

# AGENDA

## Tomales Village Community Services District (TVCS D)

(707) 878-2767

Board of Directors Meeting

WEDNESDAY May 13, 2015

Tomales Town Hall

7:00 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. **Approve May 13, 2015 Board Meeting Agenda**
3. **Open Communication**  
*(Open time is the time for community members to bring up items they wish to discuss and items that do not appear on the agenda)*
4. **Additions, Corrections and Approval of the April 8, 2015 Regular Board Meeting Minutes**
5. **Additions, Corrections and Approval of the April 29, 2015 Special Meeting Minutes**
6. **Matrix Efficiency Study (Moved From Pending Business per Request)**
  - A. **Questions regarding report from Patty Oku**
  - B. **Final report to be presented by Gary Goelitz**
7. **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 – Action Item**
  - B. **Review and Accept New and QuickBooks Financial Statements – Action Item**
  - C. **SUSD Billing**
    1. Bill Bonini to report on meeting with Shoreline
  - D. **Preliminary Draft Budget – Action Items**
    1. Review and Revise Administrator's Draft Sewer Budget
    2. Review and Revise FAC Draft Sewer Budget Narrative
    3. Proposed budget line item changes - FAC recommendations
    4. Address Matrix report recommendations regarding budget expenses
    5. Address proposed deficit
    6. Review and confirm all revenue assumptions in proposed budget
    7. Review and revise Draft Park Budget
8. **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**
  - B. **New Actuator Valve and Winter Irrigation**
  - C. **Telstar new SCADA Equipment**

**9. 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. Financial Advisory Committee Report**

1. Review April Minutes – Did Not Have for Board Packet
2. Develop a Reserve Policy for TVCSD

**B. Park Advisory Committee Report**

1. Review April Minutes
2. Update on Gazebo Design & Engineering
3. Fence Bids

**10. Pending Business**

**A. RFP Update – Action Item**

1. RFP process - next steps, all committee appointments, expected timeframe
  - a. Open remaining bids for Administrator services and Operator services

**B. Contracts – Action Item**

1. Discussion and potential rescission of action regarding termination of contracts taken by Board at April 8, 2015 meeting, including rescission of termination of Administrator's contract.
2. Review new contract template submitted by Bob Chilvers, attorney

**C. Board Training – Action Item**

1. Discussion regarding Richard Levy Mediation
2. Brown Act Training, in June, by Jenna Brady from county counsel

**D. Website Assistance – Action Item**

1. Discussion and appointment of Assistant to Walter

**E. Board Member Stipends**

1. Discuss Stipends for board members attending meetings

**F. RWQCB Waste Discharge Permit Update**

1. Report on Status

**11. New Business**

No new Business

**12. Administrator's Report**

**13. Correspondence** *(This is for review only. No action is needed.)*

**14. The Board will adjourn to Closed Session – Closed Sessions are not open to the public**

**A. CLOSED SESSION – CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**

1. Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9 regarding contract dispute.  
(One Potential Case)

**15. Return To Open Session**

- A. The Board will report any action taken in closed session

**16. Adjourn**



## **Meeting Minutes**

**Tomales Village Community Services District  
(707) 878-2767  
SPECIAL MEETING OF THE BOARD OF DIRECTORS  
Wednesday, April 29, 2015  
Tomales Town Hall**

**1. Call to Order: 7:35 pm**

Board members Bill Bonini, Deborah Parish, Sue Sims, Patty Oku and Hope Sturges present, quorum established. County council present.

**2. Open Communication:** Alice Bonini stated that there would be no sewer district without the school district and encouraged TVCSD to have a good relationship with them. She also wanted to thank all the volunteers in Tomales. It was clarified that the administrator's contract with the district was not being discussed this meeting in response to newspaper reporter's questions about a recent article, and that there would be another Special Meeting with closed session in future to discuss it.

**3. Closed Session – 07:45 pm** with County Council regarding potential litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9 regarding contract dispute. (One Potential Case)

**4. Return to Open Session – 08:40 pm**

**Motion made to waive Shoreline Unified School Districts cost of depreciation for 2014 and 2015.** Bonini moved, motion seconded by Oku. Motion passed unanimously. 5 ayes, 0 nays, 0 abstain, 0 absent.

**Bill Bonini aye Deborah Parish aye Sue Sims aye Patty Oku aye Hope Sturges aye**

**5. Developed and approved interview questions for each RFP respondents (5-7 questions)**

**Motion made to accept interview questions with changes board discussed for financial services contract.** Parish moved, motion seconded by Bonini. 4 ayes, 0 nays, 0 abstain, 1 absent

**Bill Bonini aye Deborah Parish aye Sue Sims aye Patty Oku aye Hope Sturges absent**

Donna Clavaud of Financial Advisory Committee stated she would put questions in their final form.

**6. Discussed Interview plan/participants for RFP respondents.** 6A. The board chose to put off discussing point of contact and who will contact and set-up interview times for a later time when more information is gathered. 6B. Discussed interview/selection process. Board concurred in consulting County Council about its interview/selection process. The desired default process if vetted by County Council would be to have three committees, each with three members, appointed by the board, one for each position, for each contract, consisting of two board members and one member of one of TVCSD's committees, either the Financial Advisory committee or Park Committee. The Chair of each position, whether financial, operator, or administrative committee, will create their own interview committee respectively and approved by the board. For time frame it was decided to set an open, public Special Meeting for Wed., May 6<sup>th</sup> 2015 at 7:00 pm. Purpose to define interview process after legal consult, to



create interview committees, and to set a date for interviews of RFP respondents.

**Motion made to adjourn meeting.** Bonini moved, motion seconded by Sims. 5 ayes, 0 nays, 0 abstain, 0 absent

**Bill Bonini aye Deborah Parish aye Sue Sims aye Patty Oku aye Hope Sturges aye**

**7. Meeting Adjourned – 9:25 pm**

**Minutes Approved:** \_\_\_\_\_

**Date** \_\_\_\_\_

**From:** [Gary Goelitz](#)  
**To:** [patty oku](#)  
**Cc:** [wmabonini@yahoo.com](#); [Deb R. Stalkfleet](#); [Sue Sims](#); [hsturges@sonic.net](#); [karl@tomalescsd.ca.gov](#) [Drexel](#)  
**Subject:** Re: Final Report from Matrix CG  
**Date:** Friday, May 08, 2015 4:28:44 PM

---

You will have it by Saturday evening at the latest. And in case it is not apparent, I have copied the Board and Karl in all of the responses.

On May 8, 2015, at 4:26 PM, patty oku <[kandpoku@gmail.com](mailto:kandpoku@gmail.com)> wrote:

Thank you Gary.  
I am going out of the country Sun. morning.  
I would appreciate having this info, before I leave, for my review.  
Please copy the Board and Karl on you responses to my emails.  
Patty

On May 8, 2015, at 4:00 PM, Gary Goelitz wrote:

You will have that response, in writing, before the meeting.

On May 8, 2015, at 3:47 PM, patty oku <[kandpoku@gmail.com](mailto:kandpoku@gmail.com)> wrote:

Mr Goelitz,  
At the 4/8 Board meeting I asked you if your responses to my 1/21/15 email, asking you to identify Best Practices for TVCSD's Organizational Structures and Board of Directors, Committees and current Contractors duties, and the 1/24/15 email I sent with my questions/response to the 2nd Draft of your study would be included in your final study.

You said you would.

I don't believe either email was considered in the 3rd Draft study that you delivered at our meeting last month. And by your your most current communication, it seems they have not been addressed in the final Efficiency Audit.

I am requesting that you respond to my 1/21 and 1/24 emails, in writing, before next weeks meeting. If you need me to forward

these emails to you, just let me know asap.

Thank you,  
Patty Oku

On May 7, 2015, at 7:21 PM, Gary Goelitz wrote:

Good evening,

This reflects the final report from Matrix CG. Patty, I would be glad to respond, point-by-point to your comments in your e-mail when I present the report to the Board.

<Tomales Village CSD Management Study 05-07-15.pdf>

Gary Goelitz  
201 San Antonio Circle, Suite 148  
Mountain View, CA 94040  
650-858-0507 (Landline)  
650-868-2218 (Cell Phone)  
[ggoelitz@matrixcg.net](mailto:ggoelitz@matrixcg.net)

**matrix** #  
consulting group

**Management Study of the  
Tomales Village Community Services District**

**TOMALES,  
CALIFORNIA**

**matrix**   
consulting group

**May 2015**

# Table of Contents

1. INTRODUCTION AND EXECUTIVE SUMMARY.....	1
2. PROFILE .....	11
3. DIAGNOSTIC APPRAISAL.....	28
4. ANALYSIS OF MANAGEMENT AND OPERATIONS.....	36

# **1. INTRODUCTION AND EXECUTIVE SUMMARY**

This first chapter introduces the analysis – outlining principal objectives and how the study was conducted – and presents an executive summary

## **.1. SCOPE AND OBJECTIVES OF THE MANAGEMENT STUDY**

The Matrix Consulting Group was retained by the Tomales Village Community Services District to conduct an organization and management study of the District to ensure that it meets the needs of the community but also to provide assurance that it is effective in its oversight of the services delivered. Even small organizations need to be accountable to the public and this study is an opportunity to examine opportunities to improve upon management issues in the District. In a separate effort the District has examined the revenue side (i.e., rates); this study will examine the expenditure side of the District.

The analysis was fact-based and included all aspects of service provision. The analysis focused on:

- Organizational structure, including the division of labor and manager/supervisor spans of control;
- Effectiveness of staffing and service levels including, but not be limited to, staff assignments, workload, training, and cost-effectiveness of service levels and service delivery; and
- Benchmarks and other objective indicators of program effectiveness.

The objective of this assessment was to identify opportunities for improvement in the plan of organization, the operational and economic efficiency of the District, and develop practicable opportunities for enhancing the organization of the District to address its long-term financial, wastewater collection and treatment requirements, and asset challenges.

## **2. PROJECT METHODOLOGIES**

The Matrix Consulting Group utilized a fact-driven data collection and analytical process in conducting the study of the District. The methodologies are summarized below.

- The Matrix Consulting Group conducted preliminary data collection for the assessment to ensure a clear understanding of the scope of the project, obtained an initial understanding of the District including business processes, operating budget, comprehensive annual financial report, service levels, and initial issues and opportunities for improvement.
- The Matrix Consulting Group conducted interviews of the Board, the General Manager, and the contract treatment plant operator. The purpose of these interviews was to develop a understanding of the District including how services are delivered, managed, and the costs associated with the delivery of those services.
- The Matrix Consulting Group collected data regarding service delivery by District including services, the structure and functions of the District, budgets, workload data, management systems, inventory of the District's infrastructure, etc.
- The Matrix Consulting Group compared the practices and programs of the District to the American Public Works Association *Public Works Management Practices Manual*; best practices promulgated by the Special District Leadership Foundation; benchmarking performance indicators for water and wastewater utilities developed by the American Water Works Association / Water Environment Federation; Core Attributes of Effectively Managed Wastewater Collection Systems developed by the National Association of Clean Water Agencies and the Water Environment Federation; and the experience of the Matrix Consulting Group.

The following section provides examples of the strengths of Facilities Management.

## **3. THE TOMALES VILLAGE COMMUNITY SERVICES DISTRICT EMPLOYS A NUMBER OF BEST PRACTICES.**

An organizational and management analysis, by its nature, focuses on opportunities for improvement. However, there are a number of strengths in the

operations and management systems of the Tomales Village Community Services District. Examples of these strengths are portrayed below.

- The District has developed some written policies and procedures for governance and management of the District.
- The District developed a clearly written, multi-year strategic plan in 2011. The District has accomplished some of the action plans within the strategic plan (e.g., create Finance Committee).
- A draft utility rate study has recently been completed in March 2014 by the Rural Community Assistance Corporation.
- A comprehensive annual financial report is completed on an annual basis as required by the State.
- The District's financial trends and condition, overall, are excellent. According to the utility rate analysis:
  - The District's current ratio is 15.7 (goal is >1);
  - The District has adequate cash on hand to fund operating reserves and debt service reserves (under most of the alternatives) in advance if they choose to do so;
  - Based on the Statement of Financial Position, the District has no debt beyond their immediate accounts payable;
  - The District's operating ratio is 2.84 (goal is >1);
  - The District, at the end of FY 2012-13, had cash and cash equivalents amounting to \$331,865 or 145% of annual operating expenses;
  - Over the 5-years from FY 2008-09 to FY 2012-13, the cash and cash equivalents have remained relatively constant varying from a low of \$293,102 to a high of \$342,817; and
  - The District's reserves exceed by \$86,048 or 34% the amount recommended by the Rural Community Assistance Corporation in the utility rate study.
- Regular, ongoing financial reports are provided to the District Board.
- The District Board adopts an annual operating budget.
- The District has developed a web site. This web site includes information:
  - About the District (e.g., mission statement, what services the District provides, etc.);
  - The District's strategic plan;
  - The District's comprehensive annual financial reports;
  - The District's FY 2014-15 annual operating budget;

- The Board agenda, meeting packets, and minutes.;
  - The names of the District's Board, General Manager, and contract plant operators;
  - The District's Sewer System Management Plan; and
  - The date of the next Board meeting.
- Members of the Board have completed ethics training
  - The District conducted CCTV inspections of approximately 90% of the District's wastewater collection system in two separate instances: once in February 2008 and another in December 2002.
  - The District repaired (patched) 9 listed manholes and lift station and repaired two line breaks at manhole 19 and manhole 32. This was part of the Improvement Project Phase #1. The CCTV inspection in 2008 noted and repaired manhole 19, 5 laterals with water flowing, and 3 offset joints.
  - The District has not reported any sewer main breaks, main backups or sanitary sewer overflows in FY 2013-14.
  - The contract treatment plant operator makes weekly inspections of the District's treatment plant and the lift station to ensure effective operation, in compliance with Regional Water Quality Control Board requirements. These weekly inspections are documented in a weekly log.

These strengths provide a sound basis for the improvement of the District.

#### **4. SUMMARY OF RECOMMENDATIONS CONTAINED WITHIN THE MANAGEMENT STUDY**

There are a number of themes within the management study that pertain to improving the operations and management of the District. These themes are presented below.

**(1) Clarify the roles and responsibilities of the Board of Directors and the General Manager.** There are two recommendations regarding Board and General Manager roles and responsibilities. These recommendations are presented below.

- The Board of Directors should review the proposed overall roles and responsibilities for the Board of Directors, as contained within this report, revise them as necessary, adopt them as a District policy and procedure, and publish these tenets to the District's web site.

- The Board of Directors should review the proposed overall roles and responsibilities for the General Manager, revise them as necessary, and adopt them as a District policy and procedure that defines the overall role of the General Manager, and include these tenets in any contract between the District and the General Manager.

**(2) Improve the financial management of the District.** There are a number of recommendations that focus on improving the financial management of the District. These recommendations are presented below.

- The Finance Committee should develop a five-year financial plan that evaluates the District's current and projected financial condition.
- The Finance Committee should develop a five-year capital improvement program budget for the consideration of the Board of Directors. This five-year capital improvement program budget should be developed based upon consultation with the District's contract wastewater treatment plant operator.
- The Board of Directors should outsource its financial bookkeeping including responsibilities to prepare financial reports, exhibits, and schedules in accordance with Government Accounting Standards Board.
- The District should develop and adopt financial policies and procedures. Initially, these policies and procedures should focus on the financial reserves to be maintained by the District, revenue, budgeting and asset management, debt issuance and management, and investments.
- The District should include funding in its operating budget for cleaning and CCTV inspection of its wastewater collection system on an annual basis.
- The Tomales Village Community Services District should eliminate the Shoreline Unified School District depreciation charge.
- The Tomales Village Community Services District should rationalize the sewer service charges paid by the Shoreline Unified School District based upon actual effluent flow from the Shoreline Unified School District.

**(3) Improve the management of the maintenance, renewal, and rehabilitation of the District's assets.** There are a number of recommendations that focus on improving the maintenance, renewal, and rehabilitation of the District's assets. These recommendations are presented below.

- The District should initiate cleaning of its wastewater collection mains on a cycle of three years. If initial results are favorable, the frequency could be lengthened.

- The District should initiate CCTV inspection of its wastewater collection mains once every twelve years. The cleaning and CCTV inspection of wastewater collection mains will need to be coordinated, with service delivery by the same contractor.
- The District should not slipline wastewater collection mains unless the CCTV inspection indicates that such sliplining is warranted.
- Sewer manholes should be formally inspected with formal written evaluations of their condition once every three years, and grouted, as necessary, to address I / I.
- The maintenance log for the treatment plant should be revised to include maintenance practices based upon the District's operations and maintenance manual. (e.g., pumping and cleaning out the wet well, inspection of the pump impeller, inspection of check valves, cleaning of float valves, etc.). The District's contract plant operator should be expected, as part of their contract, to conform with these maintenance practices.
- A maintenance log should be revised for the treatment plant by the General Manager and the contract treatment plant operator. For example, for the comminutor, it does not include any frequency for checking the blades, sharpening the blades, and greasing.
- The District should have a playground inspection conducted for its park on an annual basis by a Certified Playground Safety Inspector. Any deficiencies found should be promptly corrected.

**(4) Reduce the operating costs of the District.** The District should reduce the extent of hours budgeted for the General Manager for fiscal year 2015-16 to no more than 16 hours a week. That reduction must be accompanied by the outsourcing of bookkeeping for the District. In addition, the District should seek to partner with other sanitary districts or cities in the establishing its contracts for bookkeeping, maintenance and operations of its assets, etc. The District is too small to obtain cost-effective unit prices for these services.

**(5) Long-Term Strategic Planning.** There are a number of recommendations that focus on improving the long-term strategic planning for the District. These recommendations are presented below.

