Tomales Village Community Services District
Balance Sheet
As of February 28, 2014

Feb 28, 14

ASSETS

Current Assets

Checking/Savings

131.00 - Cash

| | |
|---------------------------------------|------------|
| 131.31 - Redwood Credit Union | 85,561.17 |
| 131.42 - Bank of Marin - Flex Account | 224,933.22 |
| 131.44 - Bank of Marin - Sewer | 10,218.52 |
| 131.46 - Bank of Marin - Park | 34,262.12 |
| 131.48 - Bank of Marin - Solar | 18,962.90 |

Total 131.00 - Cash 373,937.93

Total Checking/Savings 373,937.93

Accounts Receivable

137.00 - Accounts Receivable 18,518.64

Total Accounts Receivable 18,518.64

Other Current Assets

138.00 - Current Portion SUSD Receivable 1,150.48

Total Other Current Assets 1,150.48

Total Current Assets 393,607.05

Fixed Assets

100.00 - Property, Plant and Equipment

| | |
|-------------------------------|------------|
| 100.10 - Maps and Records | 17,248.00 |
| 100.20 - Land and Land Rights | 184,788.00 |
| 100.30 - Sewer Mains | 300,700.59 |
| 100.31 - Sewer Laterals | 17,671.74 |
| 100.40 - Pump & Lift Station | 21,715.21 |
| 100.50 - Treatment Facilities | 210,863.90 |
| 100.60 - Spray Disposal | 170,547.09 |
| 100.70 - Force Mains | 70,167.44 |

Total 100.00 - Property, Plant and Equipment 993,701.97

105.00 - Less Accumulated Depreciation -320,302.01

110.00 - Improvement Project

| | |
|--|------------|
| 110.10 - Planning and Design | 37,991.17 |
| 110.15 - Other Project Expenses | 6,061.21 |
| 110.20 - Construction Management & Engin | 37,211.44 |
| 110.25 - Storage Pipeline Replacement | 20,225.00 |
| 110.30 - Force Main & Air Gap | 25,283.00 |
| 110.35 - Infiltration & Inflow Reduction | 34,424.23 |
| 110.40 - Telemetry & SCADA | 62,946.00 |
| 110.45 - Sludge Removal & Pond Repairs | |
| 8.1 - Sand and Grease Trap | 17,548.00 |
| 8.2 - Sand Filter Removal & Retrofit | 88,866.00 |
| 8.3 - Remove and Dispose of Biosolids | 65,505.48 |
| 8.4 - Treatment Pond Cell Upgrade | 258,360.86 |
| 8.5 - Liner Subdrain, Sump, & Pump | 59,889.00 |
| 8.6 - High Lift Pumps - 2 Units | 79,795.95 |
| 8.7 - Replacement Flow Meter | 14,941.00 |
| 8.8 - SCADA Monitoring and Alarms | 44,806.61 |
| 110.45 - Sludge Removal & Pond Repairs - Other | 1,393.68 |

Total 110.45 - Sludge Removal & Pond Repairs 631,106.58

**Tomales Village Community Services District
Balance Sheet**

As of February 28, 2014

| | Feb 28, 14 |
|--|---------------------|
| 110.50 · Irrigation Field Improvements | 63,368.00 |
| 110.55 · Lift Station Rehabilitation | 20,776.68 |
| Total 110.00 · Improvement Project | 939,393.31 |
| 111.00 - Park Development Project | |
| 111.80 · Gazebo | 550.00 |
| 111.10 · Planning and Design | |
| 111.15 · Permits | 6,066.31 |
| 111.10 · Planning and Design - Other | 9,137.36 |
| Total 111.10 · Planning and Design | 15,203.67 |
| 111.20 · Construction Management | 15,704.87 |
| 111.30 · Land Improvements | |
| 111.31 · Handicap Paths | 7,861.94 |
| 111.30 · Land Improvements - Other | 38,072.12 |
| Total 111.30 · Land Improvements | 45,934.06 |
| 111.35 · Concrete curbs and walls | 55,065.63 |
| 111.40 · Bathrooms and Laterals | 76,845.23 |
| 111.45 · Well Pump & Filter | 4,035.00 |
| 111.50 · Dutton Play Structure | 31,819.69 |
| 111.55 · BBQ | |
| 111.56 · Picnic Areas | 1,448.00 |
| 111.55 · BBQ - Other | 3,615.49 |
| Total 111.55 · BBQ | 5,063.49 |
| 111.60 · Play Surface | 6,796.09 |
| 111.65 · Play Equipment | 26,799.25 |
| 111.70 · Parking Lot | 10,371.67 |
| 111.75 · Misc Park Additions | 5,408.40 |
| 111.00 · Park Development Project - Other | 302.40 |
| Total 111.00 · Park Development Project | 299,899.45 |
| 112.00 · Solar System | |
| 112.10 · Design and RFP | 3,980.00 |
| 112.20 · Const Management | 5,435.86 |
| 112.30 · Construction and Supplies | 259,163.00 |
| 112.40 · Administration | 1,366.35 |
| Total 112.00 · Solar System | 269,945.21 |
| Total Fixed Assets | 2,182,637.93 |
| Other Assets | |
| 136.00 · SUSD Note Receivable | 22,401.04 |
| 139.00 · Less Current Portion | -1,150.48 |
| 151.00 · CREBs unamortized issuance cost | 15,250.00 |
| 152.00 · Accumulated Amortization | -2,691.06 |
| Total Other Assets | 33,809.50 |
| TOTAL ASSETS | 2,610,054.48 |

Tomales Village Community Services District

Balance Sheet

As of February 28, 2014

Feb 28, 14

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

222.00 · Accounts Payable 8,994.10

Total Accounts Payable 8,994.10

Other Current Liabilities

223.00 · Current Principal - SWRCB Loan 17,766.39

223.50 · Current Principal - SWRCB SRF -37,169.09

225.50 · Current Portion - CREBS 17,941.00

Total Other Current Liabilities -1,461.70

Total Current Liabilities 7,532.40

Long Term Liabilities

211.00 · SWRCB SRF Loan 231,295.13

213.50 · Less Current Portion SWRCB SRF -18,061.00

215.00 · CREBS Bond 251,176.64

215.50 · Less Current Portion CREBS -17,646.39

Total Long Term Liabilities 446,764.38

Total Liabilities 454,296.78

Equity

252.50 · Invested in Capital Assets-Park 279,894.00

252.00 · Invested in Capital Assets 1,294,506.49

260.00 · Retained Earnings 389,827.70

266.00 · Sinking Fund 47,755.03

267.00 · Capital Reserve Fund 18,870.50

267.51 · Operating Reserve Fund - Unrest 35,416.71

267.52 · Operating Reserve Fund - Restr 33,982.00

268.00 · Net Assets - Unrestricted 4,201.66

Net Income 51,303.61

Total Equity 2,155,757.70

TOTAL LIABILITIES & EQUITY **2,610,054.48**

Tomales Village Community Services District

Profit & Loss

February 2014

Feb 14

Ordinary Income/Expense

Income

| | |
|---------------------------------------|-----------------|
| 301.00 · Service Charges | |
| 301.10 · Service Charges - Monthly | 126.00 |
| 301.30 · Services Charges - County | <u>9,000.00</u> |
| Total 301.00 · Service Charges | 9,126.00 |

| | |
|---------------------------------------|---------------------|
| 311.00 · Interest Revenues | 21.27 |
| 311.50 · Interest Income - Park | 0.13 |
| 316.00 · CSI Solar Rebate | 918.43 |
| 322.00 · Park Use Rental | |
| 322.60 · Water Tower PGE | <u>70.00</u> |
| Total 322.00 · Park Use Rental | <u>70.00</u> |

| | |
|---------------------|-------------------------|
| Total Income | <u>10,135.83</u> |
|---------------------|-------------------------|

| | |
|---------------------|------------------|
| Gross Profit | 10,135.83 |
|---------------------|------------------|

Expense

| | |
|-------------------------------------|---------------|
| 410.00 · Sewage Collection | 32.05 |
| 411.00 · Sewage Treatment | 11.03 |
| 412.00 · Sewage Disposal | -40.85 |
| 414.00 · Administration and General | |
| 414.05 · Administrator's Fees | 6,754.00 |
| 414.30 · Insurance | |
| 414.35 · Health Insurance Allowance | <u>400.00</u> |
| Total 414.30 · Insurance | 400.00 |

| | |
|--------------------------------------|-------------|
| 414.40 · Office Expense | |
| 414.41 · Postage and Delivery | <u>1.61</u> |
| Total 414.40 · Office Expense | 1.61 |

| | |
|--|----------------------|
| 414.50 · Contractual Services | 5,182.36 |
| 414.70 · Repairs and Maintenance | |
| 414.72 · Computer Repairs | 240.00 |
| 414.73 · Equipment Repairs | 3,217.18 |
| 414.75 · Park Maintenance | |
| 414.755 · Park PGE | <u>121.40</u> |
| Total 414.75 · Park Maintenance | <u>121.40</u> |

| | |
|---|-----------------|
| Total 414.70 · Repairs and Maintenance | 3,578.58 |
|---|-----------------|

| | |
|---|---------------|
| 414.80 · Travel and Meetings | |
| 414.81 · Travel | <u>116.00</u> |
| Total 414.80 · Travel and Meetings | 116.00 |

| | |
|--|-------------------------|
| 414.90 · Telephone & Internet Service | 81.41 |
| Total 414.00 · Administration and General | <u>16,113.96</u> |

| | |
|----------------------|-------------------------|
| Total Expense | <u>16,116.19</u> |
|----------------------|-------------------------|

| | |
|----------------------------|-------------------------|
| Net Ordinary Income | <u>-5,980.36</u> |
|----------------------------|-------------------------|

| | |
|-------------------|-------------------------|
| Net Income | <u>-5,980.36</u> |
|-------------------|-------------------------|

TVCS D Sewer Enterprise
Balance Sheet
 As of February 28, 2014

| | Feb 28, 14 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 131.00 · Cash | |
| 131.31 · Redwood Credit Union | 85,561.17 |
| 131.42 · Bank of Marin - Money Market | 206,682.94 |
| 131.44 · Bank of Marin - Sewer | 3,064.52 |
| 131.48 · Bank of Marin - Solar | 18,962.90 |
| Total 131.00 · Cash | 314,271.53 |
| Total Checking/Savings | 314,271.53 |
| Accounts Receivable | |
| 137.00 · Accounts Receivable | 18,390.64 |
| Total Accounts Receivable | 18,390.64 |
| Other Current Assets | |
| 138.00 · Receivable - TVCS D Park | 9,211.00 |
| Total Other Current Assets | 9,211.00 |
| Total Current Assets | 341,873.17 |
| Fixed Assets | |
| 100.00 · Property, Plant and Equipment | 791,665.97 |
| 100.10 · Maps and Records | 17,248.00 |
| 100.20 · Land and Land Rights | 52,788.00 |
| 110.00 · Improvement Project | 939,393.31 |
| 112.00 · Solar System | 269,945.21 |
| 105.00 · Less Accumulated Depreciation | -406,308.01 |
| Total Fixed Assets | 1,664,732.48 |
| Other Assets | |
| 136.00 · SUSD Note Receivable | 22,401.04 |
| 151.00 · CREBs Unamortized Issuance Cost | 15,250.00 |
| 152.00 · Accumulated Amortization | -3,588.12 |
| Total Other Assets | 34,062.92 |
| TOTAL ASSETS | 2,040,668.57 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 222.00 · Accounts Payable | 1,718.66 |
| Total Accounts Payable | 1,718.66 |
| Total Current Liabilities | 1,718.66 |
| Long Term Liabilities | |
| 211.00 · SWRCB SRF Loan | 194,125.89 |
| 215.00 · CREBS Bond | 233,235.46 |
| Total Long Term Liabilities | 427,361.35 |
| Total Liabilities | 429,080.01 |
| Equity | |
| 260.00 · Retained Earnings | 1,358,198.42 |
| 261.00 · Sinking Fund - Debt Reserve | 47,775.00 |
| 262.00 · Capital Improvement Reserve | 45,394.00 |
| 263.00 · Emergency Reserve | 33,982.00 |
| 264.00 · Operating Reserve | 35,400.00 |
| 265.00 · Net Assets - Unrestricted | 105,000.00 |
| Net Income | -14,160.86 |
| Total Equity | 1,611,588.56 |
| TOTAL LIABILITIES & EQUITY | 2,040,668.57 |

**TVCS D Sewer Enterprise
 Profit & Loss
 February 2014**

| | Feb 14 |
|--|-------------------|
| Income | |
| 301.00 · Service Charges | |
| 301.10 · Service Charges - Monthly | 126.00 |
| 301.30 · Service Charges - County | 8,999.08 |
| | 9,125.08 |
| Total 301.00 · Service Charges | 9,125.08 |
| 311.00 · Interest Income | 21.20 |
| 315.00 · Intergovernmental Revenues | 0.07 |
| 316.00 · CSI Solar Rebate | 918.43 |
| | 10,064.78 |
| Total Income | 10,064.78 |
| Expense | |
| 410.00 · Sewage Collection | 32.05 |
| 411.00 · Sewage Treatment | 114.22 |
| 412.00 · Sewage Disposal | 27.95 |
| 414.00 · Administration and General | |
| 414.05 · Administrator's Fees | 6,754.00 |
| 414.30 · Insurance | |
| 414.35 · Health Insurance Allowance | 400.00 |
| | 400.00 |
| Total 414.30 · Insurance | 400.00 |
| 414.40 · Office Expense | |
| 414.41 · Postage and Delivery | 50.61 |
| 414.43 · Office Supplies | 25.90 |
| 414.44 · Sonic - Web Hosting | 19.95 |
| 414.46 · Board Meeting Expense | 60.85 |
| | 157.31 |
| Total 414.40 · Office Expense | 157.31 |
| 414.50 · O&M Contractual Services | 5,182.36 |
| 414.62 · Dues and Subscriptions | 169.00 |
| 414.70 · Repairs and Maintenance | |
| 414.72 · Computer Repairs | 240.00 |
| 414.73 · Equipment Repairs | 3,217.18 |
| | 3,457.18 |
| Total 414.70 · Repairs and Maintenance | 3,457.18 |
| 414.80 · Travel and Meetings | |
| 414.81 · Travel | 116.00 |
| | 116.00 |
| Total 414.80 · Travel and Meetings | 116.00 |
| 414.90 · Telephone and Internet Services | 81.41 |
| | 16,317.26 |
| Total 414.00 · Administration and General | 16,317.26 |
| 415.50 · Depreciation Expense | 4,300.00 |
| | 20,791.48 |
| Total Expense | 20,791.48 |
| Net Income | -10,726.70 |

**TVCS D Park
 Balance Sheet
 As of February 28, 2014**

| | Feb 28, 14 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 131.00 · Cash | |
| 131.42 · Bank of Marin - Money Market | 18,250.28 |
| 131.46 · Bank of Marin - Park Account | 34,262.12 |
| Total 131.00 · Cash | 52,512.40 |
| Total Checking/Savings | 52,512.40 |
| Accounts Receivable | |
| 137.00 · Accounts Receivable | 200.00 |
| Total Accounts Receivable | 200.00 |
| Total Current Assets | 52,712.40 |
| Fixed Assets | |
| 100.20 · Land and Land Rights | 132,000.00 |
| 111.00 · Park Equipment | |
| Original Cost | 299,899.00 |
| 105.00 · Depreciation | -28,933.00 |
| Total 111.00 · Park Equipment | 270,966.00 |
| Total Fixed Assets | 402,966.00 |
| TOTAL ASSETS | 455,678.40 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 222.00 · Accounta Payable | 480.15 |
| Total Accounts Payable | 480.15 |
| Other Current Liabilities | |
| 217.00 · Unearned Revenue | 15,000.00 |
| Total Other Current Liabilities | 15,000.00 |
| Total Current Liabilities | 15,480.15 |
| Long Term Liabilities | |
| 216.00 · Loan Payable - TVCS D Sewer | 9,211.00 |
| Total Long Term Liabilities | 9,211.00 |
| Total Liabilities | 24,691.15 |
| Equity | |
| 252.50 · Investment in Capital Assets | 402,966.00 |
| 260.00 · Retained Earnings | -3,275.68 |
| Net Income | 31,296.93 |
| Total Equity | 430,987.25 |
| TOTAL LIABILITIES & EQUITY | 455,678.40 |

8:36 PM
03/05/14
Accrual Basis

TVCS D Park
Profit & Loss
February 2014

| | <u>Feb 14</u> |
|----------------------------------|----------------------------|
| Ordinary Income/Expense | |
| Income | |
| 311.00 · Interest Income | 0.13 |
| 322.60 · Water Tower PGE | 70.00 |
| | <hr/> |
| Total Income | 70.13 |
| Expense | |
| 414.55 · Professional Fees | |
| 414.56 · Legal Fees | 358.75 |
| | <hr/> |
| Total 414.55 · Professional Fees | 358.75 |
| 414.75 · PGE - Park | 121.40 |
| | <hr/> |
| Total Expense | 480.15 |
| Net Ordinary Income | <hr/> -410.02 |
| Net Income | <hr/> <hr/> -410.02 |