- The strategic plan for the District plan is now four years old. It is time to initiate an update of the plan.
- However, before that update begins, the Board of Directors should direct the General Manager to prepare a report regarding the status of the implementation of the strategic plan. It is clear that some elements of the strategic plan have not been accomplished (e.g., address and resolve legal structure of TVCSD).

## **5. SUMMARY OF RECOMMENDATIONS**

The table at the conclusion of this chapter summarizes the improvement opportunities identified by the Matrix Consulting Group in the management study of the District. The chapters within this report should be read for a detailed discussion and analysis of each recommendation.

Before the District begins implementing the recommendations within this assessment, we suggest that it take the following actions:

**Recommendation #1: The organizational assessment of of the District should be distributed to the Finance Committee for review and input.**

**Recommendation #2: The Finance Committee should review the proposed plan of implementation and the summary of recommendations contained in this report, modify the plan of implementation as appropriate, and submit the revised plan of implementation to the Board of Directors. This should include the responsibility and the timing for implementation of each recommendation.**

**Recommendation #3: After acceptance of the report and the implementation plan by the Board of Directors, the Board of Directors should commence implementation of the modified plan of implementation.**

**Recommendation #4: The Finance Committee should monitor implementation of the modified plan of implementation, and report results to the Board of Directors on a semi-annual basis.**

## Summary of Recommendations

Rec. #	Recommendation	Page #
<b>Chapter 1 - Introduction and Executive Summary</b>		
1	The organizational assessment of Facilities management should be distributed to the Finance Committee for review and input.	7
2	The Finance Committee should review the proposed plan of implementation and the summary of recommendations contained in this report, modify the plan of implementation as appropriate, and submit the revised plan of implementation to the Board of Directors. This should include the responsibility and the timing for implementation of each recommendation.	7
3	: After acceptance of the report and the implementation plan by the Board of Directors, the Board of Directors should commence implementation of the modified plan of implementation.	7
4	The Finance Committee should monitor implementation of the modified plan of implementation, and report results to the Board of Directors on a semi-annual basis.	7
<b>Chapter 4 - Analysis of Management and Operations</b>		
5	The Finance Committee should develop a five-year capital improvement program budget for the consideration of the Board of Directors. This five-year capital improvement program budget should be developed based upon consultation with the District's contract wastewater treatment plant operator.	38
6	The Board of Directors should outsource its financial bookkeeping including responsibilities to prepare financial reports, exhibits, and schedules in accordance with Government Accounting Standards Board.	40
7	The request for proposal issued by the District for financial bookkeeping should be modified to remove those bookkeeping services that are atypical such as acting as the District Treasurer, researching and advising the Board on deposit institutions and investment opportunities, executing District loan and investment polices approved by the Board of Directors, etc.	40
8	The District should develop and adopt financial policies and procedures. Initially, these policies and procedures should focus on the financial reserves to be maintained by the District.	42
9	The District should adopt other financial policies including policies regarding revenue, budgeting and asset management, debt issuance and management, and investments.	42
10	The financial policies proposed within the management study should be reviewed by the Finance Committee and, after consideration, modified as necessary, brought to the Board of Directors for its consideration and adoption.	42
11	The strategic plan for the District plan is now four years old. It is time to initiate an update of the plan.	47
12	However, before that update begins, the Board of Directors should direct the General Manager to prepare a report regarding the status of the implementation of the strategic plan. It is clear that some elements of the strategic plan have not been accomplished (e.g., address and resolve legal structure of TVCSD).	47
13	The District should include funding in its operating budget for cleaning and CCTV inspection of its wastewater collection system on an annual basis.	50

**TOMALES VILLAGE COMMUNITY SERVICES DISTRICT**  
**Management Study of the Tomales Village Community Services District**

<b>Rec. #</b>	<b>Recommendation</b>	<b>Page #</b>
14	The District should initiate cleaning of its wastewater collection mains on a cycle of three years. If initial results are favorable, the frequency could be lengthened. The District should initiate CCTV inspection of its wastewater collection mains once every twelve years.	50
15	The District should seek to partner with other sanitary districts or cities in the establishing a contract for cleaning of and CCTV inspection of its wastewater collection mains.	50
16	The cleaning and CCTV inspection of wastewater collection mains will need to be coordinated, with service delivery by the same contractor.	50
17	The District should not slipline wastewater collection mains unless the CCTV inspection indicates that such sliplining is warranted.	51
18	The District should not include funding for the systematic sliplining of wastewater collection mains in its five-year capital improvement program or its annual operating budget until CCTV inspection indicates that such sliplining is warranted.	51
19	The District should revise the maintenance log to comprehensively reflect the requirements of the District's operations and maintenance manual. The contract plant operator should be required to follow, utilize, and complete the revised maintenance log.	52
20	The Tomales Village Community Services District should eliminate the Shoreline Unified School District depreciation charge.	54
21	The Tomales Village Community Services District should rationalize the sewer service charges paid by the Shoreline Unified School District based upon actual effluent flow from the Shoreline Unified School District.	56
22	The Tomales Village Community Services District should work with the Shoreline Unified School District to collect actual effluent data during the school year and recess based upon sampling (and not twelve months); that actual effluent data should be used to establish equivalent demand units for the Shoreline Unified School District schools and school offices, and used to establish fact-based sewer service charges.	56
23	The Finance Committee should develop a five-year financial plan that evaluates the District's current and projected financial condition.	57
24	The Finance Committee should update the five-year financial plan on an annual basis.	57
25	The five-year financial plan should be prepared prior to annual budget deliberations by the Board of Directors.	57
26	The Finance Committee should present the five-year financial plan to the Board of Directors for its review and consideration on an annual basis.	57
27	The District should expand the material published to its web site to include the terms of office for the members of the Board; election procedures and deadlines; Board meeting schedule (the specific dates for the fiscal year); Authorizing statute / enabling act for the District; and the most recent LAFCO municipal service review.	58
28	The Board of Directors should complete the four modules of the Special District Leadership Academy series provided by the California Special District Association	59
29	The District should reduce the extent of hours budgeted for the General Manager for fiscal year 2015-16 to no more than 16 hours a week. That reduction must be accompanied by the outsourcing of bookkeeping for the District.	65

**TOMALES VILLAGE COMMUNITY SERVICES DISTRICT**  
**Management Study of the Tomales Village Community Services District**

<b>Rec. #</b>	<b>Recommendation</b>	<b>Page #</b>
30	If the District wishes to enable the General Manager to obtain health insurance as part of the District's compensation, it should increase his salary, and not show health insurance as a line item in the budget.	65
31	The District should have a playground inspection conducted for its park on an annual basis by a Certified Playground Safety Inspector. Any deficiencies found should be promptly corrected.	65
32	The District should contact the Napa County Public Works Department to determine which firms have downloaded the County's Request for Proposal and contact these firms, provide these firms with the District's Request for Proposal for operation and maintenance of its wastewater treatment plant, and request that the firms submit proposals.	68
33	The District, in contacting these firms, should clearly state that it has issued the Request for Proposals <u>not</u> to cut costs, but because the District has contracted with Phillips and Associates for over five years without other competitive proposals during that time.	68
34	The District should issue an addendum to the Request for Proposals requesting proposers to indicate the frequency that the proposer would spend on site and the number of hours weekly that the proposer would spend on site operating and maintaining the wastewater treatment plant.	68
35	If the District expects the contractor responsible for operation and maintenance of the wastewater treatment plant to adhere to the Operations and Maintenance Manuals for the plant and lift station, the District should resolve the discrepancy between Section 5.3.3 and Section 5.3.5 of the Request for Proposals by issuing an addendum. The District should then work with the contractor after award of the contract to revise the maintenance logs to reflect the requirements of the Operations and Maintenance Manuals.	68
36	The Board of Directors should review the proposed overall roles and responsibilities for the General Manager, revise them as necessary, and adopt them as a District policy and procedure that defines the overall role of the General Manager, and include these tenets in any contract between the District and the General Manager.	70
37	The Board of Directors should review the proposed overall roles and responsibilities for the Board of Directors, revise them as necessary, adopt them as a District policy and procedure, and publish these tenets to the District's web site.	73

## **2. PROFILE**

This chapter presents background information regarding the Tomales Village Community Services District. The chapter includes the following:

- The State Government Code provisions regarding the formation and operation of Community Services Districts;
- The organizational structure of the District;
- Revenue and expenditure trends for the District; and
- Service levels provided by the District.

The chapter opens with a description of the State Government Code provisions regarding the formation and operation of Community Services Districts.

### **1. THE CALIFORNIA GOVERNMENT CODE ENABLES THE FORMATION AND OPERATION OF COMMUNITY SERVICE DISTRICTS.**

In unincorporated areas of a county, basic services like water, sewer, law enforcement and fire protection are usually provided by the county. Because counties often consist of large and diverse geographical areas, providing a consistent and adequate service level across all areas can be difficult. Consequently, the Community Services District Law (Government Code) was created to provide an alternate method of providing services in unincorporated areas.

A summary of the law, as it pertains to the operation of a Community Services District, is presented below.

- A legislative body of five members known as the board of directors shall govern each district.
- The board of directors shall establish policies for the operation of the district. The board of directors shall provide for the implementation of those policies that are the responsibility of the district's general manager.
- The county treasurer shall serve as the treasurer of the district, and shall be the

depository and have the custody of all of the district's money. If the board of directors designates an alternative depository pursuant to Section 61053, the board of directors shall appoint a district treasurer who shall serve in place of the county treasurer.

- The board of directors may appoint the same person to be the general manager and the district treasurer.
- The board of directors shall set the compensation, if any, for the general manager and the district treasurer, if any.
- The general manager shall be responsible for all of the following:
  - The implementation of the policies established by the board of directors for the operation of the district;
  - The appointment, supervision, discipline, and dismissal of the district's employees, consistent with the employee relations system established by the board of directors;
  - The supervision of the district's facilities and services; and
  - The supervision of the district's finances.
- All claims against a district shall be audited, allowed, and paid by the board of directors by warrants drawn on the county treasurer.
- A district shall have and may exercise all rights and powers, expressed and implied, necessary to carry out the purposes and intent of this division, including, but not limited to:
  - To adopt ordinances
  - To adopt, by ordinance, and enforce rules and regulations for the administration, operation, and use and maintenance of the facilities and services
  - To sue and be sued in its own name
  - To acquire any real or personal property within or outside the district, by contract or otherwise, to hold, manage, occupy, dispose of, convey and encumber the property, and to create a leasehold interest in the property for the benefit of the district.
  - To appoint employees, to define their qualifications and duties, and to provide a schedule of compensation for performance of their duties
  - To engage counsel and other professional services.
  - To enter into and perform all contracts
  - To enter joint powers agreements pursuant to the Joint Exercise of Powers Act
  - To provide training that will assist the members of the board of directors in the governance of the district.

- To construct any works along, under, or across any street, road, or highway, subject to the consent of the governing body in charge, and along, under, or across any other property devoted to a public use.

There are approximately 3,300 special districts in the State. Special districts, which include community service districts, county service areas, cemetery districts, fire protection districts, etc., have most of the same basic powers as counties and cities. Special districts can sign contracts, employ workers, and acquire real property through purchase or eminent domain. Following constitutional limits, they can also issue bonds, impose special taxes, levy benefit assessments, and charge service fees. Like other governments, special districts can sue and be sued.

The Tomales Village Community Services District is a multi-function special district; it provides sewage collection and treatment services and also park services. The Tomales Village Community Services District is both an enterprise (sewage collection and treatment services) and non-enterprise (parks) district. The Tomales Village Community Services District is an independent district with its own governing board.

**2. THE TOMALES VILLAGE COMMUNITY SERVICES DISTRICT HAS AN ALL FUNDS FISCAL YEAR 2014-15 BUDGET OF \$259,107.**

The fiscal year 2014-15 budget of the Tomales Village Community Services District is presented in the exhibit following this page. Important points to note regarding the fiscal year 2014-15 all funds budget are presented following the exhibit.

**FY 2014-15 Operating Budget**

	Sewer	Parks				All Funds
		Measure A Restricted - Parks	Restricted - Parks	Unrestricted Parks	Total Parks	
<b>INCOME</b>						
Service Charge - Monthly	\$1,512.00	\$-	\$-	\$-	\$-	\$1,512.00
Service Charge - Annual Fees	\$756.00	\$-	\$-	\$-	\$-	\$756.00
Service Charges - SUSD Solar	\$6,120.00	\$-	\$-	\$-	\$-	\$6,120.00
Service Charges - SUSD Sewer	\$62,798.00	\$-	\$-	\$-	\$-	\$62,798.00
Service Charges - County Solar	\$7,680.00	\$-	\$-	\$-	\$-	\$7,680.00
Service Charges - County Sewer	\$96,000.00	\$-	\$-	\$-	\$-	\$96,000.00
Capital Improvement Component	\$17,234.00	\$-	\$-	\$-	\$-	\$17,234.00
SUSD Sinking Fund Revenue	\$6,241.00	\$-	\$-	\$-	\$-	\$6,241.00
Interest Revenues	\$1,584.00	\$-	\$-	\$-	\$-	\$1,584.00
Intergovernmental Revenues - 315.50 - Levy 4	\$9,388.23	\$-	\$-	\$-	\$-	\$9,388.23
Intergovernmental Revenues - Measure A Prior Year Carryover	\$-	\$7,505.00	\$-	\$-	\$7,505.00	\$7,505.00
Intergovernmental Revenues - Measure A Funds	\$-	\$26,800.00	\$-	\$2,500.00	\$29,300.00	\$29,300.00
CSI Solar Rebate	\$14,400.00	\$-	\$-	\$-	\$-	\$14,400.00
Other Non-Operating Revenue - Transfer In	\$10,000.00	\$-	\$-	\$-	\$-	\$10,000.00
Contributions - Income Restricted Prior Year Carryover	\$-	\$-	\$5,000.00	\$-	\$5,000.00	\$5,000.00
Contributions - Income Restricted Other	\$-	\$-	\$1,000.00	\$-	\$1,000.00	\$1,000.00
Park Use Rental	\$-	\$-	\$-	\$450.00	\$450.00	\$450.00
Water Tower PG & E	\$-	\$-	\$-	\$840.00	\$840.00	\$840.00
Grants - Board of Supervisors	\$-	\$-	\$15,000.00	\$-	\$15,000.00	\$15,000.00
Grants - Dean Witter Foundation	\$-	\$-	\$10,000.00	\$-	\$10,000.00	\$10,000.00
<b>TOTAL</b>	<b>\$233,713.23</b>	<b>\$34,305.00</b>	<b>\$31,000.00</b>	<b>\$3,790.00</b>	<b>\$69,095.00</b>	<b>\$302,808.23</b>

	Sewer	Parks			All Funds	
		Measure A Restricted - Parks	Restricted - Parks	Unrestricted Parks		Total Parks
<b>EXPENSE</b>						
Sewage Collection	\$385.80	\$-	\$-	\$-	\$-	\$385.80
Sewage Treatment	\$1,732.95	\$-	\$-	\$-	\$-	\$1,732.95
Sewage Disposal	\$313.60	\$-	\$-	\$-	\$-	\$313.60
Administrator's Fees	\$81,048.00	\$-	\$-	\$-	\$-	\$81,048.00
Licenses and Permits	\$1,300.00	\$-	\$-	\$-	\$-	\$1,300.00
Property and Liability Insurance	\$5,329.33	\$-	\$-	\$-	\$-	\$5,329.33
Workers Compensation Insurance	\$704.00	\$-	\$-	\$-	\$-	\$704.00
Health Insurance Allowance	\$4,800.00	\$-	\$-	\$-	\$-	\$4,800.00
Postage and Delivery	\$180.00	\$-	\$-	\$-	\$-	\$180.00
Printing and Copies	\$180.00	\$-	\$-	\$-	\$-	\$180.00
Office Expense	\$-	\$-	\$-	\$150.00	\$-	\$-
Office Supplies	\$300.00	\$-	\$-	\$-	\$-	\$300.00
Sonic - Web Hosting	\$239.40	\$-	\$-	\$-	\$-	\$239.40
Board Meeting Expense	\$1,068.00	\$-	\$-	\$-	\$-	\$1,068.00
Contractual Services	\$63,734.00	\$-	\$-	\$-	\$-	\$63,734.00
Legal Fees	\$5,000.00	\$-	\$-	\$-	\$-	\$5,000.00
Accounting	\$4,500.00	\$-	\$-	\$-	\$-	\$4,500.00
Consulting	\$10,000.00	\$-	\$-	\$-	\$-	\$10,000.00
Newsletter Expense	\$210.00	\$-	\$-	\$-	\$-	\$210.00
Publication and Notices Other	\$300.00	\$-	\$-	\$-	\$-	\$300.00
Dues and Subscriptions	\$1,470.00	\$-	\$-	\$-	\$-	\$1,470.00
Solar Lease Agreement	\$17,941.18	\$-	\$-	\$-	\$-	\$17,941.18
Solar Lease Administration Fee	\$750.00	\$-	\$-	\$-	\$-	\$750.00
Irrigation Field Maintenance	\$1,250.00	\$-	\$-	\$-	\$-	\$1,250.00
Plant and Building Maintenance	\$250.00	\$-	\$-	\$-	\$-	\$250.00

	Sewer	Parks			Total Parks	All Funds
		Measure A Restricted - Parks	Restricted - Parks	Unrestricted Parks		
<b>EXPENSE (Cont'd)</b>						
Park Maintenance	\$-	\$-	\$-	\$978.00	\$978.00	\$978.00
Computer Repairs	\$250.00	\$-	\$-	\$-	\$-	\$250.00
Equipment Repairs	\$2,000.00	\$-	\$-	\$-	\$-	\$2,000.00
PG & E Park	\$-	\$-	\$-	\$1,320.00	\$1,320.00	\$1,320.00
Measure A Project Expenses	\$-	\$31,800.00	\$9,900.00	\$-	\$41,700.00	\$41,700.00
Travel	\$720.00	\$-	\$-	\$-	\$-	\$720.00
Meetings and Seminars	\$2,000.00	\$-	\$-	\$-	\$-	\$2,000.00
Telephone and Internet Service	\$1,116.50	\$-	\$-	\$-	\$-	\$1,116.50
LAFCO Charges	\$104.00	\$-	\$-	\$-	\$-	\$104.00
Interest Payment - SRF Loan	\$5,782.38	\$-	\$-	\$-	\$-	\$5,782.38
<b>TOTAL</b>	<b>\$214,959.14</b>	<b>\$31,800.00</b>	<b>\$9,900.00</b>	<b>\$2,448.00</b>	<b>\$44,148.00</b>	<b>\$259,107.14</b>
<b>Net Ordinary Income</b>	<b>\$18,754.09</b>	<b>\$2,505.00</b>	<b>\$21,100.00</b>	<b>\$1,342.00</b>	<b>\$24,947.00</b>	<b>\$43,701.09</b>

- The District is budgeted for \$302,808 in all funds income in fiscal year 2014-15, with 77% of that income generated by the sewer enterprise fund and 23% generated by the parks funds. Of the all funds income budgeted for the District in fiscal year 2014-15:
  - Almost 58% of the income consists of service charges including County sewer (31.7%), SUSD sewer (20.7%), County solar (2.5%), SUSD solar (2%), and service charge monthly and annual fees (0.7%);
  - Almost 6% (5.7%) of the income consists of the capital improvement component;
  - A little more than 12% (12.2%) of the income consists of Intergovernmental Revenues - Measure A Funds;
  - Almost 5% (4.8%) of the income consists of CSI Solar Rebate; and
  - 5% of the income consists of Grants - Board of Supervisors,

Altogether, these five sources comprise 85% of the total all funds income for the District.