Tomales Village Community Services District
Profit & Loss Prev Year Comparison
July 2013 through February 2014

| | <u>Jul '13 - Feb 14</u> | <u>Jul '12 - Feb 13</u> | <u>\$ Change</u> | <u>% Change</u> |
|--|-------------------------|-------------------------|-------------------|-----------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 301.00 · Service Charges | | | | |
| 301.10 · Service Charges - Monthly | 1,008.00 | 1,008.00 | 0.00 | 0.0% |
| 301.15 · Service Charges - Annual Fees | 756.00 | 756.00 | 0.00 | 0.0% |
| 301.20 · Service Charges - SUSD | | | | |
| 301.25 · Solar Portion | 0.00 | 6,120.00 | -6,120.00 | -100.0% |
| 301.20 · Service Charges - SUSD - Other | 64,510.00 | 78,665.00 | -14,155.00 | -17.99% |
| Total 301.20 · Service Charges - SUSD | <u>64,510.00</u> | <u>84,785.00</u> | <u>-20,275.00</u> | <u>-23.91%</u> |
| 301.30 · Services Charges - County | | | | |
| 301.35 · Solar Portion | 0.00 | 7,680.00 | -7,680.00 | -100.0% |
| 301.30 · Services Charges - County - Other | 72,000.00 | 65,769.71 | 6,230.29 | 9.47% |
| Total 301.30 · Services Charges - County | <u>72,000.00</u> | <u>73,449.71</u> | <u>-1,449.71</u> | <u>-1.97%</u> |
| 301.50 · Non-Scheduled Work- Outside | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 301.00 · Service Charges | <u>138,274.00</u> | <u>159,998.71</u> | <u>-21,724.71</u> | <u>-13.58%</u> |
| 305.00 · SUSD Sinking Fund Revenue | 8,062.00 | 1,942.00 | 6,120.00 | 315.14% |
| 311.00 · Interest Revenues | 1,585.47 | 1,707.97 | -122.50 | -7.17% |
| 311.50 · Interest Income - Park | 1.10 | 1.79 | -0.69 | -38.55% |
| 315.00 · Intergovernmental Revenues | | | | |
| 315.50 · Levy 4 | 4,484.21 | 5,648.40 | -1,164.19 | -20.61% |
| 315.60 · HOPTR | 29.40 | 30.38 | -0.98 | -3.23% |
| 315.80 · Measure A | 17,374.91 | 0.00 | 17,374.91 | 100.0% |
| Total 315.00 · Intergovernmental Revenues | <u>21,888.52</u> | <u>5,678.78</u> | <u>16,209.74</u> | <u>285.44%</u> |
| 316.00 · CSI Solar Rebate | 9,526.53 | 9,252.21 | 274.32 | 2.97% |
| 317.00 · Other Operating Income | 0.00 | 1,118.19 | -1,118.19 | -100.0% |
| 318.00 · Other Nonoperating Revenue | | | | |
| 318.30 · Transfer In | 0.00 | 7,000.00 | -7,000.00 | -100.0% |
| Total 318.00 · Other Nonoperating Revenue | <u>0.00</u> | <u>7,000.00</u> | <u>-7,000.00</u> | <u>-100.0%</u> |
| 320.00 · Contributions Income | | | | |
| 320.30 · Unrestricted | | | | |
| 320.32 · PitP 2013 | 7,112.00 | 0.00 | 7,112.00 | 100.0% |
| 320.31 · 2012 PitP | 0.00 | 8,846.00 | -8,846.00 | -100.0% |
| 320.30 · Unrestricted - Other | 395.00 | 630.00 | -235.00 | -37.3% |
| Total 320.30 · Unrestricted | <u>7,507.00</u> | <u>9,476.00</u> | <u>-1,969.00</u> | <u>-20.78%</u> |
| Total 320.00 · Contributions Income | <u>7,507.00</u> | <u>9,476.00</u> | <u>-1,969.00</u> | <u>-20.78%</u> |
| 322.00 · Park Use Rental | | | | |
| 322.60 · Water Tower PGE | 560.00 | 560.00 | 0.00 | 0.0% |
| 322.50 · Cleaning and Security Deposit | -400.00 | 200.00 | -600.00 | -300.0% |
| 322.00 · Park Use Rental - Other | 0.00 | 500.00 | -500.00 | -100.0% |
| Total 322.00 · Park Use Rental | <u>160.00</u> | <u>1,260.00</u> | <u>-1,100.00</u> | <u>-87.3%</u> |
| 323.00 · Founders Day Committee | -779.00 | 815.00 | -1,594.00 | -195.58% |
| 340.00 · Grants | | | | |
| 340.40 · Board of Supervisors | 0.00 | 15,000.00 | -15,000.00 | -100.0% |
| 340.70 · Dean Witter Foundation | 10,000.00 | 0.00 | 10,000.00 | 100.0% |
| Total 340.00 · Grants | <u>10,000.00</u> | <u>15,000.00</u> | <u>-5,000.00</u> | <u>-33.33%</u> |
| Total Income | <u>196,225.62</u> | <u>213,250.65</u> | <u>-17,025.03</u> | <u>-7.98%</u> |
| Gross Profit | 196,225.62 | 213,250.65 | -17,025.03 | -7.98% |

Tomales Village Community Services District
Profit & Loss Prev Year Comparison
July 2013 through February 2014

| | <u>Jul '13 - Feb 14</u> | <u>Jul '12 - Feb 13</u> | <u>\$ Change</u> | <u>% Change</u> |
|---|-------------------------|-------------------------|------------------|-----------------|
| Expense | | | | |
| 410.00 · Sewage Collection | 238.60 | 266.70 | -28.10 | -10.54% |
| 411.00 · Sewage Treatment | 191.24 | 2,378.36 | -2,187.12 | -91.96% |
| 412.00 · Sewage Disposal | 140.21 | 209.37 | -69.16 | -33.03% |
| 414.00 · Administration and General | | | | |
| 414.05 · Administrator's Fees | 54,032.00 | 52,644.15 | 1,387.85 | 2.64% |
| 414.22 · Licenses and Permits | 1,272.50 | 1,042.50 | 230.00 | 22.06% |
| 414.30 · Insurance | | | | |
| 414.31 · Property & Liability Insurance | 5,269.54 | 5,329.33 | -59.79 | -1.12% |
| 414.33 · Worker's Comp Insurance | 456.00 | 603.81 | -147.81 | -24.48% |
| 414.35 · Health Insurance Allowance | 3,200.00 | 4,800.00 | -1,600.00 | -33.33% |
| Total 414.30 · Insurance | <u>8,925.54</u> | <u>10,733.14</u> | <u>-1,807.60</u> | <u>-16.84%</u> |
| 414.40 · Office Expense | | | | |
| 414.41 · Postage and Delivery | 382.58 | 56.15 | 326.43 | 581.35% |
| 414.42 · Printing and Copies | 787.53 | 58.31 | 729.22 | 1,250.59% |
| 414.43 · Office Supplies | 710.91 | 183.25 | 527.66 | 287.95% |
| 414.44 · Sonic - Web Hosting | 139.65 | 139.65 | 0.00 | 0.0% |
| 414.45 · Equipment Expense | 0.00 | 518.85 | -518.85 | -100.0% |
| 414.46 · Board Meeting Exp | 902.72 | 602.79 | 299.93 | 49.76% |
| Total 414.40 · Office Expense | <u>2,923.39</u> | <u>1,559.00</u> | <u>1,364.39</u> | <u>87.52%</u> |
| 414.50 · Contractual Services | 41,352.55 | 40,112.10 | 1,240.45 | 3.09% |
| 414.55 · Professional Fees | | | | |
| 414.56 · Legal Fees | 768.75 | 153.75 | 615.00 | 400.0% |
| 414.57 · Accounting | 0.00 | 4,613.00 | -4,613.00 | -100.0% |
| Total 414.55 · Professional Fees | <u>768.75</u> | <u>4,766.75</u> | <u>-3,998.00</u> | <u>-83.87%</u> |
| 414.60 · Publication and Notices | | | | |
| 414.61 · Newsletter Expense | 200.16 | 104.87 | 95.29 | 90.87% |
| 414.60 · Publication and Notices - Other | 0.00 | 50.00 | -50.00 | -100.0% |
| Total 414.60 · Publication and Notices | <u>200.16</u> | <u>154.87</u> | <u>45.29</u> | <u>29.24%</u> |
| 414.62 · Dues and Subscriptions | 1,455.79 | 1,311.40 | 144.39 | 11.01% |
| 414.65 · Rents and Leases | | | | |
| 414.68 · Solar Lease Agreement | 17,941.18 | 17,941.18 | 0.00 | 0.0% |
| 414.67 · Solar Lease Admin Fee | 750.00 | 750.00 | 0.00 | 0.0% |
| Total 414.65 · Rents and Leases | <u>18,691.18</u> | <u>18,691.18</u> | <u>0.00</u> | <u>0.0%</u> |
| 414.70 · Repairs and Maintenance | | | | |
| 414.79 · Park Measure A Expenses | 24.84 | 0.00 | 24.84 | 100.0% |
| 414.77 · Irrigation Field Maintenance | 0.00 | 3,065.00 | -3,065.00 | -100.0% |
| 414.71 · Plant and Building Maintenance | 478.78 | 150.00 | 328.78 | 219.19% |
| 414.72 · Computer Repairs | 240.00 | 0.00 | 240.00 | 100.0% |
| 414.73 · Equipment Repairs | 3,976.88 | 979.84 | 2,997.04 | 305.87% |
| 414.75 · Park Maintenance | | | | |
| 414.755 · Park PGE | 893.26 | 841.57 | 51.69 | 6.14% |
| 414.75 · Park Maintenance - Other | 548.99 | 600.66 | -51.67 | -8.6% |
| Total 414.75 · Park Maintenance | <u>1,442.25</u> | <u>1,442.23</u> | <u>0.02</u> | <u>0.0%</u> |
| Total 414.70 · Repairs and Maintenance | <u>6,162.75</u> | <u>5,637.07</u> | <u>525.68</u> | <u>9.33%</u> |

Tomales Village Community Services District
Profit & Loss Prev Year Comparison
July 2013 through February 2014

| | <u>Jul '13 - Feb 14</u> | <u>Jul '12 - Feb 13</u> | <u>\$ Change</u> | <u>% Change</u> |
|---|-------------------------|-------------------------|--------------------------|-----------------------|
| 414.80 · Travel and Meetings | | | | |
| 414.81 · Travel | 815.48 | 95.12 | 720.36 | 757.32% |
| 414.83 · Meetings and Seminars | 205.00 | 0.00 | 205.00 | 100.0% |
| Total 414.80 · Travel and Meetings | <u>1,020.48</u> | <u>95.12</u> | <u>925.36</u> | <u>972.83%</u> |
| | | | | |
| 414.90 · Telephone & Internet Servcie | 749.82 | 1,426.24 | -676.42 | -47.43% |
| 414.95 · Miscellaneous | -7.27 | 0.00 | -7.27 | -100.0% |
| Total 414.00 · Administration and General | <u>137,547.64</u> | <u>138,173.52</u> | <u>-625.88</u> | <u>-0.45%</u> |
| | | | | |
| 416.00 · Taxes | | | | |
| 416.10 · Property Taxes | -28.24 | 41.02 | -69.26 | -168.84% |
| Total 416.00 · Taxes | <u>-28.24</u> | <u>41.02</u> | <u>-69.26</u> | <u>-168.84%</u> |
| | | | | |
| 417.00 · Other Operating Expenses | | | | |
| 417.10 · Bank Service Charges | 0.00 | -40.00 | 40.00 | 100.0% |
| 417.20 · Election Charges | 428.31 | 0.00 | 428.31 | 100.0% |
| 417.30 · LAFCO Charges | 124.00 | 104.00 | 20.00 | 19.23% |
| Total 417.00 · Other Operating Expenses | <u>552.31</u> | <u>64.00</u> | <u>488.31</u> | <u>762.98%</u> |
| | | | | |
| 420.00 · Interest Expense-Long-Term Debt | | | | |
| 420.20 · Interest Payment - SRF Loan | 5,323.50 | 5,782.38 | -458.88 | -7.94% |
| Total 420.00 · Interest Expense-Long-Term Debt | <u>5,323.50</u> | <u>5,782.38</u> | <u>-458.88</u> | <u>-7.94%</u> |
| | | | | |
| 423.00 · Other Nonoperating Expenses | | | | |
| 423.30 · Fundraising Expense | | | | |
| 423.31 · PitP | | | | |
| 423.317 · Brats and Dog Sales | 182.78 | 362.40 | -179.62 | -49.56% |
| 423.311 · Publicity | 0.00 | 50.51 | -50.51 | -100.0% |
| 423.312 · Supplies | 80.00 | 122.13 | -42.13 | -34.5% |
| 423.313 · Beer Sales | 0.00 | 64.00 | -64.00 | -100.0% |
| 423.314 · Wine Sales | 0.00 | 8.00 | -8.00 | -100.0% |
| 423.315 · Apple Garden Farms | 0.00 | 138.50 | -138.50 | -100.0% |
| 423.316 · Oyster Sales | 193.97 | 236.43 | -42.46 | -17.96% |
| 423.318 · BROS BBQ | 0.00 | 479.60 | -479.60 | -100.0% |
| 423.31 · PitP - Other | 500.00 | 0.00 | 500.00 | 100.0% |
| Total 423.31 · PitP | <u>956.75</u> | <u>1,461.57</u> | <u>-504.82</u> | <u>-34.54%</u> |
| Total 423.30 · Fundraising Expense | 956.75 | 1,461.57 | -504.82 | -34.54% |
| | | | | |
| 423.50 · Founders Day Committee | | | | |
| 423.55 · Tomales Day Music | 0.00 | 850.00 | -850.00 | -100.0% |
| 423.51 · Special Event Insurance | 0.00 | 285.63 | -285.63 | -100.0% |
| Total 423.50 · Founders Day Committee | <u>0.00</u> | <u>1,135.63</u> | <u>-1,135.63</u> | <u>-100.0%</u> |
| | | | | |
| Total 423.00 · Other Nonoperating Expenses | <u>956.75</u> | <u>2,597.20</u> | <u>-1,640.45</u> | <u>-63.16%</u> |
| | | | | |
| Total Expense | <u>144,922.01</u> | <u>149,512.55</u> | <u>-4,590.54</u> | <u>-3.07%</u> |
| | | | | |
| Net Ordinary Income | <u>51,303.61</u> | <u>63,738.10</u> | <u>-12,434.49</u> | <u>-19.51%</u> |
| | | | | |
| Net Income | <u><u>51,303.61</u></u> | <u><u>63,738.10</u></u> | <u><u>-12,434.49</u></u> | <u><u>-19.51%</u></u> |

Tomales Village Community Services District
Profit & Loss Budget vs. Actual
 July 2013 through February 2014

| | Total Park Division | | Restricted Funds (Sewer Division) | | Unrestricted Funds (Sewer Division) | | Total Sewer Division | |
|--|---------------------|------------------|--------------------------------------|-----------------|--|-------------------|----------------------|-------------------|
| | Jul '13 - Feb 14 | Budget | Jul '13 - Feb 14 | Budget | Jul '13 - Feb 14 | Budget | Jul '13 - Feb 14 | Budget |
| | | | | | | | | |
| Ordinary Income/Expense | | | | | | | | |
| Income | | | | | | | | |
| 301.00 · Service Charges | | | | | | | | |
| 301.10 · Service Charges - Monthly | 0.00 | | 0.00 | | 1,008.00 | 1,008.00 | 1,008.00 | 1,008.00 |
| 301.15 · Service Charges - Annual Fees | 0.00 | | 0.00 | | 756.00 | 756.00 | 756.00 | 756.00 |
| 301.20 · Service Charges - SUSD | 0.00 | | 0.00 | | 64,510.00 | 74,888.00 | 64,510.00 | 74,888.00 |
| 301.30 · Services Charges - County | | | | | | | | |
| 301.35 · Solar Portion | 0.00 | | 0.00 | | 0.00 | 7,680.00 | 0.00 | 7,680.00 |
| 301.30 · Services Charges - County - Other | 0.00 | | 0.00 | | 72,000.00 | 72,000.00 | 72,000.00 | 72,000.00 |
| Total 301.30 · Services Charges - County | <u>0.00</u> | | <u>0.00</u> | | <u>72,000.00</u> | <u>79,680.00</u> | <u>72,000.00</u> | <u>79,680.00</u> |
| Total 301.00 · Service Charges | 0.00 | | 0.00 | | 138,274.00 | 156,332.00 | 138,274.00 | 156,332.00 |
| 305.00 · SUSD Sinking Fund Revenue | 0.00 | | 0.00 | | 8,062.00 | 8,062.00 | 8,062.00 | 8,062.00 |
| 311.00 · Interest Revenues | 0.00 | | 0.00 | | 1,585.47 | 1,683.00 | 1,585.47 | 1,683.00 |
| 311.50 · Interest Income - Park | 1.10 | 4.80 | 0.00 | | 0.00 | | 0.00 | |
| 315.00 · Intergovernmental Revenues | | | | | | | | |
| 315.50 · Levy 4 | 0.00 | | 0.00 | | 4,484.21 | 7,799.60 | 4,484.21 | 7,799.60 |
| 315.60 · HOPTR | 29.40 | 19.00 | 0.00 | | 0.00 | | 0.00 | |
| 315.80 · Measure A | 17,374.91 | 25,000.00 | 0.00 | | 0.00 | | 0.00 | |
| Total 315.00 · Intergovernmental Revenues | <u>17,404.31</u> | <u>25,019.00</u> | <u>0.00</u> | | <u>4,484.21</u> | <u>7,799.60</u> | <u>4,484.21</u> | <u>7,799.60</u> |
| 316.00 · CSI Solar Rebate | 0.00 | | 9,526.53 | 8,300.00 | 0.00 | | 9,526.53 | 8,300.00 |
| 318.00 · Other Nonoperating Revenue | | | | | | | | |
| 318.30 · Transfer In | 0.00 | | 0.00 | | 0.00 | 16,211.00 | 0.00 | 16,211.00 |
| Total 318.00 · Other Nonoperating Revenue | <u>0.00</u> | | <u>0.00</u> | | <u>0.00</u> | <u>16,211.00</u> | <u>0.00</u> | <u>16,211.00</u> |
| 320.00 · Contributions Income | | | | | | | | |
| 320.30 · Unrestricted | | | | | | | | |
| 320.32 · PitP 2013 | 7,112.00 | | 0.00 | | 0.00 | | 0.00 | |
| 320.31 · 2012 PitP | 0.00 | 7,000.00 | 0.00 | | 0.00 | | 0.00 | |
| 320.30 · Unrestricted - Other | 395.00 | 400.00 | 0.00 | | 0.00 | | 0.00 | |
| Total 320.30 · Unrestricted | <u>7,507.00</u> | <u>7,400.00</u> | <u>0.00</u> | | <u>0.00</u> | | <u>0.00</u> | |
| Total 320.00 · Contributions Income | <u>7,507.00</u> | <u>7,400.00</u> | <u>0.00</u> | | <u>0.00</u> | | <u>0.00</u> | |
| 322.00 · Park Use Rental | | | | | | | | |
| 322.60 · Water Tower PGE | 560.00 | 560.00 | 0.00 | | 0.00 | | 0.00 | |
| 322.50 · Cleaning and Security Deposit | -400.00 | | 0.00 | | 0.00 | | 0.00 | |
| 322.00 · Park Use Rental - Other | 0.00 | 100.00 | 0.00 | | 0.00 | | 0.00 | |
| Total 322.00 · Park Use Rental | <u>160.00</u> | <u>660.00</u> | <u>0.00</u> | | <u>0.00</u> | | <u>0.00</u> | |
| 323.00 · Founders Day Committee | -779.00 | | 0.00 | | 0.00 | | 0.00 | |
| 340.00 · Grants | | | | | | | | |
| 340.70 · Dean Witter Foundation | 10,000.00 | 10,000.00 | 0.00 | | 0.00 | | 0.00 | |
| Total 340.00 · Grants | <u>10,000.00</u> | <u>10,000.00</u> | <u>0.00</u> | | <u>0.00</u> | | <u>0.00</u> | |
| Total Income | <u>34,293.41</u> | <u>43,083.80</u> | <u>9,526.53</u> | <u>8,300.00</u> | <u>152,405.68</u> | <u>190,087.60</u> | <u>161,932.21</u> | <u>198,387.60</u> |
| Gross Profit | 34,293.41 | 43,083.80 | 9,526.53 | 8,300.00 | 152,405.68 | 190,087.60 | 161,932.21 | 198,387.60 |

Tomales Village Community Services District
Profit & Loss Budget vs. Actual
 July 2013 through February 2014

| | Total Park Division | | Restricted Funds (Sewer Division) | | Unrestricted Funds (Sewer Division) | | Total Sewer Division | |
|---|---------------------|--------|--------------------------------------|-----------|--|-----------|----------------------|-----------|
| | Jul '13 - Feb 14 | Budget | Jul '13 - Feb 14 | Budget | Jul '13 - Feb 14 | Budget | Jul '13 - Feb 14 | Budget |
| Expense | | | | | | | | |
| 410.00 · Sewage Collection | 0.00 | | 0.00 | | 238.60 | 256.00 | 238.60 | 256.00 |
| 411.00 · Sewage Treatment | 0.00 | | 0.00 | | 191.24 | 1,633.00 | 191.24 | 1,633.00 |
| 412.00 · Sewage Disposal | 0.00 | | 0.00 | | 140.21 | 208.00 | 140.21 | 208.00 |
| 414.00 · Administration and General | | | | | | | | |
| 414.05 · Administrator's Fees | 0.00 | | 0.00 | | 54,032.00 | 53,880.00 | 54,032.00 | 53,880.00 |
| 414.22 · Licenses and Permits | 0.00 | 50.00 | 0.00 | | 1,272.50 | 1,056.50 | 1,272.50 | 1,056.50 |
| 414.30 · Insurance | | | | | | | | |
| 414.31 · Property & Liability Insurance | 0.00 | | 0.00 | | 5,269.54 | 5,329.00 | 5,269.54 | 5,329.00 |
| 414.33 · Worker's Comp Insurance | 0.00 | | 0.00 | | 456.00 | 612.00 | 456.00 | 612.00 |
| 414.35 · Health Insurance Allowance | 0.00 | | 0.00 | | 3,200.00 | 3,200.00 | 3,200.00 | 3,200.00 |
| Total 414.30 · Insurance | 0.00 | | 0.00 | | 8,925.54 | 9,141.00 | 8,925.54 | 9,141.00 |
| 414.40 · Office Expense | | | | | | | | |
| 414.41 · Postage and Delivery | 200.00 | 50.00 | 0.00 | | 182.58 | 180.00 | 182.58 | 180.00 |
| 414.42 · Printing and Copies | 52.38 | 50.00 | 0.00 | | 735.15 | 90.00 | 735.15 | 90.00 |
| 414.43 · Office Supplies | 0.00 | | 0.00 | | 710.91 | 100.00 | 710.91 | 100.00 |
| 414.44 · Sonic - Web Hosting | 0.00 | | 0.00 | | 139.65 | 159.60 | 139.65 | 159.60 |
| 414.45 · Equipment Expense | 0.00 | | 0.00 | | 0.00 | 600.00 | 0.00 | 600.00 |
| 414.46 · Board Meeting Exp | | | | | | | | |
| 414.465 · Board Member Stipend | 0.00 | | 0.00 | | 0.00 | 4,000.00 | 0.00 | 4,000.00 |
| 414.46 · Board Meeting Exp - Other | 0.00 | | 0.00 | | 902.72 | 640.00 | 902.72 | 640.00 |
| Total 414.46 · Board Meeting Exp | 0.00 | | 0.00 | | 902.72 | 4,640.00 | 902.72 | 4,640.00 |
| 414.47 · Clerical/Bookkeeping | 0.00 | | 0.00 | | 0.00 | 1,320.00 | 0.00 | 1,320.00 |
| Total 414.40 · Office Expense | 252.38 | 100.00 | 0.00 | | 2,671.01 | 7,089.60 | 2,671.01 | 7,089.60 |
| 414.50 · Contractual Services | 0.00 | | 0.00 | | 41,352.55 | 40,988.00 | 41,352.55 | 40,988.00 |
| 414.55 · Professional Fees | | | | | | | | |
| 414.56 · Legal Fees | 768.75 | | 0.00 | | 0.00 | 500.00 | 0.00 | 500.00 |
| 414.57 · Accounting | 0.00 | | 0.00 | | 0.00 | 6,000.00 | 0.00 | 6,000.00 |
| 414.58 · Consulting | 0.00 | | 0.00 | | 0.00 | 10,500.00 | 0.00 | 10,500.00 |
| Total 414.55 · Professional Fees | 768.75 | | 0.00 | | 0.00 | 17,000.00 | 0.00 | 17,000.00 |
| 414.60 · Publication and Notices | | | | | | | | |
| 414.61 · Newsletter Expense | 0.00 | | 0.00 | | 200.16 | 150.00 | 200.16 | 150.00 |
| 414.60 · Publication and Notices - Other | 0.00 | | 0.00 | | 0.00 | 75.40 | 0.00 | 75.40 |
| Total 414.60 · Publication and Notices | 0.00 | | 0.00 | | 200.16 | 225.40 | 200.16 | 225.40 |
| 414.62 · Dues and Subscriptions | 0.00 | | 0.00 | | 1,455.79 | 1,400.00 | 1,455.79 | 1,400.00 |
| 414.65 · Rents and Leases | | | | | | | | |
| 414.68 · Solar Lease Agreement | 0.00 | | 17,941.18 | 17,941.18 | 0.00 | | 17,941.18 | 17,941.18 |
| 414.67 · Solar Lease Admin Fee | 0.00 | | 750.00 | 750.00 | 0.00 | | 750.00 | 750.00 |
| Total 414.65 · Rents and Leases | 0.00 | | 18,691.18 | 18,691.18 | 0.00 | | 18,691.18 | 18,691.18 |

Tomales Village Community Services District
Profit & Loss Budget vs. Actual
 July 2013 through February 2014

| | Total Park Division | | Restricted Funds (Sewer Division) | | Unrestricted Funds (Sewer Division) | | Total Sewer Division | |
|---|---------------------|------------------|--------------------------------------|-------------------|--|-------------------|----------------------|-------------------|
| | Jul '13 - Feb 14 | Budget | Jul '13 - Feb 14 | Budget | Jul '13 - Feb 14 | Budget | Jul '13 - Feb 14 | Budget |
| 414.70 · Repairs and Maintenance | | | | | | | | |
| 414.79 · Park Measure A Expenses | 24.84 | | 0.00 | | 0.00 | | 0.00 | |
| 414.77 · Irrigation Field Maintenance | 0.00 | | 0.00 | | 0.00 | 1,275.00 | 0.00 | 1,275.00 |
| 414.71 · Plant and Building Maintenance | 0.00 | | 0.00 | | 478.78 | | 478.78 | |
| 414.72 · Computer Repairs | 0.00 | | 0.00 | | 240.00 | 500.00 | 240.00 | 500.00 |
| 414.73 · Equipment Repairs | 0.00 | | 0.00 | | 3,976.88 | 500.00 | 3,976.88 | 500.00 |
| 414.75 · Park Maintenance | | | | | | | | |
| 414.755 · Park PGE | 893.26 | 784.00 | 0.00 | | 0.00 | | 0.00 | |
| 414.75 · Park Maintenance - Other | 548.99 | 447.00 | 0.00 | | 0.00 | | 0.00 | |
| Total 414.75 · Park Maintenance | 1,442.25 | 1,231.00 | 0.00 | | 0.00 | | 0.00 | |
| Total 414.70 · Repairs and Maintenance | 1,467.09 | 1,231.00 | 0.00 | | 4,695.66 | 2,275.00 | 4,695.66 | 2,275.00 |
| 414.80 · Travel and Meetings | | | | | | | | |
| 414.81 · Travel | 0.00 | | 0.00 | | 815.48 | 462.26 | 815.48 | 462.26 |
| 414.83 · Meetings and Seminars | 0.00 | | 0.00 | | 205.00 | 300.00 | 205.00 | 300.00 |
| Total 414.80 · Travel and Meetings | 0.00 | | 0.00 | | 1,020.48 | 762.26 | 1,020.48 | 762.26 |
| 414.90 · Telephone & Internet Servcie | 0.00 | | 0.00 | | 749.82 | 720.00 | 749.82 | 720.00 |
| 414.95 · Miscellaneous | 0.00 | | 0.00 | | -7.27 | | -7.27 | |
| Total 414.00 · Administration and General | 2,488.22 | 1,381.00 | 18,691.18 | 18,691.18 | 116,368.24 | 134,537.76 | 135,059.42 | 153,228.94 |
| 416.00 · Taxes | | | | | | | | |
| 416.10 · Property Taxes | -28.24 | | 0.00 | | 0.00 | | 0.00 | |
| Total 416.00 · Taxes | -28.24 | | 0.00 | | 0.00 | | 0.00 | |
| 417.00 · Other Operating Expenses | | | | | | | | |
| 417.10 · Bank Service Charges | 0.00 | | 0.00 | | 0.00 | | 0.00 | |
| 417.20 · Election Charges | 0.00 | | 0.00 | | 428.31 | 550.00 | 428.31 | 550.00 |
| 417.30 · LAFCO Charges | 0.00 | | 0.00 | | 124.00 | 150.00 | 124.00 | 150.00 |
| Total 417.00 · Other Operating Expenses | 0.00 | | 0.00 | | 552.31 | 700.00 | 552.31 | 700.00 |
| 420.00 · Interest Expense-Long-Term Debt | | | | | | | | |
| 420.20 · Interest Payment - SRF Loan | 0.00 | | 0.00 | | 5,323.50 | 5,324.00 | 5,323.50 | 5,324.00 |
| Total 420.00 · Interest Expense-Long-Term Debt | 0.00 | | 0.00 | | 5,323.50 | 5,324.00 | 5,323.50 | 5,324.00 |
| 423.00 · Other Nonoperating Expenses | | | | | | | | |
| 423.30 · Fundraising Expense | | | | | | | | |
| 423.31 · PitP | | | | | | | | |
| 423.317 · Brats and Dog Sales | 182.78 | | 0.00 | | 0.00 | | 0.00 | |
| 423.312 · Supplies | 80.00 | | 0.00 | | 0.00 | | 0.00 | |
| 423.316 · Oyster Sales | 193.97 | | 0.00 | | 0.00 | | 0.00 | |
| 423.31 · PitP - Other | 500.00 | 1,600.00 | 0.00 | | 0.00 | | 0.00 | |
| Total 423.31 · PitP | 956.75 | 1,600.00 | 0.00 | | 0.00 | | 0.00 | |
| Total 423.30 · Fundraising Expense | 956.75 | 1,600.00 | 0.00 | | 0.00 | | 0.00 | |
| Total 423.00 · Other Nonoperating Expenses | 956.75 | 1,600.00 | 0.00 | | 0.00 | | 0.00 | |
| Total Expense | 3,416.73 | 2,981.00 | 18,691.18 | 18,691.18 | 122,814.10 | 142,658.76 | 141,505.28 | 161,349.94 |
| Net Ordinary Income | 30,876.68 | 40,102.80 | -9,164.65 | -10,391.18 | 29,591.58 | 47,428.84 | 20,426.93 | 37,037.66 |
| Net Income | 30,876.68 | 40,102.80 | -9,164.65 | -10,391.18 | 29,591.58 | 47,428.84 | 20,426.93 | 37,037.66 |

Tomales Village Community Services District
Statement of Cash Flows
February 2014

| | <u>Feb 14</u> |
|--|--------------------------|
| OPERATING ACTIVITIES | |
| Net Income | -5,980.36 |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| 137.00 - Accounts Receivable | -9,063.00 |
| 222.00 - Accounts Payable | 3,102.71 |
| Net cash provided by Operating Activities | <u>-11,940.65</u> |
| Net cash increase for period | -11,940.65 |
| Cash at beginning of period | 385,878.58 |
| Cash at end of period | <u><u>373,937.93</u></u> |

**ROBERT
W.
JOHNSON**
An Accountancy Corporation
Certified Public Accountant

6234 BIRDCAGE STREET • CITRUS HEIGHTS, CA 95610-5949 • (916) 723-2555

February 25, 2014

To the Board of Directors
Tomales Village Community Services District
P.O. Box 303
Tomales, CA 94971

We have audited the financial statements of Tomales Village Community Services District for the year ended June 30, 2013, and have issued our report thereon dated February 25, 2014. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated October 11, 2013, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter dated October 11, 2013.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the

appropriateness of accounting policies and their application. The significant accounting policies used by Tomales Village Community Services District are described in Note 2 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2013. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Capital asset lives and the related depreciation expense: Management's estimate is based on the District's policy of depreciating assets. We scanned asset listings for reasonable compliance to this approach.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 25, 2014.

Management Consultations with Other Independent Accountants

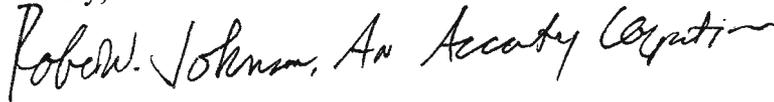
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the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

Other Audit Findings or Issues

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

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

Sincerely,

A handwritten signature in cursive script that reads "Robert W. Johnson, An Accountancy Corporation". The signature is written in black ink and is positioned below the word "Sincerely,".

Robert W. Johnson, An Accountancy Corporation

**TOMALES VILLAGE
COMMUNITY SERVICES DISTRICT**

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES**

June 30, 2013

**ROBERT
W.
JOHNSON**
An Accountancy Corporation
Certified Public Accountant

6234 BIRDCAGE STREET · CITRUS HEIGHTS, CA 95610-5949 · (916) 723-2555

February 25, 2014

To the Board of Directors
Tomales Village Community Services District
Tomales, California

We have audited the financial statements of Tomales Village Community Services District as of and for the year ended June 30, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and in accordance with the State Controller's Minimum Audit Requirements for California Special Districts.

In planning and performing our audit of the financial statements of Tomales Village Community Services District as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered Tomales Village Community Services District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures but not for the purpose of expressing our opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we have enclosed other recommendations for your consideration.

This communication is intended solely for the information and use of management and Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation

1. Review of Operations (Sewer and Parks):

| | <u>Sewer</u> | | <u>Park</u> | |
|---------------------------------------|--------------------|--------------------|-------------------|--------------------|
| | <u>2013</u> | <u>2012</u> | <u>2013</u> | <u>2012</u> |
| Operating revenues | \$ 184,720 | \$ 170,040 | \$ - | \$ - |
| Operating expenses | <u>227,691</u> | <u>226,930</u> | <u>16,034</u> | <u>22,962</u> |
| Operating loss | (42,971) | (56,890) | (16,034) | (22,962) |
| Non-operating revenues/ (expenses) | <u>30,090</u> | <u>29,870</u> | <u>12,069</u> | <u>5,577</u> |
| Income (loss) before contributions | (12,881) | (27,020) | (3,965) | (17,385) |
| Contributions | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net income (loss) | <u>\$(12,881)</u> | <u>\$(27,020)</u> | <u>\$(3,965)</u> | <u>\$(17,385)</u> |
| Cash | <u>\$ 331,865</u> | <u>\$ 338,250</u> | <u>\$ 21,811</u> | <u>\$ 7,716</u> |

Observations:

- The District has had two years of losses. The District may want to consider a rate increase and/or finding additional revenue sources.

2. Accounting System:

Observation – Quickbooks program does a good job of separating “sewer” and “park” for revenues and expenses.

However, the software does not provide the same separation for the balance sheet (assets and liabilities).

Recommendation – set up separate accounting for “sewer” and “park” and produce separate balance sheets. This will assist in evaluating the financial position of the District’s 2 functions and will assist preparation of the State Controller’s Report.

3. Policy Manual:

Observation – the District worked all year on producing a policy handbook.

Recommendation – written policies are important. It may be preferable to prioritize and begin with the most important items.

4. Reserves:

Observation – reserves are allocations of cash and or equity for designated purposes e.g. capital improvements or debt retirement.

Recommendation – develop a reserve policy to set out the timing and procedures for annual determination of such balances.

5. Retention Policy:

Observation – old records take up space and contribute to disorder.

Recommendation – establish a policy which would set out retention periods for specific documents. Also, the policy would provide for destruction of old records and safeguarding of current documents.

**ROBERT
W.
JOHNSON**
An Accountancy Corporation
Certified Public Accountant

6234 BIRDCAGE STREET • CITRUS HEIGHTS, CA 95610-5949 • (916) 723-2555

February 17, 2014

Board of Directors
Tomales Village Community Services District
P.O. Box 303
Tomales, CA 94971

Attention: Karl Drexel, Administrator

Dear Mr. Drexel:

We have completed our first audit contract with your District. We appreciated the opportunity to work with you.

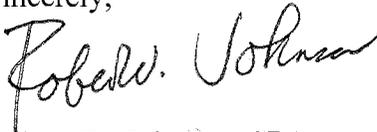
A number of our special district clients prefer to retain our services on a three year contract basis. This permits a district to budget accordingly and also permits us to schedule our staff in advance.

Our estimate (maximum fees) for your audits is:

| | |
|--------------------------|---------|
| Year ended June 30, 2014 | \$4,500 |
| Year ended June 30, 2015 | 4,750 |
| Year ended June 30, 2016 | 5,000 |

Please let us know the Board's wishes. If everything is in order, please sign and return the second copy of this letter.

Sincerely,



Robert W. Johnson, CPA

RWJ: jn

| Approved Contract | |
|-------------------|-------|
| By: | _____ |
| Title: | _____ |
| Date: | _____ |

Phillips & Associates

Management & Technical Resources

General
Engineering
Contractor
#A-751807

SWRCB
Operations
Management
Maintenance
Contractor
#CO-0021

February 15, 2014

Mr. Blair Allen
Regional Water Quality
Control Board
San Francisco Bay Region
1515 Clay Street Suite 1400
Oakland, CA 94612

PhillipsOnSite.com

RE: Self-Monitoring Report
Tomales, Marin County
January, 2014

Mr. Allen

Enclosed please find the Self-Monitoring Report.

Operations is satisfactory and maintenance on schedule.

I hereby certify under penalty of perjury that the information contained herein to the best of my knowledge is true and correct.