- The District is budgeted for \$259,107 in all funds expenses in fiscal year 2014-15, with 83% of those expenses incurred by the sewer enterprise fund and 17% generated by the parks funds. Of the all funds expenses budgeted for the District in fiscal year 2014-15:
  - A little more than 33% (33.1%) of the expenses consist of the Administrator's (General Manager) fees including the health insurance allowance;
  - Almost 25% (24.6%) of the of the expenses consist of the contractual services for the operation and maintenance of the District's sewer treatment plant;
  - A little more than 16% (16.1%) of the expenses consist of Measure A Project Expenses; and
  - Almost 7% (6.9%) of the expenses consist of the Solar Lease Agreement.

Altogether, these four sources comprise 81% of the total all funds expenses for the District.

The District’s all funds fiscal year 2014-15 budget is projected to generate net ordinary income of \$43,701 with 43% (or \$18,754) generated by the sewer fund and the balance by the park funds.

**3. THE DISTRICT IS A SMALL COMMUNITY SERVICES DISTRICT WITH A SMALL AMOUNT OF INFRASTRUCTURE TO OPERATE AND MAINTAIN.**

The *State Water Resources Control Board* conducts periodic wastewater user charge surveys. The most recent survey was conducted in fiscal year 2012-13. A total of 759 surveys were mailed to public agencies (cities, sanitary districts, public utility districts, community service districts, water districts, county special districts, etc.) that provide some form of wastewater service and that own and/or operate wastewater facilities. A total of 422 surveys were returned.

Of the 415 agencies that indicated the population served, the average population served was 92,743, while the median was 12,000. In comparison, the Tomales Village Community Services District serves a population of 200. Of the 376 agencies that indicated their average daily wastewater flow, the average was 9.34 million gallons a day, while the median was 1.1 million gallons a day. The Tomales Village Community Services District indicated that it had an average daily flow of 0.2 million gallons a day.

The District’s sewer collection and biological treatment system was designed and built in 1976. Relatively, this is a “young” system. The collection system is summarized in the table below.

Type of Main	Linear Feet of Main
6 inch gravity main	2,605
8 inch gravity main	9,294
2 inch force main	723
<b>Total Linear Feet</b>	<b>12,622</b>

In addition, the District has 42 manholes, 1,902 4 inch service laterals, and one lift station.

The treatment facility consists of a three pond biological treatment, secondary treatment system. The design is based upon an aerated pond facility in which wastewater is treated in a basin on a flow-through basis. Oxygen is supplied by means of surface aerators. The aerators are selected to provide an adequate supply of oxygen to the wastewater. The result is an aerobic lagoon. The third pond is a polishing pond providing a cleaner effluent than the two other ponds.

The effluent disposal facilities consist of two effluent storage ponds and a 23-acre irrigation field. The purpose of the storage pond is to provide a quiescent place where suspended solids can settle out of the effluent. The storage pond provides a place to store effluent during the winter months when irrigation is impractical. The total capacity of the storage pond is based upon the storage of the design flows for a period of 180 days.

Chlorination equipment is located in the Chlorination Building at the Irrigation Field site. The purpose of the chlorination facilities is to adequately disinfect the effluent prior to discharge.

The District is also responsible for the maintenance of a community park. This park was built in 1982.

The District has constructed a small, easy to maintain and operate collection and treatment system.

#### **4. THE DISTRICT IS IN AN EXCELLENT FINANCIAL POSITION.**

The Tomales Village Community Services District retained the Rural Community Assistance Corporation (RCAC) to complete a financial analysis, including Capital Improvement Planning recommendations, and an evaluation of current wastewater user rates. The rate analysis by RCAC was derived using financial data and future capital improvement needs provided by the District.

The RCAC evaluated the financial condition of the District. The results generated indicate that the District is in an excellent financial position as discussed below.

- **The District's Current Ratio is excellent.** The Current Ratio compares assets expected to be available as cash within the year with current liabilities (those that will become due within the next 12 months). The ratio is mainly used to give an idea of the District's ability to pay back its short-term liabilities debt and payables with its short-term assets (cash, inventory, receivables). The higher the current ratio, the more capable the company is of paying its obligations. A ratio under 1 suggests that the District would be unable to pay off its obligations if they came due at that point. The Current Ratio is calculated by dividing the current assets by the current liabilities. The RCAC calculated the Current Ratio for the District as 15.7.
- **The District's Quick Ratio is excellent.** The Quick Ratio, sometimes called the acid test ratio, is similar to the Current Ratio, but is considered a more reliable indicator of the District's ability to meet its short-term financial obligations with its most liquid assets. The quick ratio is more conservative than the current ratio, a more well known liquidity measure, because it excludes inventory from current assets. The higher the quick ratio is, the better the position of the District. A quick ratio of 1.0:1 means the District has a dollar's worth of easily convertible assets for each dollar of its current liabilities. Though acceptable ratios can vary from industry to industry, a ratio of 1 : 1 is generally acceptable to most creditors. The Quick Ratio is determined by subtracting the inventories from the current assets, and dividing the result by the current liabilities. The RCAC calculated the Quick Ratio for the District as 15.7.
- **The District's Operating Ratio is excellent.** The operating ratio measures the amount of operating revenue versus the total amount of operating expenses for a utility system. The minimum standard for an operating ratio for the District should be 1.0, meaning there is enough operating revenue to cover operating expenses. A financially healthy District needs to maintain an ongoing operating ratio greater than 1; a ratio of less than 1 indicates there is insufficient revenue to meet

current expenses. For example, if the District had an operating ratio of 0.75, this would mean the District's revenue was 75% of expenses, or in other words, the District could only cover 3/4 of its expenses. The Operating Ratio is calculated by dividing total operating income and operating reserves by the total operating costs (no debt). The RCAC calculated the District's Operating Ratio as 2.84.

- **The District's reserves exceed the recommendations of RCAC.** The RCAC evaluated the District's reserves. It noted that Reserves are an accepted way to stabilize and support a utility's financial management. Small systems usually fund the operating expenses but don't often consider putting money aside for a specific upcoming financial need or project, or for an amount that can be used to provide rate stabilization in years when revenues are unusually low or expenditures are unusually high. The rationale for maintaining adequate reserve levels is two-fold. First, it helps to assure that the utility will have adequate funds available to meet its financial obligations in times of varying needs. Secondly, it provides a framework around which financial decisions can be made to determine when reserve balances are inadequate or excessive and what specific actions need to be taken to remedy the situation. The RCAC recommended four types of reserves for the District as noted below.
  - Operating Reserves. Operating reserves are established to provide the utility with the ability to withstand short term cash-flow fluctuations. There can be a significant length of time between when a system provides a service and when a customer pays for that service. In addition, a system's cash flow can be affected by weather and seasonal demand patterns. A 45-day operating reserve is a frequently used industry norm. Because of potential delays in collecting payment many utilities attempt to keep an amount of cash equal to at least 45 days or one-eighth of their annual cash operating and maintenance expenses in an operating reserve to mitigate potential cash flow problems.
  - Emergency Reserves. Emergency reserves are an important tool for financial sustainability. Emergency reserves are intended to help utilities deal with short-term emergencies that arise from time to time such as main breaks or pump failures. The appropriate amount of emergency reserves will vary greatly with the size of the utilities and should depend on major infrastructure assets. An emergency reserve is intended to fund the immediate replacement or reconstruction of the system's single most critical asset; an asset whose failure will result in an immediate wastewater system failure or threat to public safety.
  - Capital Improvement Reserve. A capital improvement reserve (also called a repair and replacement reserve) is intended for replacing system assets that have become worn out or obsolete. Annual depreciation is frequently used to estimate the minimum level of funding for this capital reserve. But it is important to understand that depreciation expense is an accounting

concept for estimating the decline in useful life of an asset and does not represent the current replacement cost of that asset. To initiate a capital improvement plan (CIP), a utility will start with a list of assets that includes the remaining service life, theoretical replacement costs in today’s dollars and the remaining service life. It then calculates the monthly and annual reserve that must be collected from each customer to fully capitalize the replacement cost of each asset. In reality, the assets will fail and be replaced gradually, but the replacement cost of utility assets is often a shock to small systems that are struggling to keep rates reasonable. One alternative method is to set-aside an annual amount equal to one to two percent of the total original cost asset value of the utility’s property. The RCAC, in evaluating an appropriate amount of reserves for capital improvement, assumes that capital reserve funds will be used to fund the small projects (years 1 through 5) in the draft capital improvement program in their analysis through 2019 and 80% for all projects thereafter (subsequent years).

- Debt Service Reserve. Utilities that have issued debt to pay for capital assets will often have required reserves that are specifically defined to meet the legal covenants of the debt. Normally, debt service reserve represents an amount equal to one full annual loan payment and can be accumulated to this level over a period of five to ten years.

The RCAC then presented a table that contained recommended and actual reserves for the District. That table is presented below.

Type of Reserve	Recommended	Actual	Difference
Debt Service Reserve (SRF)	\$47,775	\$47,755	-\$20
Capital Improvement Plan (CIP) Reserve	\$39,801	\$18,870	-\$20,931
Emergency Reserve	\$33,982	\$33,982	\$0
Operating Reserve	\$96,318	\$35,417	-\$60,901
Restricted Reserves (Solar)	\$28,100	\$28,100	\$0
Unrestricted Reserve (Cash)	\$0	\$167,900	\$167,900
<b>Total Target Reserves</b>	<b>\$245,976</b>	<b>\$332,024</b>	<b>\$86,048</b>

As the table indicates, the District had \$86,048 more in reserves than that recommended by RCAC.

Overall, the District is in an excellent financial position at the present time. However, the District also has a number of service level challenges.

**5. THE DISTRICT RELIES ON CONTRACTORS TO MANAGE, MAINTAIN, AND OPERATE ITS COLLECTION AND TREATMENT SYSTEM.**

The Tomales Village Community Services District does not have any full-time employees (nor should it). It relies on two contractors – KD Consulting and Phillips Associates – to manager, maintain, and operate its collection and treatment plant. These two contractors account for 58% of the all funds expenses for fiscal year 2014 – 15.

The duties of the 5-member Board of Directors for the Tomales Village Community Services District are legislative: the Board formulates and adopts policy for the operation of the District. The responsibilities of the Board include, but are not limited to, the following:

- Maintaining an effective Board by establishing Board operating policies that delineate rules of conduct for Board meetings, provide for orientation of new Directors, determine what information should be prepared and presented to the Board, etc.;
- Setting policy direction for the District by enacting ordinances and resolutions, setting policies, and developing annual Board goals to provide direction for the District;
- Establishing goals, objectives, and action plans for the District;
- Monitoring finances and long-range financial planning for the District by reviewing and approve a budget annually, reviewing financial statements, overseeing the annual financial audit, reviewing long-range financial plans, etc.;
- Establishing policies and procedures covering all contractors including hiring of contractors for operation and maintenance of the treatment plant, the General Manager, etc.;
- Maintaining positive and productive working relationships with the Tomales community, the Shoreline Unified School District, Marin County government, and the Regional Water Quality Control Board, etc.; and
- Protecting, preserving, and enhancing the assets and infrastructure owned by the District.

The responsibility of KD Consulting, an independent contractor, is as the General Manager for the District. The overall responsibilities of the General Manager are specified within the contract between KD Consulting and the District, and are summarized below.

- Office management including, but not limited to:
  - Receive, date and process all incoming mail, correspondence and plans, and process all outgoing mail;
  - Draft letters from the Board and from the Administrator to carry out the District business;
  - Coordinate and post monthly meeting agendas in accordance with the by-laws;
  - Develop an information packet for the Board’s monthly meeting and for any special meetings – packet to consist of reports covering all agenda items and current correspondence;
  - Secure and maintain low cost insurance policies for the District that provides sufficient coverage;
  - Attend Board meetings and Membership meetings and take minutes in a manner reflective of current minutes protocol; and
  - Maintain Minutes Book, Resolution Book and District Agenda Binder.
- Financial management including, but not limited to:
  - Prepare monthly bills for payment and arrange billing schedule to coincide with Board meetings for approval and payment in a timely manner;
  - Prepare monthly financial reports and submit monthly to Board including Balance Sheet, Profit and Loss Statement, Aged Receivables, Aged Payables and Trial Balance;
  - Gather backup information and propose annual budget; and
  - Work with Marin County on tax collection, payment, delinquency and new hook-ups and advise the Board of same.
- Sewer system including, but not limited to:

- Oversee the contract with Phillips Associates;
- Devise and maintain work order system;
- See that the sewer maintenance schedule is developed and working effectively; and
- Oversee all sewer improvement projects.
- Parks including, but not limited to:
  - Inspect park facilities monthly, directing maintenance as needed;
  - Work with 4-H, maintenance person and volunteers; and
  - Oversee all park improvement projects.

The General Manager conducts the day-to-day management of the District, working as an independent contractor directly for the Board of Directors, who set policy.

**6. THE DISTRICT'S SEWER USER CHARGES ARE HIGHER THAN THE MEDIAN OF OTHER DISTRICTS THAT SERVE A POPULATION MORE THAN 200 BUT LESS THAN 1,000 THAT ALSO PROVIDE NOT LESS THAN SECONDARY TREATMENT.**

The *State Water Resources Control Board* conducts periodic wastewater user charge surveys. The most recent survey was conducted in fiscal year 2012-13. A total of 759 surveys were mailed to public agencies (cities, sanitary districts, public utility districts, community service districts, water districts, county special districts, etc.) that provide some form of wastewater service and that own and/or operate wastewater facilities. A total of 422 surveys were returned.

A total of forty-nine agencies serve a population of 200 to 1,000. A comparison of the District's monthly service charge to these other forty-nine other agencies that serve a population of 200 to 1,000 is presented in the table below.

**TOMALES VILLAGE COMMUNITY SERVICES DISTRICT**  
**Management Study of the Tomales Village Community Services District**

Comparative Measure	Monthly Service Charge	TVCS D Monthly Service Charge in Comparison
Average Monthly Service Charge	\$60.99	3.3%
Median Monthly Service Charge	\$44.25	42.4%
25th Percentile Monthly Service Charge	\$29.00	117.2%
75th Percentile Monthly Service Charge	\$58.00	8.6%

In comparison to these forty-nine agencies, the District’s monthly service charge is:

- 3.3% higher than the average;
- 42.4% higher than the median;
- 117.2% higher than the 25<sup>th</sup> percentile; and
- 8.6% higher than the 75<sup>th</sup> percentile.

Overall, the District’s monthly service charge is in the upper quartile compared to the other forty-nine agencies that serve a population of 200 to 1,000. However, it is also important to note that twenty-two of these forty-nine agencies do not provide a sewer treatment process and eleven others only provide a primary treatment process or a primary treatment process with disinfection.

The remainder, sixteen agencies, provide secondary, secondary with disinfection, secondary with nutrient removal, tertiary, or tertiary with nutrient removal treatment processes. A comparison of the District’s monthly service charge to these other sixteen other agencies that serve a population of 200 to 1,000 is presented in the table below.

Comparative Measure	Monthly Service Charge	TVCS D Monthly Service Charge in Comparison
Average Monthly Service Charge	\$67.90	-7.2%
Median Monthly Service Charge	\$49.00	28.6%
25th Percentile Monthly Service Charge	\$34.65	81.8%
75th Percentile Monthly Service Charge	\$90.78	-30.6%

In comparison to these sixteen agencies, the District's monthly service charge is:

- 7.2% lower than the average;
- 28.6% higher than the median;
- 81.8% higher than the 25<sup>th</sup> percentile; and
- 30.6% lower than the 75<sup>th</sup> percentile.