Sincerely,

PHILLIPS & ASSOCIATES

COPY

Steve C. Phillips
Process Control Engineer

Certified Plant Operator #IV-05675

cc: Tomales Village Community Service District
Vanessa Zubkousky, Department of Public Health, Richmond

| SELF MONITORING REPORT | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------|---------------|----------------|------------|------------|----------------------|-------------|---------|------------|-------------------|-------------|---------|------------|-------------------|-------------|---------|------------|-------------------|----------------|----------|-------------|------------|------------|------------------|
| Date | INFLUENT | | | | TREATMENT POND NO. 1 | | | | WEST STORAGE POND | | | | EAST STORAGE POND | | | | EFFLUENT DISPOSAL | | | | | | |
| | Daily (KGALS) | Weekly (KGALS) | COD (mg/l) | TSS (mg/l) | pH Units | D.O. (mg/l) | Temp. C | Free-board | pH Units | D.O. (mg/l) | Temp C | Free-Board | pH Units | D.O. (mg/l) | Temp C | Free-Board | Daily (KGALS) | Weekly (KGALS) | pH Units | D.O. (mg/l) | COD (mg/l) | Cl2 (mg/l) | Coliform MPN/100 |
| 1/1/2014 | 14.0 | | | | | | 2.8 | | | | | | | | | 0.0 | | | | | | | |
| 1/2/2014 | 14.0 | | | | 8.1 | 5.6 | 7.5 | 2.8 | | | 11.9 | | | | 12.0 | 0.0 | | | | | | | |
| 1/3/2014 | 13.5 | | | | | | 2.7 | | | | | | | | | 0.0 | | | | | | | |
| 1/4/2014 | 13.5 | | | | | | 2.7 | | | | | | | | | 0.0 | | | | | | | |
| 1/5/2014 | 14.0 | | | | | | 2.7 | | | | | | | | | 0.0 | | | | | | | |
| 1/6/2014 | 16.0 | | | | | | 2.7 | | | | | | | | | 0.0 | | | | | | | |
| 1/7/2014 | 16.0 | 101.0 | | | | | 2.8 | | | | | | | | | 0.0 | 0.0 | | | | | | |
| 1/8/2014 | 16.0 | | 710.0 | 210.0 | 8.0 | 5.8 | 9.2 | 2.6 | | | 11.9 | | | | 11.9 | 0.0 | | | | | | | |
| 1/9/2014 | 16.0 | | | | | | 2.6 | | | | | | | | | 0.0 | | | | | | | |
| 1/10/2014 | 17.0 | | | | | | 2.6 | | | | | | | | | 0.0 | | | | | | | |
| 1/11/2014 | 15.0 | | | | | | 2.5 | | | | | | | | | 0.0 | | | | | | | |
| 1/12/2014 | 16.0 | | | | | | 2.9 | | | | | | | | | 0.0 | | | | | | | |
| 1/13/2014 | 16.0 | | | | | | 2.8 | | | | | | | | | 0.0 | | | | | | | |
| 1/14/2014 | 14.0 | 110.0 | | | | | 2.8 | | | | | | | | | 0.0 | 0.0 | | | | | | |
| 1/15/2014 | 14.0 | | | | | | 2.6 | | | | | | | | | 0.0 | | | | | | | |
| 1/16/2014 | 15.0 | | | | 8.0 | 7.4 | 7.4 | 2.8 | | | 11.5 | | | | 11.6 | 0.0 | | | | | | | |
| 1/17/2014 | 14.0 | | | | | | 2.7 | | | | | | | | | 0.0 | | | | | | | |
| 1/18/2014 | 15.0 | | | | | | 2.7 | | | | | | | | | 0.0 | | | | | | | |
| 1/19/2014 | 18.0 | | | | | | 2.7 | | | | | | | | | 0.0 | | | | | | | |
| 1/20/2014 | 15.0 | | | | | | 2.6 | | | | | | | | | 0.0 | | | | | | | |
| 1/21/2014 | 15.0 | 106.0 | | | | | 2.6 | | | | | | | | | 0.0 | 0.0 | | | | | | |
| 1/22/2014 | 15.0 | | | | | | 2.6 | | | | | | | | | 0.0 | | | | | | | |
| 1/23/2014 | 15.0 | | | | 8.2 | 6.6 | 8.1 | 2.6 | | | 11.5 | | | | 11.4 | 0.0 | | | | | | | |
| 1/24/2014 | 16.0 | | | | | | 2.5 | | | | | | | | | 0.0 | | | | | | | |
| 1/25/2014 | 14.0 | | | | | | 2.5 | | | | | | | | | 0.0 | | | | | | | |
| 1/26/2014 | 16.0 | | | | | | 2.8 | | | | | | | | | 0.0 | | | | | | | |
| 1/27/2014 | 17.0 | | | | | | 2.8 | | | | | | | | | 0.0 | | | | | | | |
| 1/28/2014 | 14.0 | 107.0 | | | 8.3 | 4.3 | 11.9 | 2.8 | | | 11.4 | | | | 11.3 | 0.0 | 0.0 | | | | | | |
| 1/29/2014 | 15.0 | | | | | | 2.8 | | | | | | | | | 0.0 | | | | | | | |
| 1/30/2014 | 15.0 | | | | | | 2.8 | | | | | | | | | 0.0 | | | | | | | |
| 1/31/2014 | 24.0 | | | | | | 2.7 | | | | | | | | | 0.0 | | | | | | | |
| Max | 24.0 | 110.0 | 710.0 | 210.0 | 8.3 | 7.4 | 11.9 | 2.8 | 0.0 | 0.0 | 0.0 | 11.9 | 0.0 | 0.0 | 0.0 | 12.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Min | 13.5 | 101.0 | 710.0 | 210.0 | 8.0 | 4.3 | 7.4 | 2.5 | 0.0 | 0.0 | 0.0 | 11.4 | 0.0 | 0.0 | 0.0 | 11.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Avg | 15.4 | 106.0 | 710.0 | 210.0 | 8.1 | 5.8 | 8.2 | 2.7 | #DIV/0! | #DIV/0! | #DIV/0! | 11.5 | #DIV/0! | #DIV/0! | #DIV/0! | 11.5 | 0.0 | 0.0 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |
| Total | 478.0 | | | | | | | | | | | | | | | 0.0 | | | | | | | |

TOMALES TREATMENT POND STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) Jan 2014
2. Pond Standard Observation required every week year round.

| INSPECTION | | | | | |
|-----------------------------------|--------|--------|---------|---------|---------|
| Date | 1-2-14 | 1-8-14 | 1-16-14 | 1-23-14 | 1-28-14 |
| Day | Thur | Wed | Thurs | Thurs | Tue |
| Time | 1055 | 0935 | 0830 | 1040 | 0845 |
| Tech | MS | MS | MS | MS | MS |
| Rain, Inches | 0 | 0 | 0 | 0 | 0 |
| Number of waterfowl | 6 | 3 | 10 | 7 | 0 |
| * Evidence of seepage from ponds | No | No | N | N | N |
| * Nuisance odors from ponds | No | No | N | N | N |
| * Warning signs improperly posted | No | No | N | N | N |
| * Public contact with pond water | No | No | N | N | N |

3. * Report Yes or No and any Yes response s please report immediately to supervisor
4. I certify that this report information, to the best of my knowledge is true and correct.

TOMALES CHLORINE STORAGE TANK STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) Jan 2014

2. Chlorine Storage Tank Standard Observation required every week year round.

| INSPECTION | | | | | |
|---|--------|--------|---------|---------|---------|
| Date | 1-2-14 | 1-8-14 | 1-16-14 | 1-23-14 | 1-28-14 |
| Day | Thur | Wed | Thurs | Thurs | Tue |
| Time | 1025 | 0820 | 0830 | 1035 | 0800 |
| Tech | MS | MS | MS | MS | MS |
| * Evident of any leaks | No | No | No | No | No |
| Tank level, inches | 38" | 38" | 38" | 38" | 38" |
| Cl2 gallons added | 0 | 0 | 0 | 0 | 0 |
| New tank level after adding Cl2, inches | 38" | 38" | 38" | 38" | 38" |
| Gallons used for treatment since last check | 0 | 0 | 0 | 0 | 0 |
| Warning Signs Improperly Posted | No | No | No | No | No |

3. * Any Yes response s please report immediately to supervisor

4. I certify that this report information, to the best of my knowledge is true and correct.

TOMALES EFFLUENT STORAGE POND STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) Jan 14

2. Pond Standard Observation required every week

| INSPECTION | | | | | |
|-----------------------------------|--------|--------|---------|---------|---------|
| Date | 1-2-14 | 1-8-14 | 1-16-14 | 1-23-14 | 1-28-14 |
| Day | Thur | Wed | Thur | Thurs | Tue |
| Time | 1035 | 0815 | 0815 | 1100 | 0805 |
| Tech | MS | MS | MS | MS | MS |
| * Evidence of seepage from ponds | N | N | N | N | N |
| * Nuisance odors from ponds | N | N | N | N | N |
| * Warning signs improperly posted | N | N | N | N | N |
| * Public contact with pond water | N | N | N | N | N |

3. Pond Observations To Be Done Only April 15th thru November 15th

| | | | | | |
|------------------------------|-----------|------|------|----------|------|
| Temperature | 49° | 48° | 39° | 55° | 45° |
| Weather- Calm, Oc, Rain,etc. | Calm | Calm | Calm | Calm | Calm |
| Wind direction & speed, mph | 5-10 East | - | 0 | 1-5 East | 0 |
| Number of waterfowl | 25 | 20 | 7 | 26 | 15 |

4. Report Yes or No and any Yes responses please report immediately to Supervisor

5. I certify that this report information is true to the best of my knowledge.

Supervisor Signature

Date

Tomales Park Committee meeting minutes

February 10, 2014

Meeting commenced: 6:35pm

Patty Oku chaired the meeting.

Present were: Donna Clavaud, Walter Earle, Margret Grahm, Patty Oku, Victoria Hanson, Louise Gregg, Claudia Reynoso, Beth Koelker, Bonnie MacLaird, and Brian Lamoreaux. Eric Knudsen was out of state, and Venta Leon was not present.

Brian L offered to serve as secretary for the Park Committee meetings.

1. Review and approval of last meeting minutes.
2. Regular Park Committee meeting is scheduled for the 4th Monday of each month, 6:30pm at the Presbyterian Church.
3. Main subject of the meeting was the Gate Entrance project to the park.:
 - a. Donna C. provided a comprehensive summary/background of the project. The old wood sign has been incorporated as part of the fence. Research on exiting signs in Tomales @ History Center. Photo depicting a metal sign @ High School (circa 1930's) was shown, which informs the current design.
 - b. It was mentioned ig gate is <8 ft tall, we would not require a variance from the County. Victoria asked about the clearance, current thinking is it would be approx. 6'-8". There is possible concern that this is too low. There is a question about what is involved in getting a variance from the County.
 - c. There is a request to Board Administrator, Karl, to clarify exact regulations from County on heights and what may be involved variance, and the cost of the permits. Also if the county would waive engineering costs.
 - d. There are wooden pickets at the treatment plant ready to add to the vehicle entrance gate. Jason Mclean is to donate cypress wood for posts of the pedestrian gate.
 - e. VanBeber needs 5 days to fabricate, Tomales High School needs 2 weeks to weld. Powder Coating will cost approximately \$500. Time to install is estimated at 2 days.
 - f. Current typeface (shown to scale on board) will be changed to something less "art nouveau" and more heralding to the historic feel of Tomales, that hopefully fit in with the tastes of town residents. An architect from San Francisco, Michael Geravalia (sp?) (via Bonnie Maclaird), will be brought back in to consult on the font and overall design of the entrance sign in the near future.
 - g. An interest and concern around the font was raised. Louse G. and Vicki H expressed a strong concern for staying within the historical spirit of town.
 - h. Color options were mentioned. A question about rust finish as an option was raised, which may effect the metal type.
4. Work Plan for Park Improvements was discussed (using Measure A funds):

- a. Including gazebo improvement update.
 - b. Peace Garden using a sculpture from late Paul Duffy was mentioned, but not discussed in depth (Venta absent).
 - c. Sensory garden
 - d. Adding the category of “Plants” to the park budget and work plan was mentioned.
5. TVCSD has a website, including the history of the District.

Meeting ended at 8:37pm

Minutes approved by: _____

Date: _____

Financial Advisory Committee of the Tomales Village Community Services District

Monday, February 17, 2014

Present: Deborah Parrish (Chairperson and TVCSD Board Member), Sue Sims (TVCSD Board Member), Chick Petersen, Venta Leon, Donna Clavaud

Absent: Bruce Bramson

Deborah convened the meeting at 6:30 pm and Donna Clavaud recorded minutes of the meeting. The FAC agenda focused on the 2014-15 budget process and the ongoing development of a TVCSD policy and procedure manual.

Agenda Items:

1. As agreed at the most recent TVCSD Board of Director's meeting, we discussed ideas for a postcard to be sent out to all ratepayers inviting them to join a temporary "working committee" to work on the 2014-15 TVCSD annual budget. Everyone agreed the information should be brief and that the postcard be sent out as soon as possible in an effort to get community members meeting to work on the budget before the May Public Hearings. Deborah reminded the group that Board member Patty Oku said she would get the mailing side of the postcard ready. We agreed to finalize the postcard message at our meeting next week.
2. We discussed the need for a competitive bidding policy and procedures document to be part of the TVCSD Policy Manual. Deborah agreed to research this and offer some models for review. We agreed to develop a draft at our next meeting.
3. We discussed model "Request for Proposals" and a quick internet search offered many samples that we might use to develop RFPs for each of our vendors. We agreed to start working on RFPs for vendors.
4. We also discussed the need for a list of bidders for each position and agreed a list for must be compiled for each RFP.
5. The draft copy of the RCAC's Rate Study had just been sent to each of us. It was agreed that we would discuss it more fully at our next FAC meeting and draft a response.

The next meeting was set for Monday, February 24, 2014 at 6:30pm. The agenda will focus on the budget process as outlined above.

The meeting was adjourned at 8:15pm.

Financial Advisory Committee Minutes of the Tomales Village Community Services District

Monday, February 24, 2014

Present: Deborah Parrish (Chairperson and TVCSD Board Member), Sue Sims (TVCSD Board Member), Chick Petersen, Donna Clavaud

Absent: Venta Leon, Bruce Bramson

Deborah Parrish chaired the meeting and it was called to order at 6:30pm. Donna Clavaud recorded the meeting minutes. The Agenda continued the ongoing business of drafting Policy and Procedure Manual documents and reviewing budget items for the next TVCSD Annual Budget.

Agenda Items:

1. We drafted wording for a postcard to all ratepayers to invite them to join a short-term "Budget Working Committee" to work on the next TVCSD budget. Donna will send this to Patty for formatting and printing.
2. The group worked on a draft Competitive Bidding Policy and Procedure document and we agreed to forward it to Karl and Board Members for review prior to next TVCSD Board Meeting.
3. We also developed a draft document called RFP Guidelines to be included in our TVCSD Manual and agreed to send it to Karl and Board for review.
4. We agreed to start on draft RFP's for positions and send them to Board members for review as soon as possible.
5. We discussed the RCAC Draft Financial Analysis and everyone noted that the recommendations derived from an analysis of revenues and CIP cost estimates only. We discussed possible responses to RCAC and drafted a response letter. Donna will formalize this letter and email to Richard Culp at RCAC and copy Karl and all Board members.

The meeting was adjourned at 9pm.

Karl Drexel

From: Karl Drexel [karl@tomalescsd.ca.gov]
Sent: Saturday, February 15, 2014 5:48 PM
To: Bill Bonini ; Brian Lamoreaux; Deborah Parrish; Patty Oku; 'Sue Sims'
Subject: FW: [CSDA-listserv] Advisory Committee
Attachments: Brown Act Excerpts.docx

After the discussion about committees at the last Board meeting, I felt it important to clarify the meaning of committees and types of committees allowed in a governmental agency (not a private corporation). I have attached some excerpts from the Brown Act, which governs the activities of your local agency. You all have a copy of the Brown Act in your New Board Member Governing Documents I sent you last December. I have also found some responses from knowledgeable sources in the Special District arena that you might want to review. The bottom line is a committee of a government agency that contains two Board members only is considered an ad hoc committee and is not governed by the Brown Act. However, a committee that has other than two Board members IS governed by the Open Meeting Law and needs to be agendized and open to the public. Also, NO meeting where the business of the District is discussed, can contain more than two Board members who are in the discussion. An additional Board member may attend a committee meeting as an observer only and cannot speak on any subject before the committee. Nowhere in the Brown Act is there a discussion about a "working committee". Therefore, if the makeup of the budget review committee as discussed at the meeting includes members of the community, it is governed by the Brown Act Open Meeting requirements and has to be agendized and posted at least 72 hours before a meeting. If you have any additional questions, feel free to ask me or, as a Board, have the President ask County Counsel.

Have a great weekend, Karl

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT CWEA Redwood Empire Section 2010 and 2011 Small WWTP Plant of the Year

Karl Drexel, SDA
Administrator
PO Box 303
Tomales CA 94971
707-527-5688
707-575-4306 Fax
admin@tomalescsd.ca.gov

P Please consider the environment before you print

Your confusion here is warranted, as the subject of committees under the Brown Act is one of the most misunderstood areas of public law in my experience. There are many legal issues at play here, so (as always) I suggest you speak with your agency counsel. In the meantime, here are some things to consider:

You need to determine whether the committees you referenced are Brown Act committees. Many agencies assume that their committees are not subject to the Brown Act when they actually are. The answer depends on the way the committee was formed, its subject matter jurisdiction, and composition. See Government Code 54952, excepting Brown Act compliance for "advisory committees" that are "composed solely of the members of the legislative body that are less than a quorum of the legislative body are not legislative bodies," but requiring Brown Act compliance of a "standing committee" which is a committee that, irrespective of its composition, "has a continuing subject matter jurisdiction, or a meeting schedule fixed by charter, ordinance, resolution, or formal action of a legislative body."

If your committee is a standing committee, then under Government Code section 54952.2(c)(6), a majority of members of the board can attend the meeting of an open and noticed standing committee if the non-committee members participate only as an observer. This means that at the public meeting, the non-committee members cannot participate or comment, only watch and listen.

If your committee is an advisory committee that is ordinarily not subject to the Brown Act, then the attendance and/or participation by another member would trigger the Brown Act if this involves a majority of the members of the board. Failure to notice such a meeting consistent with the Brown Act's requirements could result in a violation. So its critical to determine the type of committee involved because for standing committees other members can act as observers, but for advisory committees other members cannot observe (unless the meeting complies with the Brown Act).

Alexandra M. Barnhill | Partner
1901 Harrison Street, Suite 900 | Oakland, CA 94612 d - 510.273.8768 | t - 510.273.8780 | f - 510.839.9104 abarnhill@bwsllaw.com | vCard | bwsllaw.com

This question comes up frequently. It matters not in the slightest what you call your committee, it is covered by the Open Meeting Law and must post meeting notices and agendas If it is established by the Board (even through policy or delegation) unless: => It is composed of ONLY Board Members; and, => It includes less than a quorum of the Board; and, => It does NOT have continuing subject matter jurisdiction; and, => It's meeting schedule is NOT set by the Board.

If ANY of those conditions exist the committee is covered by the Open Meeting law. It is truly a rare committee that includes a Board Member or Members that is NOT subject to the Open Meeting Law.

Committees established by the GM or executive (not through Board action or direction) are not covered by the Open Meeting Law. For example as the Fire Chief I have established committees that did not include any Board Members. The committees typically include staff, employees, and community volunteers. The Board did NOT instruct or direct me, directly or indirectly, to establish the committee; it was done under the general authority delegated to the Fire Chief. Meetings of these committees are not subject to the Open Meeting Law.

Larry Crabtree, Senior Consultant
Crabtree Consulting Services, LLC
9245 Laguna Springs Drive, Suite 200
Elk Grove, CA 95758
<http://www.crabtreeconsulting.net>
916.365.2279 (O)
360.684.8891 (F)

Hello everyone,

We have standing committee's that have an agenda posted and ad hoc that do not. Can anyone tell me if they have advisory committee's and do they have to have an agenda?

Thank you in advance.

Syndie

Karl Drexel

From: Deborah Parrish [deborahparrish@mac.com]
Sent: Friday, February 28, 2014 10:27 AM
To: Bill Bonini; Brian Brook LaMoreaux; Sue Sims; patty oku
Cc: Karl Drexel; Donna Clavaud; Venta Leon; bruce bramson; Chick Petersen; Terry & Paul Duffey
Subject: Items for TVCSD Board of Directors Meeting
Attachments: Policy on Competitive Bidding DRAFT.docx; ATT00051.htm; RFP Guidelines.docx; ATT00054.htm

Good Morning Everyone,

The TVCSD Finance Committee has been working diligently on drafting high priority policy documents and supporting documents, as directed by the Board.

To bring the District in line with Best Practices, to respond to the urgency of this year's upcoming budget deadlines, and after receiving/reviewing the Draft Rate Study, we are submitting the following documents for Board review, discussion and approval. *Request is made to place these items on the next Board agenda.* **The FAC also requests Board members review these documents, making notes of proposed edits and questions for discussion prior to the meeting to ensure we are operating with highest efficiency and effectiveness.**

Attached Documents:

1. DRAFT Policy on Competitive Bidding (included as attachment)
2. Request for Proposal (RFP) Guidelines (included as attachment)

The TVCSD Finance Committee is recommending the following positions be submitted for competitive bid for the upcoming fiscal year (and 2 to 4 subsequent years). Proposals received from bidders will be the foundation of, and provide necessary information in constructing the 2014-15 budget and address rates, in response to the DRAFT Rate Study. This will also provide vital information to our community members who have expressed a desire to review the costs of these services out in the marketplace. This due diligence on the part of the Board will also address a gap in the current DRAFT Rate Study which does not analyze expenses, only revenues and estimated future costs (*none of which have been put out to bid on a competitive basis*).

Proposed Contract Services:

1. System Operator
2. Administrator/General Manager
3. Accountant/Fiscal Manager

FAC members are preparing DRAFT RFPs for the positions described above. These DRAFT documents will be sent in separate emails. Please review these documents in preparation for the next meeting.

Further, the FAC requests that the special committee approved by the Board at the last meeting be tasked with the following responsibilities:

1. Moving the competitive bidding process forward in a timely manner
2. Acting as Point of Contact to receive sealed proposals and field any additional requests from the bidders
3. Manage meetings for proposal responders
3. Assist the Board with the competitive bidding process to provide timely, objective, and critical review

Thanks,
Deborah

Tomales Village Community Services District (TVCS D) REQUEST FOR PROPOSAL (RFP) GUIDELINES

A. TYPES OF SOLICITATIONS

When seeking information from vendors, it is important to identify the specific type of goods and/or services required and use the appropriate type of solicitation document. There are important differences among various documents used to solicit responses from vendors: the request for information (RFI), the request for bid (RFB), and the request for proposal (RFP).

An RFI is used when you don't know exactly what you want or you don't know what is available in the marketplace. The information received as a result of the RFI may assist in determining whether a formal request for bid or proposal is necessary.

An RFB is used when you know precisely what you need and have precise requirements and specifications.

The RFP is a hybrid of these documents. An RFP is used when you have a general idea with some specifications and/or it's a large, complex project with potential for multiple solutions.

B. OVERVIEW OF THE RFP PROCESS

Effective communication is the bottom line with any RFP. The process begins with your scope of work (SOW) statement (description of services) or specifications (description of goods), proposal evaluation criteria, and a recommended sources list. These are submitted to the TVCS D Board of Directors, which takes this SOW or specifications and develops a complete Request for Proposal including standard (boilerplate) contract clauses, special clauses, instructions to prospective vendors, and any requisite technical exhibits or attachments. The RFP states a specific date and time deadline for proposal receipt and often has mandatory pre-proposal meetings for vendors to attend. This meeting offers the opportunity to ask questions and gives the District a chance to determine whether any changes need to be added to the RFP. This is also an excellent time to conduct any requisite site visits to familiarize vendors with the project site(s).

After proposals are received, they are then evaluated against evaluation criteria, which were stipulated in the RFP. Purchasing and the department then agree on the awarded firm. Once approved, a purchase order and/or contract are processed.

After award, the department monitors the contractor's performance, approves invoices, and notifies Purchasing if any problems are encountered with vendor's performance.

C. WHEN IS AN RFP NECESSARY

A formal RFP is not required for justified single source purchases. An RFP is rarely used for equipment or supplies at any dollar value, and is usually not required for service purchase orders

under the \$5,000 limit. Additionally, certain personal services and consultant services are subject to other purchasing methodologies. Examples of situations, which may require an RFP, are purchases of specialized research, custom computer equipment, custom software, custodial services, marketing services, food services, and security services. In general, an RFP is needed when the product/services required exceed \$5,000 and the expected contract performance, terms, and conditions cannot be completely described by a detailed specification attached to a purchase order.

D. DEVELOPING THE SCOPE OF WORK

The scope of work is the heart of the RFP. A well-written scope of work can do more for the success of a contract than any other part of the contracting process. A good scope of work is clear, complete, and logical enough to be understood by the vendor and department. Because it describes the details of performance, it is the yardstick against which the vendor's performance is measured. Enhancing a vendor's ability to read and understand the needs articulated in the RFP is critical to success. The RFP must be concise and clear. The structure of the document is used to keep your thoughts on track and to organize a vendor's response. Emphasize points that you feel are especially important. Organize the RFP document in sections, and require the vendors to use this same sectioning format in their responses. This ensures clarity and consistency in the RFP and in the vendors' responses, and will make the evaluation and selection process easier.

- Suggested Content - Introduction and general information, task description, constraints on the contractor, contractor personnel requirements, District responsibilities, special conditions, and evaluation criteria.

E. EVALUATION OF PROPOSALS

A prerequisite for award is that the vendor must be responsible and must submit a responsive offer. To be responsible means the vendor has the requisite business integrity, as well as financial and organizational capacities, to ensure good-faith performance. To be responsive, an offer must conform in all material respects to the RFP. Beyond these two basic criteria, the only method we have of selecting the offer most advantageous to the District is through the proposal evaluation criteria, which is published in the RFP.

Because of the nature of most goods and/or services purchased and the sealed competitive bid procedure, we must make objective comparative analyses of different vendor's proposals to justify recommendation for award. The recommendation for award must be defensible. This makes the drafting of reasonable and definitive evaluation criteria very important to the RFP and source selection process.

Some evaluation criteria to consider for inclusion in the RFP are as follows: (1) performance record of the contractor, (2) safety record, (3) relevant experience in providing comparable services on projects of similar size and scope, (4) overall quality of proposal, (5) pricing.

The RFP must contain a cost proposal format that allows the vendors to explicitly identify their charges for the deliverables identified in the project. Deliverables must be well defined so that all

vendors can respond to the same deliverables thus allowing the District to make comparative analyses of the vendor's costs.

F. PRE-PROPOSAL CONFERENCE

While a pre-proposal conference is not always required, it is highly recommended. If one is conducted, vendors are required to attend, or attendance may be by "invitation and urge to attend," to be sure that all vendors receive the same information and receive constructive feedback about the RFP. Although the TVCSD Board of Directors leads the conference and answers any contractual questions, questions should be expected regarding the technical aspects and performance anticipated in the scope of work detailed in the RFP. During the conference, District representatives must not discuss the merits of a vendor's question, and it must be clear that nothing discussed that materially affects the RFP can be relied upon unless it is documented in a written addendum to the RFP. The District will not be bound by oral discussion surrounding a bid document. If a site visit is needed to familiarize vendors with the work site, it is normally conducted following the pre-proposal conference.

G. PROPOSAL OPENING

Proposal openings are open to the public and are generally scheduled two to four weeks after the pre-proposal conference. This may vary depending on the complexity of project that is being bid. Late proposals are marked with the time and date received; however, they are not opened or read and will not be considered.

H. PROPOSAL EVALUATIONS

After each vendor's proposal has been reviewed to determine that they are complete, the proposals are then presented to the TVCSD Board of Directors for evaluation. During the period of evaluation and prior to award, possession of proposals and accompanying information is limited to personnel responsible for participating in the evaluation. Any communications with vendors must be approved in advance by the TVCSD Board of Directors.

Recommendation for award must be in written form and must address how each vendor has met or failed to meet the evaluation criteria stated in the RFP. All areas of non-conformity with any terms, conditions, or listed specifications must be clearly stated in the evaluation.

To assist in the evaluation of proposals, an evaluation matrix may be created, based upon evaluation factors listed in the RFP.

I. NEGOTIATION

When all proposals are determined to be non-responsive, all must be rejected and a new RFP issued. Negotiation is normally only permitted where effective competition is not available. However, when written evaluations support it, the TVCSD Board of Directors may authorize negotiation with each vendor whose proposal can reasonably be expected to be amended to meet the needs of the District.

J. CONTRACT COORDINATION

Monitoring Performance

After award, vendor's performance is monitored and documented, and the TVCSD Board of Directors is notified if any problems are encountered. Depending on the type of service, the manner in which performance is monitored may involve any number of procedures including regular and unscheduled inspections, complaints brought to management's attention, and reports or surveys of consumers of the services.

Changing the Contract

Since the purchase order or contract incorporates the contractor's response to the RFP, these documents reflect the agreement between the parties. Amending or canceling the contract can only be accomplished under the terms and conditions of the agreement and such actions must be done through the TVCSD Board of Directors.

K. DEALING WITH POOR PERFORMANCE

The key to rectifying poor performance is keeping good documentation. Each contract contains provisions for dealing with poor performance. Such provisions are usually cited under the default clause in a contract. Under the standard default clause, the contractor has a specified time period to correct, or provide a corrective action plan for any non-conformances identified by the project coordinator. While the project coordinator may initially deal with minor issues verbally, a written record of these occasions becomes increasingly important when the contractor's performance deteriorates to the point where it becomes necessary to cancel the entire contract or parts of it. If the contractor is clearly at fault and there is documentation to prove it, the contract is cancelled for default and the contractor held liable for the increased costs of obtaining substitute services from another vendor. The TVCSD Board of Directors will be the sole responsible body for addressing repeated problems with contractors.

L. TERMINATING WITHOUT PENALTY

Under a standard termination clause, the District has the option of terminating the contract without penalty for any reason with an advance written notice to the contractor. Care must be taken to read the contract clause to ensure that the stipulated number of days for written notice has been given.

DRAFT

Request for Proposal for Accounting Services

DATE: [DATE]
TO: Invited Parties
FROM: Tomales Village Community Services District (TVCS D) Board of Directors
SUBJECT: Professional Accounting Services

The Tomales Village Community Services District (TVCS D) is soliciting proposals from qualified individuals and accounting firms to provide accounting services to the TVCS D for the fiscal year ending June 30, 2015, with the option of providing the TVCS D's fiscal management for 2 to 4 subsequent fiscal years.

Your proposal should contain, but not be limited to the following considerations:

1. Eligibility – educational background and references.
2. Experience with non-profit financial accounting.
3. A list of similar local non-profits or pertinent accounts served by you or your firm.
4. Your staff assignments and availability to complete the required duties on a timely basis.
 - Participation of senior personnel assigned to the engagement.
 - Frequency of contact with assigned accounting personnel.
 - Availability of staff to respond to questions within the scope of the described duties and the hourly charge, if any, for services outside the scope of the described duties (“additional duties”).
5. Stability history - what assurances can you provide the District regarding the assignment of your permanent personnel to this engagement? Describe transition plan in the event of personnel changes.
6. Describe capability to manage and maintain existing TVCS D accounting system.
7. Procedures used to transmit accounting transactions and all supporting documents along with management summaries to the responsible personnel within the District structure.

DRAFT

8. Describe financial package to be provided for regular Board meetings, availability of assigned personnel to attend Board meetings and discuss financial results, as well as projections based on approved budget and District needs.
9. Your fee proposal to conduct the required accounting function, along with your fee schedule for additional services that may be required beyond the scope of the accounting engagement. The proposal should also state that any increase in the accounting fee will be immediately disclosed to the TVCSD Board of Directors. This disclosure should include an estimation of the increased fees and the reason for the increase.
10. Estimated number of hours to complete the requested accounting duties by classification of you and your employees, i.e. partners, senior, junior.
11. Detail of expenses expected to be incurred, i.e. mileage, per diem, telephone, etc.
12. Accounting personnel will produce monthly statements to be included in monthly TVCSD Board packet, annual budget documents (as necessary), and provide financial input into the annual report.

Enclosed is a copy of the accounting proposal information to provide you with information about the District's financial records. Enclosed are the unaudited statement from the previous fiscal period as well.

The final decision of the selection of the individual or firm to provide accounting support will be made by the Board of Directors. The final agreement will be in the form of a written contract.

All questions and correspondence should be directed to [NAME OF CONTACT] in writing at the above address or by calling [TELEPHONE NUMBER]. Contact with TVCSD personnel other than [NAME OF OFFICIAL] regarding this RFP may be grounds for elimination from the selection process.

We will look forward to receiving your proposals on or before [DATE].

Sincerely,

DRAFT

Audit Proposal Information

Sealed accounting proposals will be accepted by the Tomales Community Services District (TVCS D) until _____ p.m., on _____. Please direct proposals to the attention of _____. All proposals become the property of TVCS D.

All proposals will become part of the requester's files without obligation.

Nature of Services Required

1. Fiscal period will be July 1, 2014 through June 30, 2015. Additional years may be proposed.
2. Reports, exhibits, and schedules required:
 - Income Statement.
 - Balance sheet.
 - Schedule of cash.
 - Budget Variance Analysis
 - Statements of changes in financial position.
 - Notes of financial statement.
 - Supporting documents.
3. Required Meetings:
 - TVCS D Board of Directors meets 10 times per year on the second Wednesday of each month, excluding August and December.
 - Annual budget meetings, as necessary.
 - Audit support – interface with Board approved auditor to provide input for the annual audit, as necessary.
4. Description of Entity and Records:
 - Non-profit entity. California Special Services District.
 - General ledger, fixed assets ledger, accounts receivable, general journal, accounts payable.
5. Available Manuals and Information Sources:
 - Minutes of the board meetings of the District.
 - Accounting function work description of Fiscal Manager.
 - By-laws.
6. Details of fixed assets are maintained. Fixed assets are based on cost when available otherwise on estimates authorized by the Board of Directors. The fixed assets ledger was constructed with historical information by the General Manager during prior accounting periods.
7. Available for Examination:
 - Prior Audit Reports.
 - Prior fiscal year financial statements and supporting documents.

DRAFT

- Budgets – current and prior year. Budget is maintained and is available for examination.
8. Staff members will be available to pull and reproduce documents. Legal counsel will be made available with prior staff approval.
 9. Work areas will be provided by the District in close proximity with the financial records on the premises.
 10. Reporting Requirements
 - The reports will be addressed to the Board of Directors and will contain items listed in item #2.

All accounting must be performed with generally accepted accounting principles (GAAP) and include a statement of opinion as to whether the statements conform to GAAP.

- Reports of compliance examinations must include a statement that the accounting was conducted in accordance with applicable standards. The accounting report must state where the examination disclosed instances of significant non-compliance with laws and generally accepted accounting principles. Findings of non-compliance and ineligible expenditures must be presented in enough detail for management to be able to understand them.
 - A monthly management summary report will be required to accompany the financial statements. It should contain a discussion of accounting results and recommendations affecting financial systems and statements, internal control, legality of actions, other instances of non-compliance with laws and GAAP, and any other material matters.
11. Time Requirements
 - Proposals will be delivered to the District office at _____ not later than _____ p.m. on _____.
 - If presentations of possible finalists are necessary, no one with personal bias will interview proposers.
 - The Board of Directors has made no decision as to the date of the award of the accounting services. All proposers will be notified of the Board action in a timely manner.
 - Once a contract has been signed, work may begin immediately to transition the accounting tasks in a progressive manner with costs to be billed to the District as the charges generated by the proposer in accordance with the original agreement.
 - Preliminary work to review accounts can begin immediately.
 - The accounting transition will be completed prior to _____.

12. Monthly Report Review Timing and Number of Copies.

DRAFT

- Prior to the submission of the completed accounting reports the accounting firm will be required to deliver and review the draft and the proposed management letter with the District Board.
- Copies required
 - a. Financial report, ____ copies.
 - b. Financial Summary, ____ copies.
 - c. Working papers, ____ copies.

13. The District Reserves the Right:

- To reject any and all proposals submitted.
- To request additional information from all proposers.

**Tomales Village CSD Wastewater
Capital Improvement Plan 2014**

| Item # | Item | Unit | Quant | Unit Cost | Total Replacement Cost | Years to Replace | Inflation | Future Value |
|---------------|---|-------------|--------------|------------------|-------------------------------|-------------------------|------------------|---------------------|
| 1 | Electrical Service Panels and new controllers for Irrigation Field and WWTP Phase 1 | EA | 1 | \$10,000 | \$10,000 | 2 | 2.7% | \$10,547 |
| 2 | Irrigation gun #1 | EA | 1 | \$3,000 | \$3,000 | 3 | 2.7% | \$3,250 |
| 3 | Irrigation Pumps | EA | 2 | \$5,000 | \$10,000 | 3 | 2.7% | \$10,832 |
| 4 | Irrigation gun #2 | EA | 1 | \$3,000 | \$3,000 | 4 | 2.7% | \$3,337 |
| 5 | Irrigation gun #3 | EA | 1 | \$3,000 | \$3,000 | 5 | 2.7% | \$3,427 |
| 6 | Slip lining collection Phase 1 | LF | 1800 | \$80 | \$144,000 | 5 | 2.7% | \$164,518 |
| 7 | SCADA Software and hardware | EA | 1 | \$30,000 | \$30,000 | 5 | 2.7% | \$34,275 |
| 8 | Irrigation gun #4 | EA | 1 | \$3,000 | \$3,000 | 6 | 2.7% | \$3,520 |
| 9 | Slip lining collection Phase 2 | LF | 1800 | \$80 | \$144,000 | 6 | 2.7% | \$168,960 |
| 10 | Irrigation gun #5 | EA | 1 | \$3,000 | \$3,000 | 7 | 2.7% | \$3,615 |
| 11 | Slip lining collection Phase 3 | LF | 1800 | \$80 | \$144,000 | 7 | 2.7% | \$173,522 |
| 12 | Irrigation gun #6 | EA | 1 | \$3,000 | \$3,000 | 8 | 2.7% | \$3,713 |
| 13 | Irrigation gun #7 | EA | 1 | \$3,000 | \$3,000 | 9 | 2.7% | \$3,813 |
| 14 | Electrical Service Panels and new controllers for Irrigation Field and WWTP Phase 2 | EA | 1 | \$30,000 | \$30,000 | 10 | 2.7% | \$39,158 |
| 15 | Lift Station 2 pumps | EA | 1 | \$10,000 | \$10,000 | 10 | 2.7% | \$13,053 |
| 16 | high lift pump #1 | EA | 1 | \$7,000 | \$7,000 | 10 | 2.7% | \$9,137 |
| 17 | high lift pump #2 | EA | 1 | \$7,000 | \$7,000 | 10 | 2.7% | \$9,137 |
| 18 | comminutor | EA | 1 | \$5,000 | \$5,000 | 5 | 2.7% | \$5,712 |
| 19 | Aerators #1 | EA | 1 | \$5,000 | \$5,000 | 5 | 2.7% | \$5,712 |
| 20 | Aerators #2 | EA | 1 | \$5,000 | \$5,000 | 10 | 2.7% | \$6,526 |
| 21 | Aerators #3 | EA | 1 | \$5,000 | \$5,000 | 10 | 2.7% | \$6,526 |
| 22 | ALARMS & CONTROLS | EA | 1 | 20,716 | \$20,716 | 15 | 2.7% | \$30,893 |
| 23 | FORCE MAINS | EA | 1 | 74,420 | \$74,420 | 25 | 2.7% | \$144,861 |
| 24 | EFFLUENT FLOW METER | EA | 1 | 3,874 | \$3,874 | 10 | 2.7% | \$5,057 |
| 25 | STORAGE PIPELINE REPLACEM | EA | 1 | 18,130 | \$18,130 | 25 | 2.7% | \$35,291 |
| 26 | LEVEL TRANSMITTER | EA | 1 | 2,095 | \$2,095 | 10 | 2.7% | \$2,735 |
| 27 | FORCE MAIN & AIR GAP | EA | 1 | 25,283 | \$25,283 | 25 | 2.7% | \$49,214 |
| 28 | REMOVE AND DISPOSE BIOSOL | EA | 1 | 65,505 | \$65,505 | 15 | 2.7% | \$97,686 |
| 29 | TREATMENT POND CELL UPGRD | EA | 1 | 258,361 | \$258,361 | 50 | 2.7% | \$978,924 |
| 30 | LINER SUBDRAIN, SUMP&PUMP | EA | 1 | 59,889 | \$59,889 | 50 | 2.7% | \$226,918 |
| 31 | REROCK ROAD TO IRR FIELD | EA | 1 | 22,500 | \$22,500 | 25 | 2.7% | \$43,797 |
| | | | | | | | | |

| | | |
|---------------|--------------------|--------------------|
| Totals | \$1,127,773 | \$2,297,668 |
|---------------|--------------------|--------------------|

Roles of Board Members and Officers

Tomales Village Community Service District

Individual Board Members:

- Attend all **B**oard meetings and functions, such as special events.
- Be informed about the organization's mission, services, policies, and program.
- Review agenda and supporting materials prior to Board and committee meetings.
- Inform others about the organization
- Suggest possible committee nominees who can make significant contributions to the work of the Board and the organization.
- Keep up-to-date on developments in the organization's field.
- Follow Board conflict of interest and confidentiality policies.
- Assist the Board in carrying out its fiduciary responsibilities, such as participating in the budget process each month and reviewing the organization's annual financial statements.
- **Be prepared to conduct the Board meeting in the case of multiple Director absences.**

Board President:

The *President* shall convene regularly scheduled Board meetings, shall preside or arrange for other members of to preside at each meeting in the following order: Vice-President and Secretary.