Overall, the District's monthly service charge is in the third quartile compared to the other sixteen agencies that serve a population of 200 to 1,000 and provide not less than secondary treatment.

### **3. DIAGNOSTIC APPRAISAL**

This chapter summarizes the District's performance against a series of best management practices. These best management practices were developed and compiled by the Matrix Consulting Group from American Public Works Association *Public Works Management Practices Manual*; best practices promulgated by the Special District Leadership Foundation; benchmarking performance indicators for water and wastewater utilities developed by the American Water Works Association / Water Environment Federation; Core Attributes of Effectively Managed Wastewater Collection Systems developed by the National Association of Clean Water Agencies and the Water Environment Federation; and the experience of the Matrix Consulting Group.

#### **1. DISTRICT LEADERSHIP AND MANAGEMENT**

Effective leadership and management of the District is critical, particularly in the context of driving and inspiring improvement, and to provide resilient, day-to-day continuity and direction for the operation and management of the District. Effective leadership and management ensures that the District's direction is understood, embraced, and followed on an ongoing basis. Effective leadership and management communicates with the District's stakeholders and customers. Effective leadership and management reflects a commitment to service excellence, leading by example to establish and reinforce an organizational culture that embraces positive change and strives for continual improvement.<sup>1</sup>

---

<sup>1</sup> Effective Utility Management: A Primer for Water and Wastewater Utilities; Association of Metropolitan Water Agencies, American Public Works Association, American Water Works Association, National Association of Clean Water Agencies, National Association of Water Companies, United States Environmental Protection Agency, and Water Environment Federation; 2008

The District has a number of positive aspects in its leadership and management.

These positive aspects are noted below.

- The District has developed some written policies and procedures
- The District developed a clearly written, multi-year strategic plan in 2011. The District has accomplished some of the action plans within the strategic plan (e.g., create Finance Committee).
- The District has adopted a vision and mission statement.
- The Board meeting of December 10, 2014 included a review of the Telstar computer proposal. The SCADA software and hardware are obsolete and need to be replaced / upgraded.
- A draft utility rate study has recently been completed in March 2014 by Rural Community Assistance Corporation.
- A comprehensive annual financial report is completed on an annual basis as required by the State.
- The District's financial trends and condition, overall, are excellent. According to the utility rate analysis:
  - The District's current ratio is 15.7 (goal is >1);
  - The District has adequate cash on hand to fund operating reserves and debt service reserves (under most of the alternatives) in advance if they choose to do so;
  - Based on the Statement of Financial Position, the District has no debt beyond their immediate accounts payable;
  - The District's operating ratio is 2.84 (goal is >1);
  - The District, at the end of FY 2012-13, had cash and cash equivalents amounting to \$331,865 or 145% of annual operating expenses;
  - Over the 5-years from FY 2008-09 to FY 2012-13, the cash and cash equivalents have remained relatively constant varying from a low of \$293,102 to a high of \$342,817;
  - The District's reserves exceed by \$86,048 or 34% the amount recommended by the Rural Community Assistance Corporation in the utility rate study.
- Regular, ongoing financial reports are provided to the District Board.
- The District Board adopts an annual operating budget
- The District has developed a web site. This web site includes information:

- About the District (e.g., mission statement, what services the District provides, etc.;
  - The District’s strategic plan;
  - The District’s comprehensive annual financial reports;
  - The District’s FY 2014-15 annual operating budget;
  - The Board agenda, meeting packets, and minutes.;
  - The names of the District’s Board, General Manager, and contract plant operators;
  - The District’s Sewer System Management Plan; and
  - The date of the next Board meeting.
- The District conducts a public hearing presenting the annual budget.
  - Members of the Board have completed ethics training
  - The Members of the Board comply with the Brown Act
  - The Board has adopted a formal written policy regarding handling Public Records Act requests.
  - The Board has adopted a formal written policy regarding conflict of interest.

There are, however, opportunities for improvement in the District’s leadership and management. These opportunities are noted below.

- While the District has developed some policies and procedures, these policies and procedures have not been published to the District’s web site.
- The policies and procedures are still a work in progress. Additional policies and procedures need to be developed and adopted by the Board.
- Financial operations policies and procedures within the District are not in place. The District lacks policies and procedures regarding financial reserves and other financial policies.
- The Board has not adopted a formal written policy regarding reimbursement of actual and necessary expenses.
- The District has not reported in writing, on an annual basis, the extent to which the action plans in the strategic plan have been accomplished.
- The District has not accomplished some of the action plans within the 2011 strategic plan. Specifically:

- There were 10 action items in year one, and according to the General Manager, only 5 of the 10 action items have been completed or 50%;
- There were 7 action items in year 2, and according to the General Manager, only 4 of the 7 action items have been completed.
- There were 3 action items in year 3, and according to the General Manager, 3 of the 3 action items have been completed.

According to the General Manager, only 12 of the 20 action items, or 60%, have been implemented four years after adoption of the strategic plan. Most of action items not yet adopted originate from year one.

- Goals, objectives, and performance measures have not been developed. These are **not** goals in a performance evaluation for the General Manager. These are goals, objectives, and performance measures for the District. For example, a goal would be “maintain and improve the District’s infrastructure in a cost effective manner to ensure sustainable delivery of reliable, high quality service now and in the future.” An objective would be to clean 20% of the District’s wastewater mains each year. The performance measure would be the % of wastewater mains actually cleaned on an annual basis. These goals, objectives, and performance measures belong in the District’s budget.
- The District has not developed a long-term information technology master plan (e.g., SCADA).
- The District’s annual operating budget does not include ongoing commitments, in some instances, such as CCTV inspection of wastewater collection systems, cleaning of the collection system, etc. There was no funding budgeted in fiscal year 2014-15 for preventive maintenance of the wastewater collection system such as CCTV inspection of wastewater collection systems, cleaning of the collection system, etc.
- The utility rate study developed by the Rural Community Assistance Corporation has not been finalized and adopted by the Board.
- Some of the assumptions contained within the utility rate analysis regarding capital improvements are questionable (e.g., sliplining the entire collection system in the short-term). In fact, the Board has not adopted any of the proposed capital projects contained in the RCAC study. As a consequence, the rate assumptions contained within the study do not reflect Board-adopted policy.
- Some of the recommendations contained within the utility rate study first require action by the Board (e.g., adoption of a policy and procedure regarding financial reserves).

- The operating and revenue rate assumptions regarding the Shoreline Unified School District (SUSD) have no basis in terms of actual system demand (e.g., SUSD pays 34% of District's operating costs per MOU).
- The District's monthly service charge is higher than the median of sixteen agencies in California that serve a population of 200 to 1,000, and that provide collection and secondary, secondary with disinfection, secondary with nutrient removal, tertiary, or tertiary with nutrient removal treatment processes.
- A long-term financial plan for the District has not been prepared and adopted by the Board.
- The District has not developed, and the Board has not adopted, a five-year capital improvement program budget.
- The District has not developed a Business Continuity Management Plan.
- The District's web site does not contain:
  - The terms of office for the members of the Board;
  - Election procedures and deadlines;
  - Board meeting schedule (the dates);
  - Authorizing statute / enabling act for the District; and
  - Most recent LAFCO municipal service review.
- The District did not publish a newsletter for the community regarding the activities of the District in 2014.
- The District does not utilize shared service delivery to reduce its costs.
- The responsibility for District management and financial management are not segregated.
- The District, which serves a community with a population of approximately 200 and provides two services – wastewater collection / treatment and park maintenance – employs a full-time General Manager.

## **2. DISTRICT MAINTENANCE AND OPERATIONS**

The District was formed in 1998 after being acquired from the North Marin Water District. The primary purpose of the District is to operate and manage the wastewater collection system / treatment plant and the park.

The District acquired its assets in 1998 from the North Marin Water District in an 'as-is condition' with several problem areas due to lack of preventive maintenance. The District embarked on a number of capital improvement projects to meet the standards promulgated by the Regional Water Quality Control Board. Phase one of the capital improvement projects involved the replacement and repair of some worn and aged wastewater collection mains and switching from chlorine gas to liquid chlorine at the wastewater treatment plant, the rehabilitation of the only lift station in the system, and a fully automated alarm and control system. The second phase enhanced the wastewater treatment process by removing 30 plus years of built-up sludge in the treatment pond, developing a three-stage ponding system and replacing the aerators and pumps.

The District has completed these improvements. These improvements generate a number of strengths in the District's maintenance and operations as noted below.

- Written records are available in various documents that detail the inventory of the District's assets.
- Condition assessments of the sewer mains have been conducted in the past several years.
- The Sewer System Management Plan includes a chain of communication of sanitary sewer overflows, and an overflow emergency response plan.
- The lift station includes two (2) small capacity grinder-sewage pumps. The duplex submersible pumps are each capable of handling peak flows. The second pump acts as a standby unit for the first.
- The District CCTV'd approximately 90% of the system in two separate instances: once in February 2008 and another in December 2002.
- The District repaired (patched) 9 listed manholes and lift station and repaired two line breaks at MH 19 and MH 32. This was part of the Improvement Project Phase #1. The CCTV inspection in 2008 noted and repaired MH 19, 5 laterals with water flowing, and 3 offset joints.

- The District has not reported any sewer main breaks, backups, or sanitary sewer overflows in FY 2013-14.
- The contract treatment plant operator makes weekly inspections of the plant and the lift station to ensure effective operation, in compliance with Regional Water Quality Control Board requirements. These weekly inspections are documented in a weekly log. The weekly inspection of the wastewater treatment plant includes clearing of plastics, checking the oil level, and ensuring that there are no unusual noises.

There are opportunities for improvement, however. These opportunities for improvement are presented below.

- A comprehensive inventory of the assets to be maintained, in a single document (in an electronic database) has not been developed.
- A comprehensive sanitary sewer collection system map has not been developed including asset information (installation date, material, size, and updated in an ongoing basis).
- Maintenance and rehabilitation strategies have not been proposed to and adopted by the Board (e.g., how often should the wastewater mains be CCTV'd).
- Funding for preventive maintenance and rehabilitation have not been provided in recent budgets such as fiscal year 2014-15. For example, there was no funding budgeted in fiscal year 2014-15 for preventive maintenance of the wastewater collection system such as CCTV inspection of wastewater collection systems, cleaning of the collection system, etc.
- An average of 1% to 2% of sewer mains are not sliplined annually (based upon the results of CCTV inspection of wastewater mains).
- Sewer manholes are not inspected and assessed once every three years, and grouted to address I / I.
- A CCTV program has not been utilized since 2008 – seven years - to document structural deficiencies. The results of the CCTV inspections have not been formally shared with the Board in a written staff report.
- Wastewater mains are not cleaned on a three-year to a five-year cycle.
- The maintenance log does not document appropriate maintenance practices (e.g., pumping and cleaning out the wet well, inspection of the pump impeller, inspection of check valves, cleaning of float valves, etc.).

- A comprehensive maintenance log has not been developed for the treatment plant. For example, for the comminutor, it does not include any frequency for checking the blades, sharpening the blades, and greasing.
- The playground equipment at the District's park is not inspected by a certified CPSI (Certified Playground Safety Inspector) on an annual basis.

\* \* \* \* \*

Recommendations to address these opportunities for improvement are presented in the next chapter.

## **4. ANALYSIS OF MANAGEMENT AND OPERATIONS**

This chapter presents recommendations to improve the management of the management systems and operations of the District.

### **1. THE DISTRICT SHOULD DEVELOP AND ADOPT A FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FOR THE WATER UTILITY.**

The District does not want to revisit the conditions of its assets that it inherited when it assumed responsibility for the collection and treatment system from the North County Marin District.

The District has spent little over the past five years on capital improvements to replace, rehabilitate, or renew the District's wastewater collection and treatment plant assets. There are not any capital projects budgeted in the FY 2014-15 budget, for example, to replace, rehabilitate, or renew the District's wastewater collection and treatment plant assets.

The District should develop a five-year capital improvement program. The five-year capital improvement program should include replacement and rehabilitation requirements. Each capital project should include the location of the project, project descriptions, the estimated project cost by type of cost (i.e., design, construction, construction management, contingency, etc.), the source of funding, and the proposed timing for the capital project.

A possible form that could be utilized to document these capital improvement projects is presented in the exhibit on the following page.

The Finance Committee should develop a five-year capital improvement program for the District. This should be developed based upon consultation with the District's contract wastewater treatment plant operator.

**Sample Capital Improvement Program  
 Budget Request Form**

Project Title:  
 Departmental Responsibility:  
 Description:  
 Justification:

Project Element	Total	2015-16	2016-17	2017-18	2018-19	2019-20
Planning						
Design						
Land						
Construction						
Equipment						
Other						
<b>TOTAL</b>	<b>\$-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FUNDING SCHEDULE (\$000s)									
SOURCE	TOTAL	THRU 2007	2008	2009	2010	2011	2012	2013	BEYOND 2013
Current Rev.									
Federal / State Aid									
Other									
<b>TOTAL</b>	<b>\$-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Recommendation #5: The Finance Committee should develop a five-year capital improvement program budget for the consideration of the Board of Directors. This five-year capital improvement program budget should be developed based upon consultation with the District's contract wastewater treatment plant operator.**

**2. THE RESPONSIBILITY FOR GENERAL MANAGEMENT AND FINANCIAL MANAGEMENT OF THE DISTRICT SHOULD BE SEGREGATED.**

Internal controls are essential to the effective operation of local governments. Simply put, internal controls are those activities in place to provide reasonable assurance that things are "going according to plan." Without adequate safeguards, elected officials have little assurance that their fiscal goals are being met. At the same time, adequate controls can reduce the likelihood that errors and / or irregularities could occur and go undetected. The right internal controls can help ensure that "good" things happen and that "bad" things don't.

A critical internal control is segregation of duties. Segregation of Duties (SOD) is a basic building block of sustainable risk management and internal controls for a business. The principle of segregation of duties is based on shared responsibilities of a key process that disperses the critical functions of that process to more than one employee. The risk management goal of segregation of duties is to prevent unilateral actions from occurring in key processes where irreversible affects are beyond an organization's tolerance for error or fraud.<sup>2</sup>

At the present time, the District has a material weakness in its financial management. These material weaknesses will occur in small public organizations such as the District, but the material weakness should be mitigated. The material weakness is that the one employee of the District – the General Manager – is responsible for

---

<sup>2</sup> American Institute of Certified Public Accountants, Segregation of Duties, Anthony Ghosn, MBA, CMA, 2015

operating / financial management of the District and the day-to-day bookkeeping for the District. This includes:

- Prepare monthly bills for payment and arrange billing schedule to coincide with Board meetings for approval and payment in a timely manner;
- Prepare monthly financial reports and submit monthly to Board including Balance Sheet, Profit and Loss Statement, Aged Receivables, Aged Payables and Trial Balance; and
- Make prompt bank deposits upon receipt of money.

The responsibility for operational and financial management of the District should continue to be placed with the General Manager. The day-to-day bookkeeping should be outsourced. Other Districts have already outsourced their bookkeeping including the Almonte Sanitary District and the Homestead Valley Sanitary District.

The District should retain a bookkeeper to prepare reports, exhibits, and schedules required monthly, quarterly and annually in accordance with Government Accounting Standards Board (GASB) including:

- Income Statement;
- Balance Sheet;
- Schedule of cash;
- Budget Variance Analysis;
- Statements of changes in financial position;
- Notes of financial statement;
- Reconcile general ledger accounts;
- Enter and pay bills approved by General Manager;
- Bill Customers; and
- File annual financials with County, State, and Bonding Agency.

The District should retain a bookkeeper. The request for proposal issued by the District appears, in some instances, to go beyond the typical services expected of a bookkeeper such as acting as the District Treasurer, researching and advising the Board on deposit institutions and investment opportunities, executing District loan and investment polices approved by the Board of Directors, etc. These duties extent beyond the responsibility of a bookkeeper, and should not be considered by the District.

**Recommendation #6: The Board of Directors should outsource its financial bookkeeping including responsibilities to prepare financial reports, exhibits, and schedules in accordance with Government Accounting Standards Board.**

**Recommendation #7: The request for proposal issued by the District for financial bookkeeping should be modified to remove those bookkeeping services that are atypical such as acting as the District Treasurer, researching and advising the Board on deposit institutions and investment opportunities, executing District loan and investment polices approved by the Board of Directors, etc.**

### **3. THE DISTRICT SHOULD ADOPT A NUMBER OF FINANCIAL POLICIES AND PROCEDURES.**

As noted earlier, some of the recommendations contained within the utility rate study prepared by the Rural Community Assistance Corporation first require action by the Board (e.g., adoption of a policy and procedure regarding financial reserves).

The Matrix Consulting Group recommends that the District develop and adopt a number of financial policies and procedures.

Initially, these policies and procedures should focus on the financial reserves to be maintained by the District. These policies and procedures contained within the report issued by the Rural Community Assistance Corporation should be reviewed by the Finance Committee, modified as necessary, and brought to the Board of Directors for its consideration and adoption. These policies and procedures are presented in the exhibit following this page.

**Proposed Financial Reserve  
Policies and Procedures**

**I. RESERVE POLICIES**

1. Reviewed annually. The Tomales Village Community Services District shall maintain reserves that are appropriate to the needs of the District. Reserve levels shall be established and reviewed annually as part of the budget process. The use of fund balance or reserves for operational activities shall be explained in the annual budget document; such explanation shall describe the circumstances for such action and its expected future impact.

2. Operating reserves. The Tomales Village Community Services District shall maintain an operating reserve to provide the utility with the ability to withstand short-term cash-flow fluctuations. There can be a significant length of time between when a system provides a service and when a customer pays for that service. In addition, a system's cash flow can be affected by weather and seasonal demand patterns. A 45-day operating reserve is a frequently used industry norm. Because of potential delays in collecting payment many utilities attempt to keep an amount of cash equal to at least 45 days or one-eighth of their annual cash operating and maintenance expenses in an operating reserve to mitigate potential cash flow problems.