- Oversee Board Meetings
- Sign all instruments, act and carry out stated requirements and the will of the Board
- Sign the minutes of the Board meetings following their approval
- Work in partnership with the Administrator to make sure **B**oard resolutions are carried out
- Call special meetings if necessary, giving notice as required by law
- Appoint all committee chairs, with Board approval
- Coordinate the preparation of meeting agendas with the Administrator and Board Secretary
- Oversee new Board member orientation
- Oversee searches for a new Administrator
- Coordinate Chief Executive's annual performance evaluation
- Act as an spokesperson for the organization
- Periodically consult with Board members on their roles and help them assess their performance

Vice-President:

The *Vice-President* shall chair committees on special subjects as designated by the board

- Attend all Board meetings
- Carry out special assignments as requested by the Board President
- Understand the responsibilities of the Board President and be able to perform these duties in the President's absence
- Participate as a vital part of the Board leadership

Secretary:

The *Secretary* shall be responsible for keeping records of Board actions, including overseeing the taking of minutes at all **Board** meetings, sending out meeting announcements, distributing copies of minutes and the agenda to each Board member, and assuring the corporate records are maintained.

- Attend all Board meetings
- Review Board minutes
- **If the Secretary is a Board member**, the Secretary assumes responsibilities of the President in the absence of the Board President, President-Elect, and Vice-President.
- Provide notice of meetings of the Board when such notice is required
- Prepare and distribute agenda packets for all Board meetings according to TVCSD policy, including agendas, minutes, resolutions, ordinances, notices and other related matters
- Sign the minutes of the Board meetings following their approval
- Certify or attest to actions taken by the Board when required
- Give the Oath of Office to all incoming Board members; and
- Be responsible for receiving, forwarding and retaining statements of economic interest (700 Form) or campaign statements in accordance with California Code Regulations, Title 2, Section 18227.

District Treasurer:

The position of *District Treasurer* is required by state law (Government Code Section 61050(b)) the Board has designated an alternative depository for its funds pursuant to Government Code Section 61053, such that the Marin County Treasurer is not serving the District. The Board will appoint an individual who is not a Director to act as District Treasurer. The Board shall require the District Treasurer to be bonded. The District shall pay the cost of the bonds (Government Code Section 61050(f)).

Duties and responsibilities of the District Treasurer:

- Understand financial accounting for nonprofit organizations
- Adopt a system of accounting and auditing that shall completely and at all times show the District's financial condition and that shall adhere to generally accepted accounting principles
- Follow the procedure for drawing and signing checks for payroll and claims against the District
- Determine if claims and demands against the District conform to the District's approved budget
- Maintain knowledge of the organization and personal commitment to its goals and objectives
- Review Board actions related to the Board's financial responsibilities

DRAFT

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT (TVCSO) Policy on Competitive Bidding

Purpose:

The purpose of this policy is to ensure that Tomales Village Community Services District (TVCSO) is obtaining its products and services at a competitive cost given the required product or service quality. This policy also establishes responsibility for the development of procedures and the bidding process. TVCSO Board of Directors has the responsibility to promote maximum competition in meeting the District's procurement needs. The TVCSO Board of Directors will develop procedures for the solicitation of competitive bids and the use of alternative means of procurement in those cases where competitive bidding cannot be reasonably or practically followed.

Definition:

Transparent procurement method in which bids from competing contractors, suppliers, or vendors are invited by openly advertising the scope, specifications, and terms and conditions of the proposed contract as well as the criteria by which the bids will be evaluated. Competitive bidding aims at obtaining goods and services at the lowest prices by stimulating competition, and by preventing favoritism. In open competitive bidding (also called open bidding) the sealed bids are opened in full view of all who may wish to witness the bid opening; in closed competitive bidding (also called closed bidding), the sealed bids are opened in presence only of the TVCSO Board of Directors.

Annual Expenses/Project Costs greater than or equal to \$5,000:

The TVCSO Board of Directors is required to solicit quotes/bids from at least 3 potential suppliers (assuming there are at least three feasible suppliers). The three quotes/bids are reviewed and the best value supplier selected. All quotes received are included as well as a short explanation of why the winning entity was selected (e.g., offered lowest cost, able to meet specific requirements, etc). This includes a proposed contract modification that changes the scope of a contract or increases the contract amount by more than the amount of the \$5,000 threshold.

Recurring contracts over \$25,000:

If a need is recurring, the TVCSO Board of Directors is not required to do a solicit bids each year but is required to go out to do a competitive review at least once every 3-5 years, or at the term of the contract, whichever comes first and provide a summary of that review.

Soliciting Bids:

The TVCSO Board of Directors will appoint a contact person to receive all sealed bids. This designated person *must not be a bidder*.

In order to provide maximum open and free competition, the District's purchasing procedures will not restrict or eliminate competition and, whenever appropriate, will not be brand name specific. When soliciting bids for products and/or services, the District should:

- Provide a clear and accurate description of the technical requirements for the product or service.
- Provide any and all requirements that must be fulfilled by the bidder and/or District as well as criteria that will be used during the evaluation of the bids or proposals.

- When applicable, provide a description of performance requirements including the range of acceptable characteristics and minimum standards.
- Provide any specific features of “brand name or equal” that must be met by the bidders.
- Accept, when applicable and feasible, products or services that conserve resources, protect the environment, and/or are energy efficient.

Guidelines on Review of Bids:

Bid documents should include any required specifications and deadlines. All bidders will be determined to meet all requirements.

Bids received within specified timeline that meet requirements shall be considered for review. The bid should be awarded to the lowest bidder based on either cost alone or best value and/or quality. If using the best value method, rationale for selection should be documented and submitted with the contract.

Upon receipt of the competitive bids, a comparison of products and costs will be performed. Documentation verifying prices of the products and services are fair and reasonable will be maintained in the Central Purchasing files. Documentation includes, but is not limited to, advertisements, past purchases and quotes, and current list prices.

Exceptions:

Instances will arise where it may not be possible or appropriate to solicit competitive bids (for example, some products or services may only be available from a single source such as specialized research equipment or supply purchases; maintenance agreements; site licenses). In such situations, a sole source justification must be provided and, if compelling, will be approved by the TVCSD Board of Directors.

When a purchase involves a sole source vendor, a written justification needs to accompany the purchase request. The following components should be included within the justification:

- Reason the purchase is thought to be a sole source selection.
- Reason why the vendor was selected.
- Description of the selection process.
- Explanation of how the price was determined to be “reasonable.”

Awarding of Bids:

TVCSD Board of Directors will only make contracts with responsible contractors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement. When reviewing bids and offers, consideration will be given to contractor integrity, record of past performance, financial and technical resources or accessibility to other necessary resources.

The bidder or offeror whose bid meets the criteria set forth in the solicitation and who presents the most advantageous offer relating to price, quality, and ability to provide the goods and/or services, will be awarded the contract.



Rural Community Assistance Corporation

February 11, 2014

Mr. Karl Drexel, SDA
Administrator
Tomales Village Community Service District
PO Box 303
Tomales, CA 94971

Subject: Tomales Village Community Services District Median Household Income Survey Results

Dear Karl:

The community of Tomales requested that Rural Community Assistance Corporation (RCAC) perform an income survey of the Tomales Village Community Service District in Tomales, California. The purpose of this survey is to establish a median household income (MHI) level for grant and loan funding programs and sources.

The MHI for this community within the service district is **\$69,867** based on a response rate of **84.2 percent**.

There are a total of 99 parcels within the project area. Eleven (11) parcels were vacant, one (1) was commercial, one (1) was unknown name and address, ten (10) are vacation homes, leaving 76 parcels to survey. Of the 76 residences, 50 responded to the survey; which resulted in a 65.8 percent response rate. Twenty-six (26) did not respond or refused to participate. Normally, an 84 percent response rate is encouraged for systems of this size. Even if the remaining fourteen (14) households (needed to obtain the 84 percent response rate) had responded with an income of \$156,900 (the highest income reported), the system would still have an MHI of no higher than \$69,867. RCAC contacted the State Water Board and discussed the need to use 14 default responses to achieve the 84 percent response rate.

State and Federal guidelines established by USDA-RD states that households in a universe from 71 – 77 requires a sample size of 84 percent.

The MHI is based on an 84 percent response rate, as if the remaining fourteen households had reported an income of \$156,900.

The survey was designed and conducted per State and Federal guidelines established for the USDA-RD.

Sincerely,

Karen D. McBride
Rural Development Specialist-Environmental

**Exhibit E: Median Household Income (MHI) Data for
Tomales Village Community Services District**

| Survey Ascending Order | Survey Number | Primary Residence | # of People in Residence | Annual Income Dollars | Survey Date |
|------------------------|---------------|-------------------|--------------------------|-----------------------|-------------|
| 1 | TOM010 | Yes | 1 | \$0 | 6/27/13 |
| 2 | TOM036 | Yes | 2 | \$10,000 | 6/23/13 |
| 3 | TOM072 | Yes | 2 | \$10,392 | 6/2/13 |
| 4 | TOM056 | Yes | 1 | \$12,000 | 7/5/13 |
| 5 | TOM074 | Yes | 4 | \$14,000 | 7/2/13 |
| 6 | TOM001 | Yes | 4 | \$17,600 | 8/17/13 |
| 7 | TOM008 | Yes | 1 | \$20,973 | 10/24/13 |
| 8 | TOM009 | Yes | 1 | \$21,277 | 8/23/13 |
| 9 | TOM096 | Yes | 1 | \$21,720 | 6/29/13 |
| 10 | TOM014 | Yes | 1 | \$22,788 | 6/26/13 |
| 11 | TOM082 | Yes | 2 | \$23,390 | 9/12/13 |
| 12 | TOM038 | Yes | 2 | \$25,000 | 7/15/13 |
| 13 | TOM035 | Yes | 2 | \$26,500 | 6/26/13 |
| 14 | TOM052 | Yes | 1 | \$27,000 | 7/2/13 |
| 15 | TOM049 | Yes | 4 | \$29,000 | 9/3/13 |
| 16 | TOM101 | Yes | 1 | \$30,728 | 6/26/13 |
| 17 | TOM006 | Yes | 2 | \$34,000 | 6/26/13 |
| 18 | TOM094 | Yes | 1 | \$36,760 | 8/30/13 |
| 19 | TOM015 | Yes | 2 | \$39,799 | 7/1/13 |
| 20 | TOM031 | Yes | 2 | \$40,000 | 7/8/13 |
| 21 | TOM068 | Yes | 1 | \$40,000 | 9/3/13 |
| 22 | TOM069 | Yes | 6 | \$40,000 | 7/17/13 |
| 23 | TOM063 | Yes | 2 | \$40,524 | 12/2/13 |
| 24 | TOM102 | Yes | 5 | \$41,000 | 6/26/13 |
| 25 | TOM019 | Yes | 1 | \$45,000 | 6/24/13 |
| 26 | TOM093 | Yes | 2 | \$45,400 | 8/27/13 |
| 27 | TOM022 | Yes | 2 | \$47,000 | 8/23/13 |
| 28 | TOM043 | Yes | 2 | \$48,750 | 7/22/13 |
| 29 | TOM020 | Yes | 1 | \$50,000 | 7/19/13 |
| 30 | TOM017 | Yes | 2 | \$51,949 | 9/28/13 |
| 31 | TOM091 | Yes | 3 | \$55,000 | 11/13/13 |
| 32 | TOM059 | Yes | 4 | \$69,800 | 9/1/13 |
| 33 | TOM103 | Yes | 2 | \$69,933 | 8/12/13 |
| 34 | TOM071 | Yes | 2 | \$69,980 | 7/13/13 |
| 35 | TOM011 | Yes | 2 | \$70,000 | 7/14/13 |
| 36 | TOM021 | Yes | 1 | \$70,000 | 7/8/13 |
| 37 | TOM029 | Yes | 2 | \$70,000 | 7/10/13 |
| 38 | TOM016 | Yes | 2 | \$80,000 | 6/30/13 |
| 39 | TOM084 | Yes | 2 | \$80,000 | 6/26/13 |
| 40 | TOM099 | Yes | 4 | \$80,000 | 6/25/13 |
| 41 | TOM083 | Yes | 3 | \$85,000 | 6/25/13 |

| | | | | | |
|--|--------|---------|---|-----------|----------|
| 42 | TOM054 | Yes | 3 | \$88,306 | 7/12/13 |
| 43 | TOM104 | Yes | 4 | \$91,000 | 6/20/13 |
| 44 | TOM078 | Yes | 1 | \$103,000 | 8/14/13 |
| 45 | TOM060 | Yes | 3 | \$110,000 | 10/11/13 |
| 46 | TOM004 | Yes | 3 | \$111,608 | 6/25/13 |
| 47 | TOM040 | Yes | 2 | \$120,000 | 6/24/13 |
| 48 | TOM077 | Yes | 2 | \$121,026 | 9/22/13 |
| 49 | TOM027 | Yes | 2 | \$125,000 | 7/2/13 |
| 50 | TOM065 | Yes | 2 | \$156,900 | 6/27/13 |
| 51 | | Default | | \$156,900 | |
| 52 | | Default | | \$156,900 | |
| 53 | | Default | | \$156,900 | |
| 54 | | Default | | \$156,900 | |
| 55 | | Default | | \$156,900 | |
| 56 | | Default | | \$156,900 | |
| 57 | | Default | | \$156,900 | |
| 58 | | Default | | \$156,900 | |
| 59 | | Default | | \$156,900 | |
| 60 | | Default | | \$156,900 | |
| 61 | | Default | | \$156,900 | |
| 62 | | Default | | \$156,900 | |
| 63 | | Default | | \$156,900 | |
| 64 | | Default | | \$156,900 | |
| <i>Ascending Numbers 32 & 33, the average of Survey numbers TOM059 & TOM103 = the Median Household Income of \$69,867</i> | | | | | |

Karl Drexel

From: patty oku [kandpoku@gmail.com]
Sent: Wednesday, March 05, 2014 11:01 PM
To: Deborah Parrish; Sue Sims
Cc: Donna; Venta; bruce bramson; Chick Petersen; Karl Drexel; Bill Bonini; Brian B Lamoreaux
Subject: Fwd: Response to RCAC Draft Financial Analysis for TVCSD
Attachments: Tomales Financial Analysis V5.pdf; ATT00273.htm

To the FAC, the TVCSD Board & Karl,

I am concerned about the FAC's assumptions that the TVCSD Board would have approved this letter.

I am concerned that we as the TVCSD may have offended Richard and the RCAC by making the insinuations made in the letter sent by the FAC.

I believe it's time to take stock, decide why we seem to be headed in the direction we are, and have a discussion as to WHY!

Whether we like one another or not, whether we see things in the same way or not, we are the TVCSD Board.

We should be able to come to consensus and not diminish one another's opinions. Bottom line is ... we take a vote ... the majority wins... and the rest of us should support the majority decision.....

TVCSD Brothers and Sisters.... let's think long and hard about the letter sent in our name and discuss this at the next Board meeting.... please!

Karl, I know it's Wed. but do we have time to add this to the agenda?

Patty

From: Richard Culp <RCulp@rcac.org>
Date: March 5, 2014 7:05:52 PM PST
To: Donna Clavaud <donna.clavaud@gmail.com>
Cc: "karl@tomalescsd.ca.gov" <karl@tomalescsd.ca.gov>, Bill Bonini <wmabonini@yahoo.com>, Brian Lamoreaux <brian.lamoreaux@mac.com>, patty oku <kandpoku@gmail.com>
Subject: RE: Response to RCAC Draft Financial Analysis for TVCSD

Hello TVCSD FAC and Karl,

Attached is a revised draft financial analysis that reflects changes to the CIP (shaded yellow) and current reserves provided by Karl.

This revision also includes an additional budget projection (table 2.9) that includes a 23.4% reduction in operating expenses in 2015 followed by a 3% increase annually thereafter. This new table simply calculates the required reduction in operating expenses required to avoid a rate increase and meet the reserve funding goals. 23.4% equates to a reduction of \$46,509 in annual operating expenses. I am providing this analysis at the request of the FAC for discussion purposes only. I could not recommend that alternative without knowing what expenses could be cut without jeopardizing future operations.

However, this additional budget projection helps define the range of options available to TVCSD. It also addresses the question asked by the FAC in the letter dated 2/24/14:

"Is it correct to say that your analysis was based on the underlying assumption that our current operating expenses would remain the same? If so, the Financial Advisory Committee would like to state that to the best of our knowledge, this is not necessarily an assumption that is valid as we move forward and plan for capital improvements. We have a new Board of Directors elected by ratepayers who want to see increased financial transparency, reduced expenses and affordable rates. The FAC is now reviewing the budget and developing a competitive bidding process for our current vendors. This is an effort to perform "due diligence" in getting the best services for the best value. It may be possible to re-allocate some of the current TVCSD budget expenses and use these monies to

build our reserves before we consider raising user rates. Or, TVCSD might consider a combination of strategies to build reserves that include revising the current budget and a rate increase. In light of such alternative strategies, we recommend that the RCAC financial analysis be modified to identify underlying assumptions that were a baseline for the analysis so that it is clear that solely raising rates is not the only means to build reserves.”

All four budget projections assume a 3% increase in operating expenses each year, except in year 2015 in table 2.9 that reflects a one-time reduction of -23.44%.

I believe the four alternative budget projections provide a reasonable forecast of financial requirements and a range of possible rate adjustments. The final solution will be a combination of expense reduction, if possible, and rate increases. If you can identify a specific amount you plan to cut from your operational expense budget I can provide an additional budget projection using that number and the corresponding rate increase required to balance.

I provided two options for rate increases (tables 2.7 & 2.8) an annual increase of 6.64% through 2019 and a one-time increase of 31% in 2015. If you prefer one option to the other please specify and I will remove the other alternative.

Please take a look at the revised draft report and give me your comments. I anticipate one more round of changes to include the solar bond issues Karl informed me of recently, but I do not believe this will result in a significant change in the budget projections.

Karl, please look over the revised numbers and let me know if there are any more corrections to be made.

Thanks

Richard Culp, PE
RCAC | ENVIRONMENTAL PROGRAMS
Rural Development Specialist – Engineer
(707)223-5640
rculp@rcac.org

From: Donna Clavaud [<mailto:donna.clavaud@gmail.com>]
Sent: Friday, February 28, 2014 12:26 PM
To: Richard Culp
Cc: karl@tomalescsd.ca.gov; Bill Bonini; Brian Lamoreaux; patty oku
Subject: Response to RCAC Draft Financial Analysis for TVCSD

Hello Richard,
This is quite a draft document for our review and we appreciate your time and effort and certainly appreciate RCAC's assistance and support to date.
I'm attaching a letter our Financial Advisory Committee has written in response to this draft document.