3. Emergency Reserve. The Tomales Village Community Services District shall maintain emergency reserves for financial sustainability. Emergency reserves are intended to help the District deal with short-term emergencies that arise from time to time such as main breaks or pump failures. An emergency reserve is intended to fund the immediate replacement or reconstruction of the system's single most critical asset; an asset whose failure will result in an immediate wastewater system failure or threat to public safety. The emergency reserve shall approximate 2% of the total replacement cost of the Districts assets.

4. Capital Improvement Reserve. The Tomales Village Community Services District shall maintain a capital improvement reserve (also called a repair and replacement reserve) for replacing system assets based upon their service life. The capital improvement reserve shall be based upon the total replacement cost the total replacement cost of the Districts assets divided by their expected service life. This reserve shall be used to fund the District's capital improvement program on an annual basis and replenished in the following year.

5. Debt service reserve. The Tomales Village Community Services District shall maintain a debt service reserve to pay for capital assets as required to meet the legal covenants of the debt. This debt service reserve shall represent an amount equal to one full annual loan payment.

In addition, the District should adopt other financial policies as presented in the exhibit following this page. These should include policies regarding revenue, budgeting, debt issuance and management, and investments. These policies and procedures have been modeled upon those in use in other sanitary districts.

The proposed policies should be reviewed by the Finance Committee and, after consideration, modified as necessary, brought to the Board of Directors for its consideration and adoption.

**Recommendation #8: The District should develop and adopt financial policies and procedures. Initially, these policies and procedures should focus on the financial reserves to be maintained by the District.**

**Recommendation #9: The District should adopt other financial policies including policies regarding revenue, budgeting and asset management, debt issuance and management, and investments.**

**Recommendation #10: The financial policies proposed within the management study should be reviewed by the Finance Committee and, after consideration, modified as necessary, brought to the Board of Directors for its consideration and adoption.**

**4. THE DISTRICT SHOULD DEVELOP AND ADOPT AN UPDATED STRATEGIC PLAN.**

The District adopted a five-year strategic plan in 2011. The plan included a number of action plans as noted below.

<b>Action Plan – Year 1</b>	
1.	Create Finance Committee to provide oversight, analyze budget and current revenues, expenses, and identify relevant “Best Practices”.
2.	Increase revenue and decrease expenses.
3.	Develop permanent statement in newsletter & website describing procedure to address concerns and questions.
4.	Develop financial fact sheet to educate all ratepayers.
5.	Complete contract and open bids for system operator.
6.	Advertise park availability by next newsletter.
7.	Obtain permanent spot on Town Hall newsletter.
8.	Conduct survey to determine community wants, needs, and interest in volunteering.
9.	Develop financial, legal, technical Advisory Group to tap local expertise and interest.
10.	Post rate schedule.

**Proposed Financial  
Policies and Procedures**

**II. REVENUE POLICIES**

1. Fees and Charges

(a) Setting of Fee and Charge Amounts. The Tomales Village Community Services District shall set fees and charges to recover the current operating needs of the District, including the financing of capital improvements in accordance with the 5-year Capital Improvement Program adopted by the District.

(b) Review of Fees. The Tomales Village Community Services District shall review fees and charges annually to ensure they are set at appropriate amounts.

(c) Revenue Forecasting. The Tomales Village Community Services District shall estimate revenues conservatively, through an objective, analytical process. The District shall regularly report on forecasted versus actual revenues, and provide explanation for significant variances.

(d) Use of one-time revenues. The Tomales Village Community Services District shall use one-time revenues (e.g., grants) to support one-time expenditures (e.g., capital improvement projects). One-time revenues shall not be used to support ongoing operating expenses.

**III ANNUAL OPERATING BUDGET**

1. The budgetary procedures utilized by the Tomales Village Community Services District shall conform to State regulations and generally accepted accounting principles. The District shall use a modified accrual basis of accounting for reporting on budgeted versus actual expenditures, with the following exceptions:

- Grant revenues are budgeted on a modified cash basis rather than an accrual basis; and
- Fixed assets are depreciated for some financial reporting, but are fully expensed in the year acquired for budgetary purposes;

2. Balanced budget. The Tomales Village Community Services District shall maintain a balanced budget. The total uses in the budget (operating expenses, capital expenses, intra-fund transfers and ending fund equity) shall equal total sources (operating expenses, capital expenses intra-fund transfers and ending fund equity) including contingencies.

3. Budget Control. The Tomales Village Community Services District Board of Directors retains the authority to increase annual budget authority. In no case, shall total operating and capital expenditures exceed that appropriated by the Board of Directors without a budget amendment being approved by the Board of Directors. Only the Board of Directors may authorize transfer of budget authority between operating and capital expenditures.

#### **IV. CAPITAL ASSETS**

1. Budget for replacement of assets using an expected service life. The Tomales Village Community Services District shall budget for the adequate replacement of its capital equipment to ensure continued compliance with the requirements of the Regional Water Quality Control Board and public safety.

2. Capitalization threshold. An asset shall be considered a capital asset when the initial cost of the asset is \$3,000 or more and has a useful life of more than one year. The initial cost shall include any costs necessary to put the asset into its intended use.

3. Five-year Capital Improvement Plan. The Tomales Village Community Services District shall prepare, adopt and update annually a five-year Capital Improvement Plan that identifies and sets priorities for all major capital assets to be acquired, constructed or replaced by the District. The Capital Improvement Plan shall be included in the Adopted Budget.

4. Funding requirement. The Tomales Village Community Services District five-year Capital Improvement Plan shall identify adequate funding to support the acquisition, construction and replacement of assets identified in the plan, and shall identify projects that the District believes beneficial to the system but funding has not yet been identified.

#### **V. DEBT ISSUANCE**

1. Use of long-term debt. The Tomales Village Community Services District shall have a preference to finance capital improvements using pay-as-you-go financing and shall issue long-term debt only to finance capital improvements that cannot be readily financed from current revenues. Some exceptions to this may be made on a case-by-case basis for no-interest and extremely low interest loan programs for capital projects.

2. Use of debt financing. The Tomales Village Community Services District shall use debt financing only for major, non-recurring items or improvements with a minimum of five years of useful life; assets with a shorter useful life shall be financed using pay-as-you-go financing.

3. Length of debt obligations The Tomales Village Community Services District shall repay all debt issued within a period not to exceed the expected useful life of the improvements financed by the debt.

4. Debt service limitation. The Tomales Village Community Services District shall not issue debt where the debt service amounts exceed its ability to pay current obligations from current revenues. This shall be calculated as follows: current operating revenues, less current operating expenditures, shall be at least 125% of anticipated total annual debt service for all outstanding long-term debt.

## **VI. INVESTMENTS**

1. Investment policy. The Tomales Village Community Services District shall maintain the same investment policy as the County of Marin and shall invest its cash reserves in the County's investment pool.

## **VII. FINANCIAL REPORTING**

1. Monthly financial reporting to Board of Directors. On a monthly basis, the Tomales Village Community Services District Board of Directors shall be provided a financial report that includes budget-to-actual financial reporting and calculation of existing cash balances. The Board shall also receive regularly a report listing payments made to vendors during the reporting period.

## **VIII. ACCOUNTING**

1. Financial statements. The Tomales Village Community Services District shall prepare financial statements annually, in accordance with generally accepted accounting principals for governments.

2. Annual financial audit. The Tomales Village Community Services District's financial statements shall be audited annually by an independent, qualified third party in accordance with generally accepted auditing standards, and shall complete the audit within eight months of the end of the fiscal year. The audit results and any associated management response shall be presented to the Board of Directors, and published to the Districts web site after that presentation.

Action Plan – Year 2
<ol style="list-style-type: none"> <li>1. Investigate repair of collection system</li> <li>2. Outreach via newsletter, community letters, and information meetings.</li> <li>3. Revise and renew mission statement.</li> <li>4. Create TVCSD policy manual.</li> <li>5. Address and resolve legal structure of TVCSD.</li> <li>6. Educate broader community that Tomales citizens provide park financial support.</li> <li>7. Locate and enroll business sponsors for park.</li> </ol>
Action Plan – Years 3 and beyond
<ol style="list-style-type: none"> <li>1. Create Park Committee to assist with ongoing management and maintenance needs</li> <li>2. Remove gorse from park</li> <li>3. Establish annual tour of plant; contact SUSD</li> </ol>

This plan is now four years old. It is time to initiate an update of the plan. However, before that update begins, the Board of Directors should direct the General Manager to prepare a report regarding the status of the implementation of the strategic plan. It is clear that some elements of the strategic plan have not been accomplished (e.g., address and resolve legal structure of TVCSD).

Why update the strategic plan? Any Board of Directors are often so preoccupied with immediate issues that they lose sight of their ultimate goals. In the real world of policy setting, a surfeit of activities fall under a Board’s responsibility, causing frequent lapses into a reactive mode in order to respond to the day-to-day demands of the community. It is critical that the Tomales Village Community Services District more proactive and strategic is important in the updating of the strategic pan using the best practices proposed below.

The District maintains and publishes a clearly written, multi-year (five years at a minimum) strategic plan to provide vision and direction for the District.
<p>In developing the strategic plan, the District:</p> <ul style="list-style-type: none"> <li>• Identifies and formally adopts a limited number (5 to 10) of priorities to guide the District’s strategies and major financial and program decisions;</li> <li>• Considers the impacts of the District’s financial condition, current expenditures, and opportunities to reallocate resources to enhance performance; and</li> <li>• Considers these priorities in making program and budget decisions.</li> </ul>
The strategic plan clearly delineates the District’s goals and the strategies for achieving the goals.

The plan also delineates the priorities the District assigns to its goals and strategies.
The goals in the strategic plan are output oriented, and the department has set strategies for achieving each goal
The District's goals and strategies are based on past performance, identified needs, and expenditures and revenues.
The strategic plan delineates who responsible for implementing the strategies in the plan and the time frames for implementation.
The Board of Directors annually assesses the progress the District has made toward achieving the goals and strategies in the plan.

In developing the strategic plan for the District, the Board of Directors should (1) identify the District's strengths, weaknesses, threats (e.g., aging infrastructure and limited revenue growth), and opportunities (e.g., cost reduction); (2) develop an updated vision and mission statement for the District; (3) define the goals and strategies the District will utilize to achieve the strategic plan; and (4) define the responsibilities for accomplishing those goals and strategies.

**Recommendation #11: The strategic plan for the District plan is now four years old. It is time to initiate an update of the plan.**

**Recommendation #12: However, before that update begins, the Board of Directors should direct the General Manager to prepare a report regarding the status of the implementation of the strategic plan. It is clear that some elements of the strategic plan have not been accomplished (e.g., address and resolve legal structure of TVCSD).**

**5. THE ANNUAL OPERATING BUDGET ADOPTED BY THE TOMALES VILLAGE COMMUNITY SERVICES DISTRICT SHOULD INCLUDE COMMITMENTS FOR PREVENTIVE MAINTENANCE OF THE COLLECTION SYSTEM AND RENEWAL AND REPLACEMENT OF DISTRICT ASSETS.**

The fiscal year 2014 – 15 operating budget for the District's wastewater collection system and treatment plant does not contain any budgeted expenditures for CCTV inspection of the wastewater collection system, cleaning of the wastewater collection

system, sliplining of the wastewater collection system, replacement of equipment at the wastewater treatment plant, etc.

The District's *Sewer System Management Plan* states that the "District collection system was designed and built in 1976 and has been periodically repaired and/or replaced in areas over time. There are no known problem areas or pipes at risk, however, the District is developing a three-stage replacement program that will entail replacing or rehabilitating all collection pipes and manholes over time when funding is available. This project will cost approximately \$3.2 million dollars and will not be undertaken with ratepayer funding." This three-stage replacement plan for the District's wastewater collection system has yet to be budgeted within the District's annual operating budget.

The District's *Sewer System Management Plan* the District's "sanitary sewer system is a gravity system that is self-cleaning and does not regularly (or even infrequently) experience collection main stoppages or blockages or sanitary sewer overflows." The belief that a wastewater collection system is self-cleaning is not accurate. All wastewater collection systems need some frequency of cleaning, even when mains are designed to be self-cleaning.

The Bay Area Clean Water Agencies, in its publication *Best Management Practices for sanitary Sewer Overflow – Reduction Strategies*, states that "the primary reason to do preventive maintenance on a gravity sewer is to reduce the potential of blockages, which can cause sanitary sewer overflows. Even though gravity sewers are *supposed* to be *self-cleaning* when they are designed with proper scouring velocities, there are several factors that may require the sewer to be cleaned periodically

anyway.”<sup>3</sup> These include root intrusion, debris build-up, foreign objects, poor alignment resulting in a sag, etc.

The Environmental Protection Agency states that “an operation and maintenance program is necessary and should be developed to ensure the most trouble-free operation of a sanitary sewer system. An effective maintenance program includes enforcement of sewer ordinances, timely sewer cleaning and inspection, and preventive maintenance and repairs. Inspection programs often use closed-circuit television (CCTV) cameras and lamping to assess sewer conditions. Sewer cleaning clears blockages and serves as a preventive maintenance tool. Common sewer cleaning methods include rodding, flushing, jetting, and bailing.”<sup>4</sup>

The District should initiate cleaning of its wastewater collection mains on a cycle of three years. If initial results are favorable, the frequency could be lengthened. The District should initiate CCTV inspection of its wastewater collection mains once every twelve years.

The District should include funding in its operating budget for cleaning and CCTV inspection of its wastewater collection system on an annual basis. It should seek to partner with other sanitary districts or cities in the establishing a contract for cleaning of and CCTV inspection of its wastewater collection mains. Marin County Sanitary District #5 has such a contract; and the City of Sausalito has just issued a request for proposal for such services. Typically, wastewater collection mains should be cleaned prior to CCTV inspection. As a result, the cleaning and CCTV inspection will need to be coordinated, with service delivery by the same contractor.

---

<sup>3</sup> Bay Area Clean Water Agencies, *Best Management Practices for sanitary Sewer Overflow – Reduction Strategies*, 2009

<sup>4</sup> Environmental Protection Agency, Collection Systems Technology Fact Sheet, 2002

The cost should not cost more than \$2.10 to \$2.50 per linear foot for cleaning and CCTV inspection of wastewater collection mains if the District partners with other agencies in Marin County. The District's costs, for cleaning and CCTV inspection of its wastewater collection mains, should proximate \$8,800 to \$10,500 annually. The District should budget these funds on an annual basis.

**Recommendation #13: The District should include funding in its operating budget for cleaning and CCTV inspection of its wastewater collection system on an annual basis.**

**Recommendation #14: The District should initiate cleaning of its wastewater collection mains on a cycle of three years. If initial results are favorable, the frequency could be lengthened. The District should initiate CCTV inspection of its wastewater collection mains once every twelve years.**

**Recommendation #15: The District should seek to partner with other sanitary districts or cities in the establishing a contract for cleaning of and CCTV inspection of its wastewater collection mains.**

**Recommendation #16: The cleaning and CCTV inspection of wastewater collection mains will need to be coordinated, with service delivery by the same contractor.**

**6. THE DISTRICT SHOULD SLIPLINE THE WASTEWATER COLLECTION SYSTEM ONLY WHEN THE CCTV INSPECTION CONDITION ASSESSMENT INDICATES THAT SLIPLINING IS WARRANTED.**

The draft Wastewater System Financial Analysis prepared by the Rural Community Assistance Corporation in March 2014 included a capital improvement plan. The plan included recommendations for sliplining the District's collection system in three phases over the next five to seven years (from issuance of the draft report). Each phase was to result in sliplining 1,800 linear feet. The total capital outlay amounted to \$676,800.

Previous CCTV inspections of the District's wastewater collection system have resulted in repairs, and not sliplining. The District repaired (patched) 9 listed manholes

and lift station and repaired two line breaks at manhole 19 and manhole 32. This was part of the Improvement Project Phase #1. The CCTV inspection in 2008 noted and repaired manholes, laterals with water flowing, and offset joints.

The District's sewer collection and biological treatment system was designed and built in 1976. Relatively, this is a "young" system. Typically, wastewater collection mains are replaced or sliplined on a fifty to one hundred year cycle.

The District should not slipline its wastewater collection mains unless the CCTV inspection indicates that such sliplining is warranted, and should include funding for sliplining in its annual operating budget or 5-year capital improvement plan unless CCTV inspection indicates that such sliplining is warranted.

**Recommendation #17: The District should not slipline wastewater collection mains unless the CCTV inspection indicates that such sliplining is warranted.**

**Recommendation #18: The District should not include funding for the systematic sliplining of wastewater collection mains in its five-year capital improvement program or its annual operating budget until CCTV inspection indicates that such sliplining is warranted.**

**7. THE MAINTENANCE LOG FOR THE WASTEWATER TREATMENT SHOULD BE REVISED TO INCLUDE MAINTENANCE PRACTICES INCLUDED IN THE DISTRICT'S OPERATIONS AND MAINTENANCE MANUAL.**

The District's maintenance log for the lift station and the wastewater treatment plant should document the maintenance by the contract plant operator of these assets in accordance with the District's operations and maintenance manual.

A log has been developed, but it only requires commenting on whether the station is operating correctly, unusual notices, and the operating level of the wet well. A log has been developed for the wastewater treatment plant, but it does not reflect the

comprehensive maintenance procedures required for the preventive maintenance of the treatment plant. For example, for the comminutor, it includes:

- Weekly cleaning and inspection, clearing of plastics, checking the oil level, and ensuring that there are no unusual noises; and
- Quarterly changing the oil.

The maintenance log does not require the contract plant operator to check the comminutor blades, sharpen the blades, and the frequency with which these services are to be performed.

The maintenance log does not require the contract plant operator to pump and clean out the wet well, inspect the pump impeller, inspect check valves, clean the float valves, etc.

The District should revise the maintenance log to comprehensively reflect the requirements of the District's operations and maintenance manual. The contract plant operator should be required to follow, utilize, and complete the revised maintenance log.

**Recommendation #19: The District should revise the maintenance log to comprehensively reflect the requirements of the District's operations and maintenance manual. The contract plant operator should be required to follow, utilize, and complete the revised maintenance log.**

**8. THE DISTRICT SHOULD ELIMINATE THE SHORELINE UNIFIED SCHOOL DISTRICT DEPRECIATION CHARGE.**

The District has recently initiated a depreciation charge to the Shoreline Unified School District.

The General Manager has indicated that California Government Code 25260 requires such depreciation. The California Government Code 25260 states that "the board may provide for the fixing and collection of charges from the recipients of activities financed by the fund, and such charges may include all expense in providing

the service activity, including operational cost and depreciation. All funds created pursuant to this section shall be accounted for as prescribed by the county auditor or controller.”

As the Code indicates, it states that the Board **may** provide for the fixing and collection of charges. It does not require such fixing and collection of charges.

In addition, it is not possible for the Tomales Village Community Services District to state that it is not already collecting depreciation charges from the Shoreline Unified School District since the charges made to the Shoreline Unified School District are not based upon actual flow demand from the schools served by the Tomales Village Community Services District. Typically, sewer service charges are based upon equivalent demand units (EDU). A single-family residence could typically be one EDU, while an elementary school could be one EDU for every 60 students, a junior high school every 40 students, and a high school every 30 students.

The District’s sewer service charges to the Shoreline Unified School District are based upon negotiations between the two District’s and not Tomales Village Community Services District Board-adopted equivalent demand units and rates based upon documented flows from the schools during the school year and during recess. There is no analytical basis for the charges made to the Shoreline Unified School District, and certainly no basis for stating that the existing fees do not include a depreciation expense.

In addition, the District does not need the additional revenue at the present time. The District’s financial trends and condition, overall, are excellent. According to the utility rate analysis:

- The District's current ratio is 15.7 (goal is >1);
- The District has adequate cash on hand to fund operating reserves and debt service reserves (under most of the alternatives) in advance if they choose to do so;
- Based on the Statement of Financial Position, the District has no debt beyond their immediate accounts payable;
- The District's operating ratio is 2.84 (goal is >1);
- The District, at the end of FY 2012-13, had cash and cash equivalents amounting to \$331,865 or 145% of annual operating expenses;
- Over the 5-years from FY 2008-09 to FY 2012-13, the cash and cash equivalents have remained relatively constant varying from a low of \$293,102 to a high of \$342,817;
- The District's reserves exceed by \$86,048 or 34% the amount recommended by the Rural Community Assistance Corporation in the utility rate study.

In addition, the District's projected capital improvements contained in the utility rate analysis prepared by Rural Community Assistance Corporation does not indicate that increased funding for capital improvements is needed (including depreciation revenue). Over the initial **five years** of the capital improvement plan contained in the utility rate analysis, a total of \$77,092 in capital improvements was recommended (excluding the sliplining). The District's reserves exceed by \$86,048, or 34%, the amount recommended by the Rural Community Assistance Corporation in the utility rate study. The District already has sufficient funding in its reserves for capital improvements over the next five years. Additional funding is unnecessary.

**Recommendation #20: The Tomales Village Community Services District should eliminate the Shoreline Unified School District depreciation charge.**

**9. THE TOMALES VILLAGE COMMUNITY SERVICES DISTRICT AND THE SHORELINE UNIFIED SCHOOL DISTRICT SHOULD WORK TOGETHER TO RATIONALIZE THE SEWER SERVICE CHARGE PAID BY THE SCHOOL DISTRICT.**

The utility rate analysis prepared by Rural Community Assistance Corporation includes the existing sewer service charges in Table 3.1, reproduced below.

Type of Occupancy	#	EDU Per #	EDU's	\$ / EDU / Year
Single Family Residences	75	1.06	79.50	\$60,162
Multiple Family Residences	7	2.43	17.01	\$12,852
Commercial Parcels	10	2.54	25.40	\$19,202
Institutional Parcels	4	1.90	7.60	\$5,746
Additional Institutional	3	1.00	3.00	\$2,268
<b>TOTAL</b>	<b>99</b>		<b>132.51</b>	<b>\$100,230</b>

The Shoreline Unified School District is not part of the current rate structure in terms of equivalent demand units. The Shoreline Unified School District merely pays 34% of the District's operating cost.

The Matrix Consulting Group believes the payment by the Shoreline Unified School District of 34% of the District's operating cost is problematic. It is not based upon actual effluent flow from the Shoreline Unified School District; there is no factual basis for the 34%. When reviewing the number of students attending Shoreline Unified School District schools in Tomales Village and considering the approach used by other public agencies (converting students to equivalent demand units), the allocation of 34% of the District's operating cost to the Shoreline Unified School District could potentially be problematic.

The relationship between the service provider (Tomales Village Community Services District) and its customer (Shoreline Unified School District) is not effectively served by reciting past memorandum of agreement. It is time for the Tomales Village Community Services District to rationalize the sewer service charges paid by the

Shoreline Unified School District based upon actual effluent flow from the Shoreline Unified School District. The Tomales Village Community Services District should work with the Shoreline Unified School District to collect actual effluent data during the school year and recess based upon sampling (and not twelve months); that actual effluent data should be used to establish equivalent demand units for the Shoreline Unified School District schools and school offices, and used to establish fact-based sewer service charges.

**Recommendation #21: The Tomales Village Community Services District should rationalize the sewer service charges paid by the Shoreline Unified School District based upon actual effluent flow from the Shoreline Unified School District.**

**Recommendation #22: The Tomales Village Community Services District should work with the Shoreline Unified School District to collect actual effluent data during the school year and recess based upon sampling (and not twelve months); that actual effluent data should be used to establish equivalent demand units for the Shoreline Unified School District schools and school offices, and used to establish fact-based sewer service charges.**

#### **10. THE DISTRICT SHOULD PREPARE A FIVE-YEAR FINANCIAL PLAN.**

The District has not formalized its financial planning to develop any significant documents such as a long-term financial plan. The Government Finance Officers Association indicates that long-term financial planning is a best practice.

The District should develop a five-year financial plan as a tool to evaluate the District's fiscal health; ensure the District's fiscal strength and stability in the near-term; and, evaluate various alternatives for sewer service charges. This financial plan should address at least the following issues:

- Financial trend analysis;
- Five-year financial plan of revenues and expenditures;

- Analysis and projection of major revenue accounts;
- Fund balance scenarios;
- Capital improvement project and debt service analysis; and
- Scenarios for setting sewer service charges for maintenance, operations, and debt service.

These are some examples of the components of a five-year financial plan.

**Recommendation #23: The Finance Committee should develop a five-year financial plan that evaluates the District's current and projected financial condition.**

**Recommendation #24: The Finance Committee should update the five-year financial plan on an annual basis.**

**Recommendation #25: The five-year financial plan should be prepared prior to annual budget deliberations by the Board of Directors.**

**Recommendation #26: The Finance Committee should present the five-year financial plan to the Board of Directors for its review and consideration on an annual basis.**

**11. THE DISTRICT SHOULD EXPAND THE MATERIAL PUBLISHED TO ITS WEB SITE.**

The Special District Leadership Foundation is an independent, non-profit organization formed to promote good governance and best practices among California's special districts through certification, accreditation and other recognition programs. The California Special Districts Association and the Special District Risk Management Authority support the Special District Leadership Foundation.

The Special District Leadership Foundation has promulgated a number of best practice regarding web sites for special districts. Based upon those best practices and best practices developed by the Matrix Consulting Group, the Tomales Village

Community Services District should expand the amount of material available on its web site including the following:

- The terms of office for the members of the Board;
- Election procedures and deadlines;
- Board meeting schedule (the specific dates for the fiscal year);
- Authorizing statute / enabling act for the District; and
- Most recent LAFCO municipal service review.

**Recommendation #27: The District should expand the material published to its web site to include the terms of office for the members of the Board; election procedures and deadlines; Board meeting schedule (the specific dates for the fiscal year); Authorizing statute / enabling act for the District; and the most recent LAFCO municipal service review.**

**12. THE BOARD OF DIRECTORS SHOULD COMPLETE SELECTED CALIFORNIA SPECIAL DISTRICT ASSOCIATION TRAINING.**

The Board of Directors of the Tomales Village Community Services District should complete the four modules of the Special District Leadership Academy series provided by the California Special District Association.

The curriculum for the academy recognizes the necessity for the Board to work closely together with each other and the community. The Academy provides the knowledge base to perform essential governance responsibilities. Those wishing to complete the Special District Leadership Academy have the option of participating in one-day workshops in Sacramento during the course of the year or participating in the Special District Leadership Academy Conference. Attendees at this conference will complete all four modules of the Academy during the course of two and one-half days. Descriptions of some of the suggested training is presented below.

- Introduction to Good Governance Principles - the Introduction to Good Governance training has been designed specifically for special district board

members and board chairs/presidents in order to provide the tools, background and overall knowledge necessary to help navigate the first year of governing a special district and be an effective leader.

- Governance Foundations - Governance Foundations, the first of four modules and the core of the Special District Leadership Academy series, provides the basic information needed by board members, general managers and staff to build an effective and functional governance team. This course teaches the foundational knowledge and skills that identify and define the essential building blocks of a successful board. Directors will learn to develop a unity of purpose; understand the board's role in the district; build a strong, positive, functional board culture; and organize the formal structure of the board.

The California Special District Association also offers webinars including best practices in agenda preparation and minutes.

The Board of Directors should complete the four modules of the Special District Leadership Academy series provided by the California Special District Association. This training can be completed in Sacramento. The cost of each module is \$225 for members of the California Special District Association.

**Recommendation #28: The Board of Directors should complete the four modules of the Special District Leadership Academy series provided by the California Special District Association.**

**13. THE GENERAL MANAGER POSITION SHOULD BE BUDGETED AS A PART-TIME POSITION TO REFLECT THE PART-TIME WORKLOAD INVOLVED IN MANAGING A SMALL SPECIAL DISTRICT.**

At the present time, 33% of the fiscal year 2014-15 Sewer Budget is allocated to the General Manager's fees and health insurance allowance. For the Tomales Village Community Services District, that is an outsized allocation of its budget for management of the District.

The extent of resources allocated as General Manager of the District should approximate the size and complexity of the District's challenges in managing its operations. Those operations are not complex.

Marin County collects the sewer service charges for the District.

The District operates a small easy to maintain and operate wastewater collection and treatment system.

- **Wastewater treatment.** The *State Water Resources Control Board* most recent survey of wastewater agencies in California was conducted in fiscal year 2012-13. Of the 415 agencies that indicated the population served, the average population served was 92,743, while the median was 12,000. In comparison, the Tomales Village Community Services District serves a population of 200. Of the 376 agencies that indicated their average daily wastewater flow, the average was 9.34 million gallons a day, while the median was 1.1 million gallons a day. The Tomales Village Community Services District indicated that it had an average daily flow of 0.2 million gallons a day. The District's wastewater treatment system is simple to operate, is young, and was also designed and built in 1976. The treatment facility consists of a three pond biological treatment, secondary treatment system.
- **Wastewater collection.** The District has constructed a small, easy to maintain and operate collection system. The District has 12,622 linear feet of wastewater collection mains. The District's wastewater collection was designed and built in 1976. Relatively, this is a "young" system.

The District contracts for management of its wastewater treatment plant with Phillips and Associates.

Other sanitary districts of comparable size or larger use part-time general managers.

- This includes the Homestead Valley Sanitary District and the Almonte Sanitary District in Marin County, which share a General Manager. While both these districts have had their share of problems in 2008 regarding underinvestment in the replacement and preventive maintenance of their collection mains (similar to the District's own past), these two districts have responded and addressed these challenges.
- Counties that manage small sanitary districts comparable to the Tomales Village Community Services District, via their own public works departments, do not assign full-time managers. This includes Marin County and Sonoma County.
- The Matrix Consulting Group contacted four small districts in California, comparable in size as the Tomales Village Community Services District. One of these districts had a full-time general manager, but the others did not. One of the

districts uses a part-time general manager who is also a licensed sewer plant operator. The part-time general manager is paid \$31,000 annually. A second district provides water and wastewater services, but its general manager is also part-time and is paid \$34,000 annually. A third district had a full-time general manager, but this general manager also served as the who is also a Grade III Chief Plant Operator; the role as chief plant operator was allocated more proportional labor hours than general manager. The general manager, in this instance, is paid \$82,000 annually. In the fourth instance, a Public Works Director managed one of the sanitary districts on a part-time basis.

The point, in this instance, is that other sanitary districts of comparable or larger size as the Tomales Village Community Services District use part-time general managers.

The Matrix Consulting Group also reviewed the work activities of the General Manager, as reflected in billing statements in the agenda packet of the Tomales Village Community Services District. A sample is provided in the exhibit following this page.

Important points to note regarding the exhibit are presented below.

- Some of the work activities performed by the General Manager should be performed by a bookkeeper. The General Manager is an expensive bookkeeper given his hourly rate. Overall, the general Manager allocated 6.5% of his time to bookkeeping during this two-week period at a cost of \$202.
- The General Manager allocated 18.5% of his time to preparation of the Board packet and agenda at a cost of \$577. The General Manager is an expensive secretary given his hourly rate. The District should consider outsourcing agenda and preparation to a secretarial agency at a lower cost.
- Some of the work performed by the General manager appears to be for his professional development and keeping up with the profession and utility industry including reviewing California Special Districts Association daily press, reviewing Water News, reviewing California Water Journal, reviewing Water News, reviewing California Special Districts Association News Blog, working on California Special Districts Association membership update information, reviewing Water News, California Special Districts Association News, review California Special Districts Association news, reviewing Public CEO, attending a webinar on positive solutions, etc. It was not possible to determine how many hours were allocated to this activity since this activity was mixed with other activities. The General Manger is an independent contractor and personal and professional development should not be charged to the District. An independent contractor should normally provide the tools of his or her trade including the requisite professional skills.

**Exhibit 5 (1)**

**Hours and Activities Charged  
by the General Manager**

<b>Date</b>	<b>Work Activity</b>	<b>Description Of Work Activity</b>	<b>Hours Charged</b>	<b>Rate Per Hour</b>	<b>Total Hourly Charge</b>
27-Oct-14	Administration	Meet with Jeff from Telstar for calibrating level sensors, the bubbler, and install the antenna at the lift station, check all systems and set new set points, check park, check office, pick up mail, meet with Richard Levi, respond to Gary from Matrix, contact Donna re Matrix schedule, meet with Walter re solar panels,	10.25	\$43.00	\$440.75
28-Oct-14	Administration	Sort and review mail, review CSDA daily Press, review Water News, backup files to laptop, check office, deliver laptop, deliver signs, work on office, contact Matrix re schedule, contact Phillips re schedule, workon mailing list of LROs for RFPs, contact EHS re grease trap at Wm Tell and Diekmans,	7.63	\$43.00	\$328.23
28-Oct-14	Bookkeeping	Receive payments, post payments, return deposits,	0.62	\$43.00	\$26.52
29-Oct-14	Bookkeeping	Receive payments, log in Quick Books,	0.62	\$43.00	\$26.52
29-Oct-14	Administration	Try and fix the Matrix interview schedule, contact Steve Phillips, contact Patty Oku, contact Gary Goelitz, send out RFPs to LROs, work on LRO group list, attend webinar on positive solutions, sort mail, Review CA Water Journal, Review Water News, review CSDA News Blog,	7.65	\$43.00	\$328.95
30-Oct-14	Board Meeting	Work on Board Packets and agenda, monthly financial	1.87	\$43.00	\$80.27
30-Oct-14	Administration	Research files for State Annual report, work on master plan resources for Brian, scan files, contact SCO re depreciation and GASB, work on CSDA membership update information, work on LRO lists, contact Chris DeGabriele from NMWD re RFP,	4.80	\$43.00	\$206.40

**TOMALES VILLAGE COMMUNITY SERVICES DISTRICT**  
**Management Study of the Tomales Village Community Services District**

**Exhibit 5 (2)**

<b>Date</b>	<b>Work Activity</b>	<b>Description Of Work Activity</b>	<b>Hours Charged</b>	<b>Rate Per Hour</b>	<b>Total Hourly Charge</b>
31-Oct-14	Administration	Review and respond to e-mails and phone messages, contact SCO re GASB letter on depreciation, work on LRO list, review Water News, set up printer and move old printer to plant, work on files, work on request from Richard Levi,	3.13	\$43.00	\$134.73
31-Oct-14	Administration	Read and respond to RWQCB re Permit, contact David re park survey and topo, contact Dan Erickson, re same, contact Patty Oku with Work Plan update, review CSDA News, review Water News, contact SCO re depreciation, review GASB 34 and 55, Government Code 25260 and GAAFR,	2.67	\$43.00	\$114.67
3-Nov-14	Bookkeeping	Work on check registers, reconcile bank accounts, log into each company and account, work on payables,	2.96	\$43.00	\$126.85
3-Nov-14	Board Meeting	Work on Board packet and agenda, redo older Board packets to two sided	3.75	\$43.00	\$161.25
4-Nov-14	New Financial Statement	Work on New Financial Statement	0.52	\$43.00	\$22.22
4-Nov-14	Administration	Review and respond to e-mails, contact Gary Goelitz re Financials and website, contact Walter re Financials and website, contact other Districts re District computer survey, develop Notice for mediation, collect data for website,	3.35	\$43.00	\$144.05
4-Nov-14	Board Meeting	Work on Board Packet and Agenda,	3.55	\$43.00	\$152.65
5-Nov-14	Board Meeting	Work on Board Packet and Agenda,	4.25	\$43.00	\$182.75
5-Nov-14	Administration	Work on website with Walter, contact Richard re flip chart, work on email problems, contact sonic re problems, continue computer access survey, contact Deborah re Agenda, review CSDA news,	3.83	\$43.00	\$164.83
6-Nov-14	Administration	Review Government Code and GASB, back up QB and other files, review public CEO, collect file boxes, prepare for mediation, deliver files, deliver easel and flip chart, download backups, check plant, check office, pick up mail, attend mediation,	11.00	\$43.00	\$473.00
<b>TOTAL</b>			<b>72.44</b>	<b>43</b>	<b>\$3,114.64</b>

- Some of the work performed by the General Manager should be performed by the contract treatment plant operator. For example, the General Manager met with Telstar for calibrating level sensors, the bubbler, and install the antenna at the lift station, check all systems and set new set points, etc. If the District is to hold the contract treatment plant operator accountable for operation of the plant, then the contract treatment plant operator should be responsible for all of its aspects including the SCADA system. It was not possible to determine how many hours were allocated to this activity since this activity was mixed with other activities.
- Some of the work activities should be performed by volunteers for the District. The District has a Finance Committee and a Park Committee. These residents are volunteering their time for the benefit of the District and Tomales Village. These volunteers could be utilized to perform some of the work presently performed by the General Manager such as picking up the mail, checking the conditions at the park, scanning files, contacting other Districts regarding the District computer survey, collecting data for the District website, etc.