Regards,
Donna Clavaud
FAC member

February 24, 2014

RE: Draft RCAC Rate Study for TVCSD

Dear Richard Culp,

The Financial Advisory Committee for the Tomales Village Community Services District has received your draft "Wastewater System Financial Analysis" that includes Capital Improvement Plan recommendations and an evaluation of current wastewater user rates. We understand that the recommendations contained in your analysis were derived from information provided by our two contractors, the TVCSD Administrator and the operator. We appreciate your draft analysis and are confident that it will spur us forward in the financial planning for our district.

The RCAC recommendations indicate our reserves are currently not adequate for future capital improvement needs. Is it correct to say that your analysis was based on the underlying assumption that our current operating expenses would remain the same? If so, the Financial Advisory Committee would like to state that to the best of our knowledge, this is not necessarily an assumption that is valid as we move forward and plan for capital improvements. We have a new Board of Directors elected by ratepayers who want to see increased financial transparency, reduced expenses and affordable rates.

The FAC is now reviewing the budget and developing a competitive bidding process for our current vendors. This is an effort to perform "due diligence" in getting the best services for the best value. It may be possible to re-allocate some of the current TVCSD budget expenses and use these monies to build our reserves before we consider raising user rates. Or, TVCSD might consider a combination of strategies to build reserves that include revising the current budget and a rate increase.

In light of such alternative strategies, we recommend that the RCAC financial analysis be modified to identify underlying assumptions that were a baseline for the analysis so that it is clear that solely raising rates is not the only means to build reserves.

Sincerely,

Deborah Parrish, FAC Chair and TVCSD Board Member

Sue Sims, TVCSD Board Member

Chick Petersen

Donna Clavaud

Bruce Bramson

Venta Leon

Cc: Karl Drexel, TVCSD Administrator and TVCSD Board members

**Assembly Bill No. 1234****CHAPTER 700**

An act to amend Sections 25008 and 36514.5 of, and to add Article 2.3 (commencing with Section 53233) and Article 2.4 (commencing with Section 53234) to Chapter 2 of Part 1 of Division 2 of Title 5 of, the Government Code, to amend Sections 6060 and 7047 of the Harbors and Navigation Code, to amend Sections 2030, 2851, 4733, 4733.5, 6489, 9031, 13857, 13866, and 32103 of the Health and Safety Code, to amend Section 1197 of the Military and Veterans Code, to amend Sections 5536, 5536.5, 5784.15, and 9303 of the Public Resources Code, to amend Sections 11908, 11908.1, 11908.2, 16000 and 22407 of the Public Utilities Code, and to amend Sections 20201, 21166, 30507, 30507.1, 34740, 40355, 50605, 55305, 56031, 60143, 70078, 71255, and 74208 of, and to add Section 20201.5 to, the Water Code, relating to local agencies.

[Approved by Governor October 07, 2005. Filed with Secretary of State October 07, 2005.

LEGISLATIVE COUNSEL'S DIGEST

AB 1234, Salinas. Local agencies: compensation and ethics.

Existing law provides for the establishment and operations of cities, counties, cities and counties, districts and other local government agencies, the composition of their governing bodies, and the payment of governing body members for attending meetings and performing other duties, and prescribes conflicts of interest.

This bill would require a local agency that provides reimbursement for expenses to members of its legislative body to adopt a written policy on the duties for which legislative body members may receive compensation, other than meetings of the legislative body or an advisory body or attendance at a conference or organized educational activity. The bill would require such a governing body to adopt a written policy concerning what circumstances qualify a member to receive reimbursement of expenses for travel, meals, and lodging and would impose reporting requirements, including the filing of expense reports, which would be public records.

This bill would also require that if a local agency provides any type of compensation, salary, or stipend to a member of the legislative body, all local agency officials, except a member whose term of office ends before January 1, 2007, in local agency service as of January 1, 2006, or thereafter receive training in ethics, as specified. This bill would provide that if any entity develops criteria for the ethics training then the Fair Political Practices Commission and the Attorney General shall be consulted regarding any proposed course content. This bill would specify, with respect to certain special districts, how a director's activities on a specific day are determined to be compensable and would make related changes.

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: no



Assembly Bill No. 1825

CHAPTER 933

An act to add Section 12950.1 to the Government Code, relating to employment practices.

[Filed with Secretary of State September 30, 2004. Approved by Governor September 29, 2004]

LEGISLATIVE COUNSEL'S DIGEST

AB 1825, Reyes. Sexual harassment: training and education.

Existing law makes certain specified employment practices unlawful, including the harassment of an employee directly by the employer or indirectly by agents of the employer with the employer's knowledge. Existing law further requires every employer to act to ensure a workplace free of sexual harassment by implementing certain minimum requirements, including posting sexual harassment information posters at the workplace and obtaining and making available an information sheet on sexual harassment.

This bill would require employers with 50 or more employees to provide 2 hours of training and education to supervisory employees, as specified, within one year of January 1, 2005, unless the employer has provided sexual harassment training and education to employees after January 1, 2003. The bill would require each employer to provide sexual harassment training and education to each supervisory employee once every 2 years, after January 1, 2006. The bill would require the state to incorporate this training into the 80 hours of training provided to new supervisory employees, using existing resources. The bill would provide that a claim that the training and education did not reach a particular individual does not automatically result in the liability of an employer for sexual harassment and that an employer's compliance with these provisions does not insulate the employer from liability for sexual harassment of any current or former employee or applicant. The bill would specify that the statute establishes a minimum threshold for training and education and that employers may provide training and education beyond that required by the statute to prevent and correct sexual harassment and discrimination.

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 12950.1 is added to the Government Code, to read:

12950.1. (a) By January 1, 2006, an employer having 50 or more employees shall provide at least two hours of classroom or other effective interactive training and education regarding sexual harassment to all supervisory employees who are employed as of July 1, 2005, and to all new supervisory employees within six months of assumption of a supervisory position. Any employer who has provided this training and education to a supervisory employee after January 1, 2003, is not required to provide training and education by the January 1, 2006, deadline. After January 1, 2006, each employer covered by this section shall provide sexual harassment training and education to all supervisory employees.

Tomales Village Community Services District

2011 Five Year Strategic Plan

| | |
|--|---|
| VISION | Strive to be a sustainable model district, environmentally conscious, safe, and reliable with long-term goals of achieving financial stability and fostering cohesive community partnerships. |
| MISSION | Enhance quality of life, with commitment to the health of the community, by providing dependable wastewater collection, treatment and reuse in an environmentally friendly manner; maintaining safe and reliable recreational park facilities while providing a welcoming forum for active community participation and input. |
| STRATEGIES | <p>Focus on practicing and communicating fiscal responsibility.</p> <p>Investigate new grant sources and fundraising opportunities.</p> <p>Complete open projects and financially maintain park.</p> <p>Review environmental concerns on a regular basis.</p> <p>Regularly educate and inform all stakeholders.</p> <p>Provide ongoing education for Board of Directors.</p> <p>Promote website and newsletter to disseminate accurate information.</p> |
| ACTION PLANS - Year 1 | <p>Create Finance Committee to provide oversight, analyze budget and current revenues, expenses, and identify relevant “Best Practices”.</p> <p>Increase revenue and decrease expenses.</p> <p>Develop permanent statement in newsletter & website describing procedure to address concerns and questions.</p> <p>Develop financial fact sheet to educate all ratepayers.</p> <p>Complete contract and open bids for system operator.</p> <p>Advertise park availability by next newsletter.</p> <p>Obtain permanent spot on Town Hall newsletter.</p> <p>Conduct survey to determine community wants, needs, and interest in volunteering.</p> <p>Develop financial, legal, technical Advisory Group to tap local expertise and interest.</p> <p>Post rate schedule.</p> |
| ACTION PLANS - Within 2 Years | <p>Investigate repair of collection system.</p> <p>Outreach via newsletter, community letters & information meetings.</p> <p>Revise and renew Mission Statement.</p> <p>Create TVCSD Policy Manual.</p> <p>Address and resolve legal structure of TVCSD.</p> <p>Educate broader community that Tomales citizens provide park financial support.</p> <p>Locate and enroll Business Sponsors for park.</p> |
| ACTION PLANS - 3 Years and Beyond | <p>Create Park Committee to assist with ongoing management and maintenance needs.</p> <p>Remove gorse from park.</p> <p>Establish annual tour of plant, contact SUSD.</p> |

KARL W. DREXEL
Management Consultant

Administrators Report 3-12-14

1. Work on Capital Improvement Project list with Steve Phillips and Richard Culp. Contacted vendors for updated pricing. Work on Depreciation schedule with auditor.
2. Work on reserves with auditor and RCAC. Set up new reserves for sewer assets.
3. Work with auditor to split off two company books for better clarity and simplicity for audit and Controller's Annual Report. Re-posted all transactions for current fiscal year.
4. Review new Draft policies and Draft RFPs. Respond to e-mails from Board members and committee members.
5. Work with David and County re gate design and specifications and Park permit holds and final.
6. Review Board training sessions for Board members. Contact CSDA, CREWA, SDRMA and Brent Ives.
7. Directed WWTP tour with Department of Health.
8. Work with Ric Hahn to update UPS at treatment plant.
9. File Monthly SSO report to State, enter and pay bills, reconcile bank accounts, transcribe minutes, compile Board Packets, and other regular administrative duties.
10. In addition to regular administrative duties, attended CWEA Board of Directors meeting, attended tour of WWTP for Directors.



PACIFIC GAS AND ELECTRIC COMPANY
NET ENERGY METERING ELECTRIC STATEMENT
THIS IS NOT A BILL



Service Dates: January 16, 2014 to February 18, 2014

True-up period from Jul 2013 to Jun 2014

TOMALES VILLAGE COMM SERV DIST
 OFF IRVIN RD
 TOMALES, CA. 94971

wwtp

Rate Schedule: A 6 P/NEMS
 Account ID: 8044736439
 Service ID: 8044736529

TOTAL CURRENT MONTH'S BILLED AMOUNT: \$28.32*

*This amount is the minimum you must pay this month and is reflected on your regular monthly blue bill, in addition to the energy charges that you may pay monthly or at the end of the true-up period shown below. It includes the following components:
 Distribution \$28.32.

ENERGY CHARGES/CREDITS

Current Month Energy Charge or Credit (-) \$269.94

Cumulative Energy Charges or Credits (-) for the current true-up period: \$-1,994.34
 This Cumulative Energy Charge does not reflect any payment you may have made.

You have the option to pay your energy charges either monthly or at the end of your true-up period.

ANY UNPAID ENERGY CHARGES WILL BE DUE AT THE END OF YOUR TRUE-UP PERIOD (Jun 2014)

CURRENT MONTH METER INFORMATION:

| METER BADGE ID | SEASON | TOU PERIOD | PRIOR READ | CURRENT READ | DIFFERENCE | METER CONSTANT | ENERGY |
|----------------|--------|------------|------------|--------------|------------|----------------|--------|
| 1007184994 | Winter | Peak | 21,546 | 21,546 | 0 | 1 | 0 |
| 1007184994 | Winter | Part | 36,638 | 36,337 | -301 | 1 | -301 |
| 1007184994 | Winter | Off | 824 | 3,248 | 2,424 | 1 | 2,424 |
| TOTALS | | | 59,008 | 61,131 | | | 2,123 |

CURRENT MONTH METER INFORMATION:

| METER BADGE ID | SEASON | PRIOR READ | CURRENT READ |
|----------------|--------|------------|--------------|
| 1007184994 | Winter | 59,008 | 61,131 |
| TOTALS | | 59,008 | 61,131 |

For inquiries about your Net Energy Metering bill, please contact the Solar Customer Service Center at 1-877-743-4112.
 For all other inquiries, please call 1-800-743-5000.



Pacific Gas and Electric Company

**PACIFIC GAS AND ELECTRIC COMPANY
NET ENERGY METERING ELECTRIC STATEMENT
THIS IS NOT A BILL**



Service Dates: January 16, 2014 to February 18, 2014

True-up period from Jul 2013 to Jun 2014

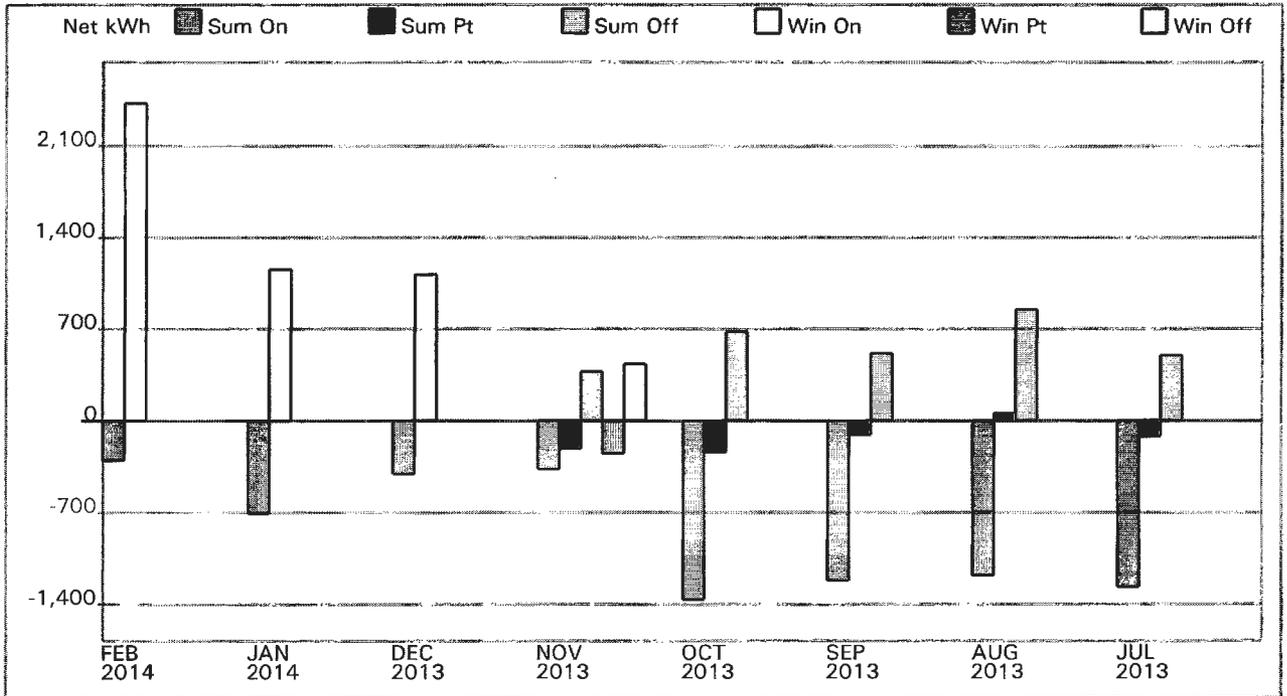
TOMALES VILLAGE COMM SERV DIST
OFF IRVIN RD
TOMALES, CA. 94971

Rate Schedule: A 6 P/NEMS
Account ID: 8044736439
Service ID: 8044736529

ENERGY TRUE-UP HISTORY:

| BILLING MONTH | BILL TO DATE | SUMMER ON | SUMMER PART | SUMMER OFF | WINTER PART | WINTER OFF | TOTAL ENERGY | ENERGY CHARGES /CREDITS |
|---------------|--------------|-----------|-------------|------------|-------------|------------|--------------|-------------------------|
| FEB 2014 | 02/18/14 | | | | -301 | 2,424 | 2,123 | \$269.94 |
| JAN 2014 | 01/16/14 | | | | -707 | 1,156 | 449 | \$38.91 |
| DEC 2013 | 12/17/13 | | | | -409 | 1,117 | 708 | \$82.15 |
| NOV 2013 | 11/15/13 | -373 | -217 | 374 | -251 | 431 | -36 | \$-167.00 |
| OCT 2013 | 10/18/13 | -1,366 | -242 | 677 | | | -931 | \$-635.60 |
| SEP 2013 | 09/19/13 | -1,223 | -110 | 514 | | | -819 | \$-553.51 |
| AUG 2013 | 08/20/13 | -1,185 | 58 | 846 | | | -281 | \$-447.41 |
| JUL 2013 | 07/22/13 | -1,271 | -121 | 499 | | | -893 | \$-581.82 |
| TOTALS | | | | | | | 320 | \$-1,994.34 |

**Energy Charges/Credits (-) include all energy related amounts and taxes.





Pacific Gas and Electric Company

**PACIFIC GAS AND ELECTRIC COMPANY
NET ENERGY METERING ELECTRIC STATEMENT
THIS IS NOT A BILL**

Service Dates: January 18, 2014 to February 20, 2014

True-up period from Jul 2013 to Jun 2014



True up
Rate Schedule: A 6XP/NEMS
Account ID: 8044736439
Service ID: 8044736624

TOMALES VILLAGE COMM SERV DIST
TOMALES PETALUMA RD
TOMALES, CA. 94971

TOTAL CURRENT MONTH'S BILLED AMOUNT: \$28.32*

*This amount is the minimum you must pay this month and is reflected on your regular monthly blue bill, in addition to the energy charges that you may pay monthly or at the end of the true-up period shown below. It includes the following components:
Distribution \$28.32.

ENERGY CHARGES/CREDITS

Current Month Energy Charge or Credit (-) **\$-127.73**

Cumulative Energy Charges or Credits (-) for the current true-up period: **\$-1,324.44**
This Cumulative Energy Charge does not reflect any payment you may have made.

You have the option to pay your energy charges either monthly or at the end of your true-up period.

ANY UNPAID ENERGY CHARGES WILL BE DUE AT THE END OF YOUR TRUE-UP PERIOD (Jun 2014)

CURRENT MONTH METER INFORMATION:

| METER BADGE ID | SEASON | TOU PERIOD | PRIOR READ | CURRENT READ | DIFFERENCE | METER CONSTANT | ENERGY |
|----------------|--------|------------|------------|--------------|------------|----------------|--------|
| 1004764719 | Winter | Peak | 40,807 | 40,807 | 0 | 1 | 0 |
| 1004764719 | Winter | Part | 37,657 | 37,069 | -588 | 1 | -588 |
| 1004764719 | Winter | Off | 53,910 | 53,657 | -253 | 1 | -253 |
| TOTALS | | | 32,374 | 31,533 | | | -841 |

CURRENT MONTH METER INFORMATION:

| METER BADGE ID | SEASON | PRIOR READ | CURRENT READ |
|----------------|--------|------------|--------------|
| 1004764719 | Winter | 32,374 | 31,533 |
| TOTALS | | 32,374 | 31,533 |

For inquiries about your Net Energy Metering bill, please contact the Solar Customer Service Center at 1-877-743-4112.
For all other inquiries, please call 1-800-743-5000.