Altogether, the Matrix Consulting Group does not believe that the day-to-day workload for management of the District requires a full-time General Manager. The full-time General Manager does reflect a level of service, in terms of management, that the District has chosen to purchase in the past. It was merited in the past to assist in the remediation of the infrastructure problems that the District suffered when it assumed the assets from the North Marin Water District. That is no longer the case.

The District should reduce the extent of hours budgeted for the General Manager for fiscal year 2015-16 to no more than 20 hours a week. That reduction must be accompanied by the outsourcing of bookkeeping for the District.

In addition, the District is paying the health care benefits for the General Manager. True independent contractors will finance their own benefits. If the District wishes to enable the General Manager to obtain health insurance as part of the District's compensation, it should increase his salary, and not show health insurance as a line item in the budget.

**Recommendation #29:** The District should reduce the extent of hours budgeted for the General Manager for fiscal year 2015-16 to no more than 16 hours a week. That reduction must be accompanied by the outsourcing of bookkeeping for the District.

**Recommendation #30:** If the District wishes to enable the General Manager to obtain health insurance as part of the District's compensation, it should increase his salary, and not show health insurance as a line item in the budget.

**14. A CERTIFIED PLAYGROUND SAFETY INSPECTOR SHOULD INSPECT THE PLAYGROUND EQUIPMENT AT THE DISTRICT'S PARK ON AN ANNUAL BASIS AND ANY DEFICIENCIES FOUND SHOULD BE PROMPTLY CORRECTED.**

Playgrounds are an essential element of child development and education. The State of California requires all public playgrounds meet the Consumer Product Safety Commission guidelines and the American Society for Testing and Materials standards.

Playground safety audits are important for two reasons. First, they show the District the hazards on its equipment so that they can be fixed right away and therefore keep the children safe. They also limit the District's liability in the event of an unfortunate situation. The District will have a full audit report on hand as written proof of its care for the well-being of the children who use its playground.

The playground equipment at the District's park are not inspected by a Certified Playground Safety Inspector on an annual basis. The District should have these inspections conducted on an annual basis by a Certified Playground Safety Inspector.

**Recommendation #31:** The District should have a playground inspection conducted for its park on an annual basis by a Certified Playground Safety Inspector. Any deficiencies found should be promptly corrected.

**15. THE DISTRICT SHOULD PROACTIVELY SEEK PROPOSALS FOR MANAGEMENT AND OPERATION OF THE WASTEWATER TREATMENT PLANT.**

The District has already issued a Request for Proposal for operation and maintenance of its wastewater treatment plant. The proposals are due in May 2015.

At the same time, the County of Napa / Lake Berryessa and Napa Berryessa Resort Improvement Districts are soliciting proposals from qualified firms experienced in the business of operating, maintaining, and managing water and wastewater treatment and conveyance facilities. The proposals, which were issued on March 3, 2015, are due on April 10, 2015.

The District should contact the Napa County Public Works Department to determine which firms have downloaded the County's Request for Proposal and contact these firms, provide these firms with the District's Request for Proposal for operation and maintenance of its wastewater treatment plant, and request that the firms submit proposals. The District, in contacting these firms, should clearly state that it has issued the Request for Proposals **not** to cut costs, but because the District has contracted with Phillips and Associates for over five years without other competitive proposals during that time.

The existing Request for Proposals for operation and maintenance of the District's wastewater treatment plant does not ask the proposer to indicate the number of hours that the proposer will spend on site at the District's treatment plant on a weekly basis. The existing contractor spends only one day a week. The District should issue an addendum to the Request for Proposals requesting proposers to indicate the frequency

that the proposer would spend on site and the number of hours weekly that the proposer would spend on site operating and maintaining the wastewater treatment plant.

In addition, the Request for Proposals does contain a contradiction. Section 5.3.3. states that the “Contractor will develop and provide a systematic maintenance program, which comply with the Operations and Maintenance Manuals, equipment manufacturers recommendations or best industry practice; whichever Contractor believes most appropriate.” However, Section 5.3.5 states that the “Contractor will operate and maintain the Facility at a minimum in accordance to the Operations and Maintenance Manual.”

The existing maintenance log utilized by the current contractor does not provide evidence that the contractor is following appropriate maintenance practices for the lift station as indicated in the Operations and Maintenance Manual (e.g., pumping and cleaning out the wet well, inspection of the pump impeller, inspection of check valves, cleaning of float valves, etc.). A similar problem exists for the treatment plant. A maintenance log has been developed, but it does not reflect the Operations and Maintenance Manual procedures required for the preventive maintenance of the treatment plant. For example, for the comminutor, it requires:

- Weekly cleaning and inspection, clearing of plastics, checking the oil level, and ensuring that there are no unusual noises; and
- Quarterly changing the oil

If the District expects the contractor responsible for operation and maintenance of the wastewater treatment plant to adhere to the Operations and Maintenance Manual, the District should resolve the discrepancy between Section 5.3.3 and Section 5.3.5 of the Request for Proposals by issuing an addendum. The District should then work with

the contractor after award of the contract to revise the maintenance logs to reflect the requirements of the Operations and Maintenance Manuals.

**Recommendation #32:** The District should contact the Napa County Public Works Department to determine which firms have downloaded the County's Request for Proposal and contact these firms, provide these firms with the District's Request for Proposal for operation and maintenance of its wastewater treatment plant, and request that the firms submit proposals.

**Recommendation #33:** The District, in contacting these firms, should clearly state that it has issued the Request for Proposals not to cut costs, but because the District has contracted with Phillips and Associates for over five years without other competitive proposals during that time.

**Recommendation #34:** The District should issue an addendum to the Request for Proposals requesting proposers to indicate the frequency that the proposer would spend on site and the number of hours weekly that the proposer would spend on site operating and maintaining the wastewater treatment plant.

**Recommendation #35:** If the District expects the contractor responsible for operation and maintenance of the wastewater treatment plant to adhere to the Operations and Maintenance Manuals for the plant and lift station, the District should resolve the discrepancy between Section 5.3.3 and Section 5.3.5 of the Request for Proposals by issuing an addendum. The District should then work with the contractor after award of the contract to revise the maintenance logs to reflect the requirements of the Operations and Maintenance Manuals.

## **16. THE BOARD OF DIRECTORS SHOULD CLARIFY THE ROLE OF THE GENERAL MANAGER IN A WRITTEN POLICY AND PROCEDURE.**

All too often, city managers and general managers that have served their organization for lengthy periods of time end up viewing themselves as a sixth council-member or a sixth board member, and trying to influence the policy decisions of their city or their community services district. This can, ultimately, lead to unproductive conflict between the city council and city manager or the board of directors and general manager.

While the Tomales Village Community Services District has defined the roles of the General Manager, it has done so in a specific task-based manner, without defining

the overall role of the General Manager. The overall role should be clarified to ensure a positive working relationship between the Board and the General Manager.

The Board of Directors should develop and adopt a policy and procedure that defines the overall role of the General Manager, and this should be included in any contract between the District and the General Manager. These tenets reflect the code of ethics for City Managers developed by the *International City Management Association*.

- The General Manager should be dedicated to the concepts of effective and democratic local government by the Board of Directors and believe that professional general management is essential to the achievement of this goal.
- The General Manager should affirm the dignity and worth of the services rendered by the District, maintain a constructive, creative, and practical attitude toward the District and its the Board of Directors, and maintain a deep sense of social responsibility as a trusted public servant
- The General Manager should be dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that the General Manager may merit the respect and confidence of the Board of Directors, of other officials and employees, and of the public. The General Manager should conduct himself or herself so as to maintain public confidence in their profession, the District, and in their performance of the public trust.
- The General Manager should recognize that the chief function of the District at all times is to serve the best interests of the community it serves.
- The General Manager should submit policy proposals to the Board of Directors; provide them with facts and advice on matters of policy as a basis for making decisions and setting community goals; and uphold and implement policies adopted by the Board of Directors.
- The General Manager should recognize that the Board of Directors are entitled to the credit for the establishment of the policies of the District; responsibility for policy execution rests with the General Manager.
- The General Manager should refrain from all political activities that undermines public confidence in the General Manager. The General Manager should refrain from participation in the election of the Board of Directors.
- The General Manager should make it a duty continually to improve his / her professional ability and to develop the competence of the Board of Directors by

continuously educating the Board of Directors in policy, financial, and operating management as it pertains to the services provided by the Tomales Village Community Services District.

- The General Manager should keep the Tomales Village community informed on District financial and operating affairs; encourage and facilitate communication between the community and the District; emphasize friendly and courteous service to the community; and seek to improve the quality and image of the District with the community.
- The General Manager should resist any encroachment on his or her professional responsibilities; the General Manager should be free to implement Board-adopted policies without interference, and handle each problem without discrimination on the basis of principle and justice.
- The General Manager should view their office as a public trust. The General Manager shall not leverage his or her position for personal gain or benefit.

The Board of Directors should review the proposed overall roles and responsibilities of the General Manager, revise them as necessary, and adopt them as a District policy and procedure, and include these tenets in any contract between the District and the General Manager.

**Recommendation #36: The Board of Directors should review the proposed overall roles and responsibilities for the General Manager, revise them as necessary, and adopt them as a District policy and procedure that defines the overall role of the General Manager, and include these tenets in any contract between the District and the General Manager.**

**17. THE BOARD OF DIRECTORS SHOULD DEVELOP TENETS FOR ITS OWN EFFECTIVE WORKING RELATIONSHIP IN A WRITTEN POLICY AND PROCEDURE.**

Just as the Board needs to clarify the overall roles and responsibilities of the General Manager, so too the Board needs to clarify its own overall roles and responsibilities. The tenets provided below were developed by the North Carolina League of Municipalities, and were designed to clarify expectations for effective city councils.

- The Board of Directors sets direction for the Community Services District by:
  - Determining the District’s mission and purpose;
  - Setting future direction and policy — the General Manager is responsible for administrative functions and district operation;
  - Regularly engaging in strategy development; and
  - Approving plans for the efficient and effective administration of District affairs
  
- The Board of Directors acts as a body by:
  - Focusing its discussion using clear and consistent rules of procedure, following a planned agenda and spending time on important topics;
  - Understanding its own and the District’s legal responsibilities;
  - Making sure all Board members have the same information with which to make decisions;
  - Working to master small-group decision making techniques; and
  - Respecting each other and abiding by the decisions of the Board.
  
- The Board of Directors serves its community well by;
  - Enhancing the District’s public image;
  - Providing residents with opportunities to respectfully comment on public issues;
  - Ensuring the success and viability of the community by convening and facilitating citizen engagement;
  - Making sure that District resources are adequate to serve the community and that resources are used for their intended purposes.
  
- The Board of Directors respects the role of the general manager as chief administrator for the district by
  - Channeling communications appropriately to the General Manager;
  - Depending upon the General Manager to respond to community concerns and complaints as fully and as expeditiously as practical;
  - Expecting the General Manager to make independent and objective recommendations;
  - Expecting the General Manager to support and advocate for adopted Board policy;
  - Respecting the General Manager and following appropriate protocols for interacting with the General Manager; and
  - Refraining from publicly criticizing the General Manager. Criticism is differentiated from questioning facts or the opinion of staff
  
- The Board of Directors is responsible for Board members behaviors by:

- Abstaining from seeking political support from staff;
  - Submitting questions about District agenda items ahead of the meeting;
  - Providing each Board member an opportunity to influence and respectfully dissent in Board meetings
  - Focusing on issues, not personalities;
  - Having the Board of Directors take responsibility for addressing inappropriate behavior among members of the Board themselves, and not delegating this responsibility to the General Manager; and
  - Working as a team and holding themselves accountable to a common code of conduct.
- The Board of Directors gives the General Manager a chance to prove himself or herself by:
    - Recruiting, selecting and hiring the General Manager;
    - Promoting and encouraging a positive relationship between the Board and the General Manager;
    - Treating and respecting the General Manager as a professional; and
    - Recognizing the role of General Manager is to serve the Board of Directors as a whole.
  - The Board of Directors freely gives and seeks feedback
    - Supporting the General Manager by providing clear direction and annually reviewing her or his performance;
    - Annually setting expectations for itself and assessing its own performance;
    - Inviting constructive feedback to improve its own performance; and
    - Regularly reviewing and monitoring the city's finances, programs and services.
  - The Board of Directors works with the General Manager to be a high performing governing body by:
    - Looking to the General Manager to assist them in:
      - Clearly defining roles and relationships;
      - Thinking to the future and acting strategically on key issues;
      - Operating in a culture of values and ethics;
      - Regularly evaluating policy implementation by the General Manager;
      - Developing and following protocols for Board behavior and Board-General Manager relations;
      - Allocating time and energy appropriately;
      - Setting clear rules and procedures for Board meetings;

- Getting regular assessments of community concerns and Board performance;
  - Recognizing the District's position in intergovernmental systems and in building productive partnerships (e.g., SUSD); and
  - Focusing on personal learning and developing as community leaders.
- 
- Having the Chair of the Board of Directors and General Manager orient new members to the Board of Directors, providing expectations about how to be successful; and
  - Working with the General Manager to behave in a manner that encourages community confidence in the Tomales Village Community Services District.

The Board of Directors should review this proposed overall roles and responsibilities of the Board, revise them as necessary, and adopt them as a District policy and procedure, and publish these tenets to the District's web site.