PACIFIC GAS AND ELECTRIC COMPANY
NET ENERGY METERING ELECTRIC STATEMENT
THIS IS NOT A BILL



Service Dates: January 18, 2014 to February 20, 2014

True-up period from Jul 2013 to Jun 2014

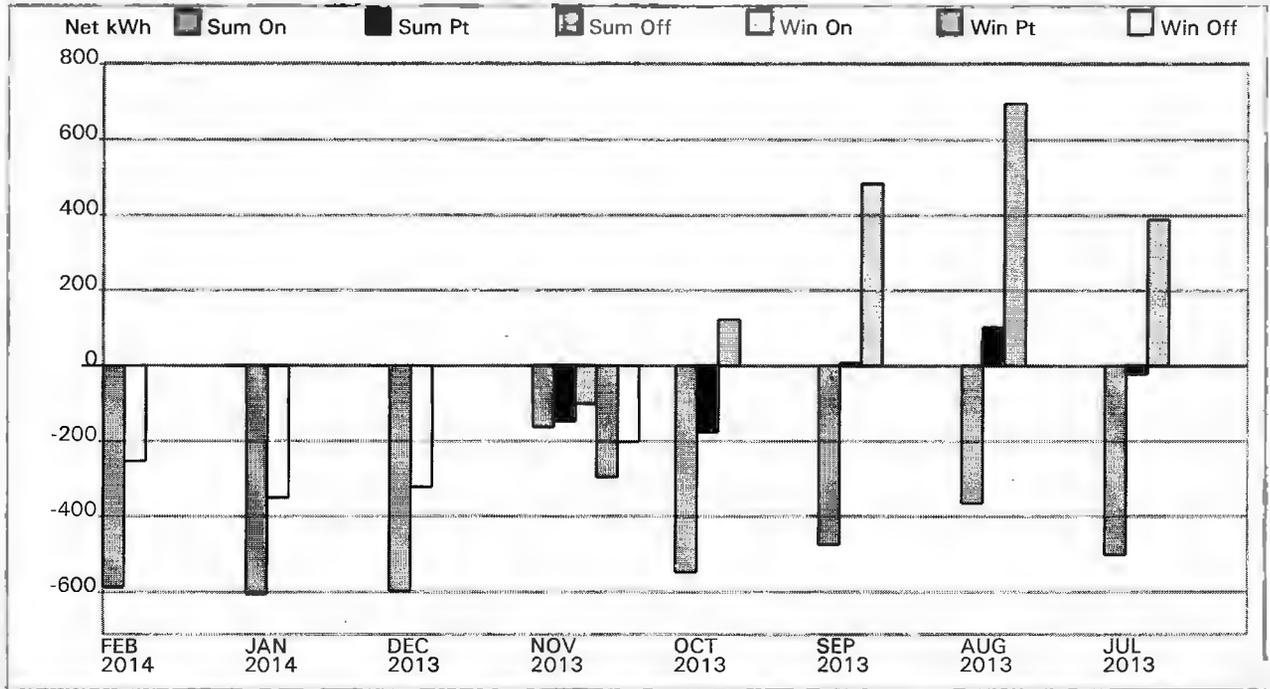
TOMALES VILLAGE COMM SERV DIST
 TOMALES PETALUMA RD
 TOMALES, CA. 94971

Rate Schedule: A 6XP/NEMS
 Account ID: 8044736439
 Service ID: 8044736624

ENERGY TRUE-UP HISTORY:

| BILLING MONTH | BILL TO DATE | SUMMER ON | SUMMER PART | SUMMER OFF | WINTER PART | WINTER OFF | TOTAL ENERGY | ENERGY CHARGES /CREDITS |
|---------------|--------------|-----------|-------------|------------|-------------|------------|---------------|-------------------------|
| FEB 2014 | 02/20/14 | | | | -588 | -253 | -841 | \$-127.73 |
| JAN 2014 | 01/18/14 | | | | -605 | -350 | -955 | \$-142.97 |
| DEC 2013 | 12/18/13 | | | | -598 | -322 | -920 | \$-137.82 |
| NOV 2013 | 11/18/13 | -163 | -147 | -101 | -295 | -202 | -908 | \$-204.19 |
| OCT 2013 | 10/22/13 | -548 | -176 | 122 | | | -602 | \$-295.42 |
| SEP 2013 | 09/20/13 | -476 | 7 | 483 | | | 14 | \$-163.41 |
| AUG 2013 | 08/20/13 | -365 | 101 | 695 | | | 431 | \$-56.33 |
| JUL 2013 | 07/22/13 | -502 | -22 | 388 | | | -136 | \$-196.57 |
| TOTALS | | | | | | | -3,917 | \$-1,324.44 |

**Energy Charges/Credits (-) include all energy related amounts and taxes.



Special District Risk
Management Authority

Maximizing Protection.
Minimizing Risk.

1112 I Street, Suite 300
Sacramento, California 95814-2855
T 916.231.4141
T 800.537.7790
F 916.231.4111
www.sdrma.org



February 7, 2014

Mr. Karl Drexel
Administrator
Tombales Village Community Services District
Post Office Box 303
Tombales, CA 94971-0303

Dear Mr. Drexel,

On January 8, 2014, the SDRMA Board of Directors approved a longevity distribution for the fifth year in a row. The Longevity Distribution Policy was originally approved by the Board in 2010 to recognize and reward members for their loyalty and commitment to SDRMA programs. The policy is consistent with the goals and objectives of the Board's strategic business plan and helps ensure pool stability by rewarding members for remaining in our Property/Liability and Workers' Compensation programs.

There is no action required by your agency. Every member that has completed the 3 full program year initial commitment period for either the Property/Liability or Workers' Compensation program is eligible to receive a longevity distribution credit for that particular program when they renew coverage. The longevity distribution may only be declared by the Board of Directors each year only after all Board policy reserve requirements have been met. The amount available for the longevity distribution is the amount of investment earnings on reserves above the Board approved confidence level for each program as of June 30. The distribution is weighted based on the member's length of time in that program and the amount of the member's annual contributions compared to the total contributions of all pool members.

This year, the Board approved a longevity distribution in the amount of \$257,476 for Property/Liability members and \$252,660 for Workers' Compensation members. For the Property/Liability program, over 94% of members will receive the distribution credit and for the Workers' Compensation program, over 92% of members will receive the distribution credit.

Congratulations! Since you have participated in our Workers' Compensation program for 9 years as of June 30, 2013, your agency will receive a longevity distribution credit on your 2014-15 renewal contribution invoice in the amount of \$15! We encourage you to share this valuable news with your governing body!

REMINDER We hope to see you at our Annual Membership Meeting and Safety/Claims Education Day on March 18, 2014 at the Sacramento Hilton Hotel! Visit our website, www.sdrma.org and click on "Register for a training workshop" in the lower right-hand column for more information.

Thank you for your participation and helping make SDRMA a premier risk management provider! If you have any questions, please contact the SDRMA Finance Department at 800.537.7790 or 916.231.4141.

Sincerely,
Special District Risk Management Authority

David Aranda, President
Board of Directors

Special District Risk
Management Authority

Maximizing Protection.
Minimizing Risk.

1112 I Street, Suite 300
Sacramento, California 95814-2865
T 916.231.4141
T 800.537.7790
F 916.231.4111
www.sdrma.org



February 7, 2014

Mr. Karl Drexel
Administrator
Tomales Village Community Services District
Post Office Box 303
Tomales, CA 94971-0303

Dear Mr. Drexel,

On January 8, 2014, the SDRMA Board of Directors approved a longevity distribution for the fifth year in a row. The Longevity Distribution Policy was originally approved by the Board in 2010 to recognize and reward members for their loyalty and commitment to SDRMA programs. The policy is consistent with the goals and objectives of the Board's strategic business plan and helps ensure pool stability by rewarding members for remaining in our Property/Liability and Workers' Compensation programs.

There is no action required by your agency. Every member that has completed the 3 full program year initial commitment period for either the Property/Liability or Workers' Compensation program is eligible to receive a longevity distribution credit for that particular program when they renew coverage. The longevity distribution may only be declared by the Board of Directors each year only after all Board policy reserve requirements have been met. The amount available for the longevity distribution is the amount of investment earnings on reserves above the Board approved confidence level for each program as of June 30. The distribution is weighted based on the member's length of time in that program and the amount of the member's annual contributions compared to the total contributions of all pool members.

This year, the Board approved a longevity distribution in the amount of \$257,476 for Property/Liability members and \$252,660 for Workers' Compensation members. For the Property/Liability program, over 94% of members will receive the distribution credit and for the Workers' Compensation program, over 92% of members will receive the distribution credit.

Congratulations! Since you have participated in our Property/Liability program for 9 years as of June 30, 2013, your agency will receive a longevity distribution credit on your 2014-15 renewal invoice in the amount of \$88! We encourage you to share this valuable news with your governing body!

REMINDER – We hope to see you at our Annual Membership Meeting and Safety/Claims Education Day on March 18, 2014 at the Sacramento Hilton Hotel! Visit our website, www.sdrma.org and click on "Register for a training workshop" in the lower right-hand column for more information.

Thank you for your participation and helping make SDRMA a premier risk management provider! If you have any questions, please contact the SDRMA Finance Department at 800.537.7790 or 916.231.4141.

Sincerely,
Special District Risk Management Authority

David Aranda, President
Board of Directors

The Press Democrat

100,000 gallons of sewage spills into Russian River

By **LORI A. CARTER** THE PRESS DEMOCRAT on February 13, 2014,
3:46 PM

A ruptured sewer main in Guerneville spewed an estimated 100,000 gallons of raw sewage into the Russian River on Thursday before crews could stop the leak and begin repairing the pipe.

Drinking water supplies were not threatened and sewer services weren't affected.

But the Sweetwater Springs Water District, which serves about 3,500 customers in the area, turned off its Monte Rio-area wells as a precaution and asked customers to reduce consumption until the pipe is repaired, probably early this morning.

The spill is easily the largest discharge into the Russian River in a decade, maybe longer, said Sonoma County Water Agency spokesman Brad Sherwood.

Contamination to the river hadn't been determined late Thursday, but heavy rains likely helped dilute the wastewater and the river, potentially mitigating damage, he said.

The 16-inch concrete sewer pipe, about 4 feet underground, ruptured around 12:20 p.m. Thursday at Beach and Orchard avenues, a rural neighborhood on the east side of the river just outside Guerneville.

A resident spotted moisture on the ground while in the park late Wednesday night and reported a leak. Water Agency repair crews were working to repair the leak mid-day Thursday when it ruptured, sending untreated sewage bubbling to the surface, Sherwood said.

The brown water gushed over the edge of the park, down a hill and into the river about 40 yards away.

“It just became a small creek and made its own way to the river,” he said.

The breach opened a 5-foot-long crack along the sewer main, spilling as much as

40,000 gallons per hour onto the surface, Sherwood said.

An estimated 100,000 gallons of sewage reached the river before crews could get to the leak and collect the spillage, he said late Thursday.

Crews were able to stop the leak by about 3:30 p.m. The rupture was reported about 12:20 p.m. It was expected to be fixed overnight Thursday.

Biologists were at the scene Thursday evening, monitoring the level of contamination in the river. They found no immediate physical harm to the environment, but will continue to monitor the situation, the Water Agency said.

Flows in the pipe were unusually high because of torrential rain last weekend, the agency said, but flows in the river also were high, which could help dilute the waste.

Sherwood said initial observations showed the contamination fairly diluted. Crews were set to return this morning and resume monitoring. The amount that reached the river is "less than one-half of 1 percent of the river flow," he said.

The Average American uses 100 gallons of water a day, according to the federal Environmental Protection Agency. The amount spilled into the river would equal the daily use of 1,000 people.

Shortly after the rupture occurred Thursday afternoon, Water Agency crews canvassed the immediate neighborhood and left warning notices. The note warns of raw sewage at the spill site but said drinking water wasn't affected.

The agency also activated its emergency alert system, phoning affected residents with information, Water Agency General Manager Grant Davis said.

"Our top priority is public safety and environmental health," Davis said. "We're bringing everything we can bring to this, with all the collective years of experience at the district."

He said Sweetwater Springs temporarily shut its wells in Monte Rio, downstream from the spill. It had enough water in storage tanks to serve its customers until about noon today, when the leak is expected to be repaired.

"Our drinking water is safe," Sweetwater Springs General Manager Steve Mack

said in a statement.

Sewer services weren't affected. Some residents contacted nearby didn't even realize anything was amiss.

"We haven't asked anyone to stop flushing," Sherwood said.

Tanker trucks that can carry as many as 5,000 gallons were lined up to collect wastewater that continued to flow to the broken pipe Thursday night.

"We're pumping like crazy," Sherwood said. "We will continue to pump all night until we get the new pipe in place."

A crew of about 20 workmen, with two working backhoes, dug out a huge pit around the broken pipe. Once it was unearthed, a leak specialist stabbed a shovel at the rupture, sending loose chunks of concrete falling.

The top of the pipe appeared rotted, he said.

The broken pipe carries wastewater from Guerneville-area homes and businesses to the Russian River Sanitation District treatment plant, which is operated by the county Water Agency.

The tanker trucks were transporting the wastewater there for treatment.

Crews were planning to install a 12-foot piece of new pipe that was brought in from Santa Rosa. Sherwood said the agency has been "stockpiling pieces of pipe" as part of a "pre-hazard mitigation program" meant to prepare for situations like the Guerneville leak.

Davis said the cause likely was erosion in a joint where there was steel-on-steel with no seal in between. The pipe was also about 40 years old, nearing the end of its life expectancy, he said.

"Hopefully there is enough integrity with the existing (surrounding) pipes that we can replace this part," he said.

The North Coast Regional Water Quality Control Board, California Department of Fish and Wildlife, Sonoma County Health Services and Fire and Emergency Services were notified.

The Press Democrat

Guerneville sewage spill shows no significant damage or threat

By **DEREK MOORE** THE PRESS DEMOCRAT on February 14, 2014, 8:14 AM

Water quality officials said Friday that preliminary tests showed no significant environmental damage or threats to public health as a result of the worst raw sewage spill into the Russian River in more than a decade.

But the estimated 100,000-gallon spill near Guerneville spotlights concerns that the aging pipes that transport sewage beneath and near the river for miles may be at risk for more ruptures.

“I think we have a system that is aging at this point, just like almost all of the systems we are operating, and these kinds of things happen,” said Pam Jeane, assistant general manager of the Sonoma County Water Agency.

Thursday’s spill raised immediate concerns for the environment, and prompted officials with the Sweetwater Springs water system to shut off wells and use stored water for about 1,000 customers in the Monte Rio area.

The pumps were turned back on at about 9 a.m. Friday after tests revealed no signs of contamination, General Manager Steve Mack said.

“It’s over. We’re back to normal,” he said.

County public health officials posted signs at beaches downstream from the spill warning people not to swim in the water.

The county took water samples to test for E. coli, a bacteria that can cause diarrhea, urinary tract infections and other illnesses. The results were expected Saturday, said Christine Sosko, Environmental Health Section Manager for the county’s Department of Health Services.

Sosko said based on the river’s strong flow, officials were “not anticipating” the sewage spill to cause any health problems.

State water quality officials are conducting their own investigation, which could lead to fines or other penalties levied against the county Water Agency, which operates the sewer system.

“Certainly there was a discharge into the river. There’s no question it’s a violation,” said Matt St. John, executive officer of the North Coast Regional Water Quality Control Board.

He declined to speculate on what the penalty might be. Similar cases in the past have resulted in fines for the Water Agency.

The agency operates the sewer lines for the Russian River County Sanitation District. Thursday’s rupture occurred in the main sewer line serving more than 3,000 customers in the Guerneville area.

The 16-inch steel pipe encased in concrete ruptured around 12:20 p.m. Thursday at Beach and Orchard avenues, a rural neighborhood on the east side of the river just outside Guerneville.

A resident who was in a small community park spotted moisture on the ground late Wednesday night and reported a leak. Water Agency repair crews were working to repair the leak mid-day Thursday when it ruptured, sending untreated sewage bubbling to the surface. The brown water gushed over the edge of the park, down a hill and into the river about 40 yards away.

While workers carefully removed about 12 feet of pipe and fit in a new section of PVC, eight tanker trucks were used to collect the diverted sewage.

The repair crew had to chip away the old concrete mortar lining the pipe and brush off all the bits of grit to allow for a good connection with the new pipe, Water Agency officials said.

About 40,000 gallons per hour of sewage flow through the pipe to a nearby treatment plant. The leak lasted from about 12:30 p.m. to 3:30 p.m.

The fix was done by about 12:45 a.m. after the new section of pipe was tested and worked, said Brad Sherwood, spokesman for the Water Agency.

“We all waited, holding our breath as we let the waste water go through and it held,” Sherwood said Friday.

Officials said the Water Agency was not testing the viability of underground sewer lines in the Russian River district prior to the spill, in part because it would require shutting lines down and arranging for alternative methods of transporting waste.

The testing process involves taking the pipe out of service in order to launch a robotic camera and other equipment inside it to probe for any problems, said Mike Thompson, another assistant general manager for the Water Agency.

He said the agency had contracted for a vulnerability study of the lines prior to Thursday's spill, and that because of the incident, officials are planning to conduct more extensive tests of the sewer lines in the fall.

"The break beat us to it, so to speak," he said.

It was unclear Friday how much monitoring of the lines is required as a condition for the Water Agency to operate the sewer and water lines.

St. John said the Water Quality Control Board is reviewing the agency's permit "to determine potential appropriate corrective actions."

The Water Agency sent crews out Friday to replace the sod and bark at the park where the rupture of the pipe occurred. The agency also will repair the park's irrigation system, which was damaged during the pipeline work, Thompson said.

He said the agency was not planning to conduct soil tests at the park because the rupture occurred far enough underground to prevent people from coming into contact with any potential contamination.

Thursday's spill appears to be the largest since 1999, when 100,000 gallons of raw sewage flowed into the river over five days as the result of employee error at a small pumping station.

That same year, more than a million gallons of partially treated wastewater flowed into the river during three days of flooding, when high water inundated the treatment plant near Guerneville. And in 2010, about 300,000 gallons of treated wastewater spilled into the river.

Brenda Adelman, chairwoman of the Russian River Watershed Protection Committee, on Friday said Thursday's spill was the inevitable result of an aging

system.

“I’m not blaming anybody,” she said. “These things will happen when people put in these systems in West County communities. It’s not always the best way to go.”

Adelman complained about having to pay \$1,253 annually for a sewer line hook-up when, in her opinion, the money charged to ratepayers has not been enough for the Water Agency to cover needed maintenance and repair costs.

She predicted more spills in the future.

“I’d call it death by a thousand cuts. This is part of a big picture and problem that goes on all the time,” she said.

Staff Writer Randi Rossmann contributed to this report. You can reach Staff Writer Derek Moore at 521-5336 or derek.moore@pressdemocrat.com. On Twitter [@deadlinederek](https://twitter.com/deadlinederek).

Water quality officials said Friday that preliminary tests showed no significant environmental damage or threats to public health as a result of the worst raw sewage spill into the Russian River in more than a decade.

But the estimated 100,000-gallon spill near Guerneville spotlights concerns that the aging pipes that transport sewage beneath and near the river for miles may be at risk for more ruptures.

“I think we have a system that is aging at this point, just like almost all of the systems we are operating, and these kinds of things happen,” said Pam Jeane, assistant general manager of the Sonoma County Water Agency.

Thursday’s spill raised immediate concerns for the environment, and prompted officials with the Sweetwater Springs water system to shut off wells and use stored water for about 1,000 customers in the Monte Rio area.

The pumps were turned back on at about 9 a.m. Friday after tests revealed no signs of contamination, General Manager Steve Mack said.

“It’s over. We’re back to normal,” he said.

County public health officials posted signs at beaches downstream from the spill