**Recommendation #37: The Board of Directors should review the proposed overall roles and responsibilities for the Board of Directors, revise them as necessary, adopt them as a District policy and procedure, and publish these tenets to the District's web site.**

TVCS D Sewer Enterprise

5/7/2015 4:21 PM

Register: 131.00 · Cash:131.42 · Bank of Marin - Money Market

From 03/31/2015 through 04/30/2015

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>
04/10/2...			131.00 · Cash:131.4...	Funds Transfer	12,000.00	X		101,904.06
04/15/2...			315.00 · Intergovern...	Deposit		X	2,852.38	104,756.44
04/15/2...		Marin County Au...	137.00 · Accounts ...			X	39,136.99	143,893.43
04/17/2...			315.00 · Intergovern...	Deposit		X	61.80	143,955.23
04/27/2...			311.00 · Interest Inc...	Interest		X	4.73	143,959.96
04/30/2...			315.00 · Intergovern...	Deposit		X	618.03	144,577.99
04/30/2...			131.00 · Cash:131.4...	Transfer Cou...	7,770.00			136,807.99
04/30/2...			131.00 · Cash:131.4...	To Post SUS...	6,355.00			130,452.99

Tomales Village Community Services District

5/2/2015 4:39 PM

Register: 131.44 · Bank of Marin - Sewer

From 03/31/2015 through 04/30/2015

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>
04/03/2...	4104	USPS	414.41 · Postage an...		60.29	*		12,882.74
04/04/2...	4105	KD Management	222.00 · Accounts P...		7,287.40	*		5,595.34
04/10/2...	Bill Pay	ATT	222.00 · Accounts P...		92.11	*		5,503.23
04/10/2...	Bill Pay	ATT U-Verse	222.00 · Accounts P...		120.76	*		5,382.47
04/10/2...	Bill Pay	Capital One, FSB	222.00 · Accounts P...		269.04	*		5,113.43
04/10/2...	Bill Pay	PGE	222.00 · Accounts P...		73.59	*		5,039.84
04/10/2...	Bill Pay	Phillips & Associa...	222.00 · Accounts P...	Operator	5,332.65	*		-292.81
04/10/2...			131.42 · Bank of M...	Funds Transfer		*	12,000.00	11,707.19
04/22/2...	Bill Pay	ATT U-Verse	222.00 · Accounts P...		130.44	*		11,576.75
04/30/2...			311.00 · Interest Re...	Deposit			0.03	11,576.78

TVCS D Sewer Enterprise

5/7/2015 4:25 PM

Register: 131.00 · Cash:131.48 · Bank of Marin - Solar

From 03/31/2015 through 04/30/2015

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>
04/27/2...			315.00 · Intergovern...	Interest		X	0.06	14,504.73
04/30/2...			131.00 · Cash:131.4...	Transfer Cou...			7,770.00	22,274.73
04/30/2...			131.00 · Cash:131.4...	To Post SUS...			6,355.00	28,629.73

Tomales Village Community Services District

5/2/2015 4:12 PM

Register: 131.46 · Bank of Marin - Park

From 03/31/2015 through 04/30/2015

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>
03/31/2...			311.50 · Interest Inc...	Interest		X	0.34	76,467.10
04/03/2...		Henry Elfstrom	137.00 · Accounts ...			X	70.00	76,537.10
04/10/2...	Bill Pay	PGE - Park	222.00 · Accounts P...		102.80	X		76,434.30
04/13/2...	Bill Pay	Atlas Tree Surgery	222.00 · Accounts P...		3,750.00			72,684.30
04/24/2...			-split-	Deposit		X	400.00	73,084.30
04/27/2...			311.50 · Interest Inc...	Interest		X	0.31	73,084.61
04/30/2...	1100	Baudelio Martinez	414.79 · Park Meas...		105.99			72,978.62
04/30/2...	1101	Bohemian Creativ...	222.00 · Accounts P...		720.00			72,258.62

## Tomales Village Community Service District

### Payables Apr 2015 - May 2015

<u>Date</u>	<u>Vendor</u>	<u>Amount</u>	<u>Expense</u>
24-Apr	Phillips & Assoc.	\$ 5,332.65	May O&M Services
29-Apr	PGE	\$ 78.81	WWTP PGE
10-Apr	AT&T Uverse	\$ 130.44	Office ATT Service
20-Apr	AT&T	\$ 103.27	Plant ATT Service
28-Apr	Capital One	\$ 60.00	BHI - Good Board Work
		\$ 19.95	Web Hosting
		\$ 171.80	Staples - Office Supplies
1-Apr	City Sewer Pumping	\$ 950.00	2-Loads for FOG Seperator
1-Apr	FedExOffice	\$ 232.75	Spring Newsletter
1-Jun	Karl Drexel	\$ 400.00	Health Ins Allowance
1-Jun	Karl Drexel	\$ 6,754.00	June Admin Services
	<b>Apr - May</b>	<b><u>\$ 14,233.67</u></b>	
<b>PARK EXPENSES</b>			
24-Apr	PGE	\$ 102.75	Park PGE
28-Apr	Fishman	\$ 28.73	Paper Products
1-Apr	FedExOffice	\$ 52.30	Work Day Signs
28-Apr	Capital One	\$ 125.19	Work Day Lunch
	<b>Apr - May</b>	<b><u>\$ 308.97</u></b>	
<b>RESTRICTED FUNDS</b>			
13-Apr	Atlas Tree Surgery	\$ 3,750.00	Trim Trees and Cut Hangers
27-Apr	Bohemian Design	\$ 720.00	Gazebo Design
		<b><u>\$ 4,470.00</u></b>	
	<b>Total</b>	<b>\$ 19,012.64</b>	

**Phillips & Associates**  
 Management & Technical Resources

General  
 Engineering  
 Contractor  
 #A 751807

SWRCB  
 Operations  
 Management  
 Maintenance  
 Contractor  
 #CO-0021

PhillipsOnSite.com

**Invoice**

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

Date	Invoice #
4/24/2015	5288

P.O. No.	Terms	Project
	Upon Receipt	

Description	Qty	Rate	Amount
Professional Management of Water and/or Wastewater Treatment System for Month of May 2015.		5,332.65	5,332.65
Thank you. We appreciate your business!		<b>Total</b>	<b>\$5,332.65</b>







KD Management  
 2885 W. Steele Ln.  
 Santa Rosa, CA 95403

# Invoice

Date	Invoice #
5/1/2015	15-05

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

Terms
Due on receipt

Item	Description	Quantity	Rate	Amount
Administrative Fees	Administrative Fees - May 2015		6,754.00	6,754.00
Health Insurance ...	Health Insurance Allowance		400.00	400.00
Travel	Mileage and Vehicle Costs -	0	0.58	0.00
			<b>Total</b>	\$7,154.00

Phone #	Fax #	E-mail	Web Site
707-527-5688	707-575-4306	karl@kdmanagement.us	www.kdmanagement.us

# Invoice

Remit To:

FISHMAN SUPPLY CO.  
PO BOX 750279  
PETALUMA, CA 94975-0279



*Real People. Real Service. Real Value.*

1345 Industrial Ave. \* Petaluma, CA \* 94952  
Ph 707-763-8161 \* Fax 707-763-7352 \* Toll Free 800/675-7750  
www.fishmansupply.com

Invoice# 989445  
Invoice Date 04/28/2015  
Page# 1

Sold To 10188

TOMALES VILLAGE COMMUNITY SERVICES  
PO BOX 303  
TOMALES, CA 94971

Ship To 10188

TOMALES VILLAGE COMMUNITY SERVIC  
PO BOX 303  
TOMALES, CA 94971

Purchase Order#	Order Date	Date Shipped	Rep	Shipped Via	Terms
DAVID	04/28/2015	04/28/2015	8	WILL CALL 3	NET 30 DAYS F

Ordered	Shipped	B/O	Unit	SKU#	Description	Price	Extended	Tx
1	1	0	CS	48089	43513 ~ 5131661 ~ MULTIFOLD TOWELS SERENADE BRAND 4M/CASE IMPROVED TOWEL QUALITY  NOTE: Effective April 1st our payment terms have changed to NET 30 DAYS. If you have any questions please contact customer service or your sales representative.	26.54	26.54	T

David

Sub-Total	26.54
Charges	0.00
Sales Tax 8.2500	2.19
<b>Invoice Total</b>	<b>28.73</b>

Terms & Conditions: Net 30 Days unless otherwise stated above. Invoices past 30 days may be subject to a service charge. We want you to be pleased with everything you purchase from us. You may return all STOCK merchandise without restocking fee within 60 days of purchase, as long as it is in its original packaging and in sell-able condition. Special order items may only be returned with prior authorization and or subject to a 25% restocking fee and applicable return freight charges.



Redwood Empire Disposal  
P.O. Box 14609  
Santa Rosa, CA 95402-6609  
800-243-0291

BILL DATE 04/01/15  
DUE DATE 04/15/15  
BILL PERIOD Apr-Jun  
INVOICE NO 733543

ACCOUNT NO	ACCOUNT NAME	SITE ADDRESS
WMD-5541438	MARTINEZ, MARIA A	CARRIE ST, 00030
DATE	TRANSACTION DESCRIPTION	AMOUNT
	PREVIOUS BALANCE	102.33
01/16/15	PAYMENT THANK YOU 0000006116	-102.33
01/01/15	JANUARY RATE INCREASE	1.83
04/01/15	1-32 GAL AUTO CAN SVC	104.16

Payments may be made in person at our office located at 3400 Standish Avenue Santa Rosa, CA.

**Pay Your Bill Online**

Go to [www.online-billpay.com](http://www.online-billpay.com) and register using the following Account Number and Identification Number. It's easy, secure and free!

**Account Number: WMD-5541438 Identification Number: 54D1-0029**

The County of Marin Board of Supervisors approved a rate increase retroactive to 1/1/15. You will see this reflected on your bill. There will also be a retro-adjustment for the period you were previously billed under the 2014 rate.

*pd  
4-30-15  
ch # 1100*

CURRENT	OVER 30 DAYS	OVER 60 DAYS	OVER 90 DAYS	OVER 120 DAYS	PAY THIS AMOUNT
105.99	0.00	0.00	0.00	0.00	<b>\$105.99</b>

PLEASE RETURN THIS PORTION WITH PAYMENT



WMD



Redwood Empire Disposal  
P.O. Box 14609  
Santa Rosa, CA 95402-6609

If you are paying by one of these credit cards, please enter the information on the reverse side.

<input type="checkbox"/> MASTERCARD	<input type="checkbox"/> VISA	
DATE	ACCOUNT NUMBER	AMOUNT
04/01/15	WMD-5541438	\$105.99
Amount Enclosed \$		

800-243-0291 WWW.UNICYCLER.COM

Please check box if your billing address has changed and provide new address on back of stub.



REDWOOD EMPIRE DISPOSAL  
P.O. BOX 1300  
SUISUN CA 94585-4300

4158 1 AT 0.406 14/127 04196 0001:0001  
MARTINEZ, MARIA A  
PO BOX 335  
TOMALES CA 94971-0335

WMD000554143800010599



**Invoice #587**

**From Atlas Tree Surgery**  
**Contractors License #679146**  
**DIR #1000006559**  
 707-523-4399 Fax: 707-523-4127  
 atlas@atlas-tree.com  
 www.atlas-tree.com  
 1544 Ludwig Ave  
 Santa Rosa, California  
 95407

**Tomales Village Community Services District**

10 Valley Street  
 Tomales, CA 94971

**Atlas Tree Surgery: Invoice Attached**

Client Phone 707-527-5688  
 Bill To 10 Valley Street  
 Tomales, CA 94971  
 Issued 04/13/2015  
 Due **04/13/2015**

Service / Product	Description	Total
Residential Tree Service	10-Cypress/ along north property line  Remove dead, broken, and suspended limbs. Reduce weight from long heavy lateral limbs. Prune rubbing, crossing, and diseased branches. Raise low hanging limbs over play area and driveway where needed. All limb and wood debris will be hauled off site. Scope of work covers only the portion of tree canopies overhanging the community park.	\$3,750.00*

\* Non-taxable  
 Thank you for your business, please do not hesitate to contact us with any questions.

<b>Invoice Total</b>	<b>\$3,750.00</b>
<b>Due By</b>	<b>04/13/2015</b>

**Tomales Village Community Services District**  
 10 Valley Street  
 Tomales, CA 94971

**Atlas Tree Surgery: Invoice Attached**

**Invoice #:** 587  
**Due Date:** 04/13/2015  
**Amount Due:** \$3,750.00  
**Amount Enclosed:** \_\_\_\_\_

Mail To:  
**Atlas Tree Surgery**  
**#1000006559**  
 1544 Ludwig Ave  
 Santa Rosa, California  
 95407

**Contractors License #679146**      **DIR**



**GENERAL FUND  
FINANCIAL STATEMENT  
TOMALES VILLAGE COMMUNITY SERVICES DISTRICT  
4/1/15 - 4/30/15**

**I. BEGINNING BALANCES**

A. Checking	
1. Redwood Credit Union.....	135,631.04
2. BoM - Money Market.....	113,904.06
3. BoM - Sewer Account.....	12,943.03
4. BoM - Park Account.....	76,571.02
<b>Total Beginning Balances</b> .....	<u><u>339,049.15</u></u>

**II. INCOME**

A. Interest Earned	
1. Redwood Credit Union.....	11.14
2. BoM - Money Market.....	4.73
3. BoM - Sewer.....	0.03
4. BoM - Park.....	0.31
Total Interest Earned.....	16.21
B. County Collected Rates.....	39,136.99
C. Levy 4.....	3,532.21
D. Monthly Sewer Rates.....	0.00
E. Annual Sewer Rates.....	0.00
F. Misc.....	0.00
G. Park PGE Fees.....	70.00
H. Misc Income - SB 90 Reimbursements.....	0.00
I. HOPTR.....	0.00
J. Measure A Funds.....	0.00
K. Park Rental and Deposit Fees.....	400.00
<b>Total Income</b> .....	<u><u>43,155.41</u></u>

**Total Amount Available**..... 382,204.56

**III. EXPENDITURES**

A. KD Management 4/4/15.....	7,287.40
B. USPS 4/3/15.....	60.29
C. AT&T Plant 4/10/15.....	92.11
D. AT&T - Office Service 4/10/15.....	120.76
E. Capital One Bank 4/10/15.....	269.04
F. SDRMA 3/14/15 .....	0.00
G. CWEA 2/13/15.....	0.00
H. PGE 4/10/15.....	73.59
I. Phillips & Assoc. 4/10/15 .....	5,332.65
J. AT&T - Office Service 4/22/15.....	130.44
K. CalOpps 3/14/15 .....	0.00
L. Atlas Tree Surgery 4/13/15.....	3,750.00
M. PGE - Park 4/10/15.....	102.80
N. Baudelio Martinez 4/30/15.....	105.99
O. Fishman Supply 3/14/15.....	0.00
P. Bohemian Design 4/30/15.....	720.00
<b>Total Expenditures</b> .....	<u><u>17,325.07</u></u>

**Fund Balance as of 4/30/2015**..... 364,879.49

**DEBT SERVICE  
FINANCIAL STATEMENT  
TOMALES VILLAGE COMMUNITY SERVICES DISTRICT  
4/1/15 - 4/30/15**

**I. BEGINNING BALANCES**

A. BoM - Solar Account.....	14,504.67	
<b>Total Beginning Balances.....</b>		<b>14,504.67</b>

**II. INCOME**

A. Interest Earned.....	0.06	
B. Itemized Receipts		
1. County Collected Solar Portion 4/30/15 .....	7,770.00	
2. SUSD Solar Portion 4/30/15.....	6,355.00	
<b>Total Income.....</b>		<b>14,125.00</b>

<b>Total Amount Available.....</b>		<b>28,629.67</b>
------------------------------------	--	------------------

**III. EXPENDITURES**

A. Payment to City National Bank.....	0.00	
B. Payment to Municipal Finance Corporation.....	0.00	
<b>Total Expenditures.....</b>		<b>0.00</b>

<b>Fund Balance as of 4/30/2015.....</b>		<b>28,629.67</b>
------------------------------------------	--	------------------

**TVCS D Sewer Enterprise**  
**Balance Sheet**  
As of April 30, 2015

Apr 30, 15

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
131.00 - Cash	
131.31 - Redwood Credit Union	135,642.18
131.42 - Bank of Marin - Money Market	129,773.16
131.44 - Bank of Marin - Sewer	11,576.78
131.48 - Bank of Marin - Solar	28,629.73
<b>Total 131.00 - Cash</b>	<u>305,621.85</u>
<b>Total Checking/Savings</b>	305,621.85
<b>Accounts Receivable</b>	
137.00 - Accounts Receivable	126.00
<b>Total Accounts Receivable</b>	<u>126.00</u>
<b>Other Current Assets</b>	
138.00 - Receivable - TVCS D Park	3,211.00
<b>Total Other Current Assets</b>	<u>3,211.00</u>
<b>Total Current Assets</b>	308,958.85
<b>Fixed Assets</b>	
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	-468,312.01
<b>Total Fixed Assets</b>	<u>1,602,728.48</u>
<b>Other Assets</b>	
136.00 - SUSD Note Receivable	21,104.04
151.00 - CREBs Unamortized Issuance Cost	15,250.00
152.00 - Accumulated Amortization	-4,485.18
<b>Total Other Assets</b>	<u>31,868.86</u>
<b>TOTAL ASSETS</b>	<u><u>1,943,556.19</u></u>

**TVCS D Sewer Enterprise**  
**Balance Sheet**  
As of April 30, 2015

Apr 30, 15

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

222.00 · Accounts Payable 6,949.23

**Total Accounts Payable** 6,949.23

**Total Current Liabilities** 6,949.23

**Long Term Liabilities**

211.00 · SWRCB SRF Loan 174,841.36

215.00 · CREBS Bond 215,294.10

**Total Long Term Liabilities** 390,135.46

**Total Liabilities** 397,084.69

**Equity**

260.00 · Retained Earnings 1,322,730.23

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 31,254.12

265.00 · Net Assets - Unrestricted 105,000.00

**Net Income** -39,663.85

**Total Equity** 1,546,471.50

**TOTAL LIABILITIES & EQUITY** 1,943,556.19

**TVCS D Sewer Enterprise**  
**Profit & Loss**  
 April 2015

	<u>Apr 15</u>
<b>Income</b>	
<b>301.00 · Service Charges</b>	
301.10 · Service Charges - Monthly	126.00
301.20 · Service Charges - SUSD	
301.25 · Solar Portion - SUSD	6,355.00
301.20 · Service Charges - SUSD - Other	-32,285.00
<b>Total 301.20 · Service Charges - SUSD</b>	<u>-25,930.00</u>
301.30 · Service Charges - County	
301.35 · Solar Portion - County	7,770.00
301.30 · Service Charges - County - Other	4,102.35
<b>Total 301.30 · Service Charges - County</b>	<u>11,872.35</u>
<b>Total 301.00 · Service Charges</b>	-13,931.65
311.00 · Interest Income	15.90
<b>315.00 · Intergovernmental Revenues</b>	
315.50 · Levy 4	2,852.38
315.00 · Intergovernmental Revenues - Other	0.06
<b>Total 315.00 · Intergovernmental Revenues</b>	<u>2,852.44</u>
<b>Total Income</b>	<u>-11,063.31</u>
<b>Gross Profit</b>	-11,063.31
<b>Expense</b>	
410.00 · Sewage Collection	22.17
411.00 · Sewage Treatment	978.32
412.00 · Sewage Disposal	28.32
<b>414.00 · Administration and General</b>	
414.05 · Administrator's Fees	6,754.00
414.30 · Insurance	
414.35 · Health Insurance Allowance	400.00
<b>Total 414.30 · Insurance</b>	<u>400.00</u>
414.40 · Office Expense	
414.41 · Postage and Delivery	60.29
414.43 · Office Supplies	171.80
414.44 · Sonic - Web Hosting	19.95
<b>Total 414.40 · Office Expense</b>	<u>252.04</u>
414.50 · O&M Contractual Services	5,332.65
414.60 · Publication and Notices	
414.61 · Newsletter Expense	232.75
<b>Total 414.60 · Publication and Notices</b>	<u>232.75</u>
414.80 · Travel and Meetings	
414.81 · Travel	133.40
414.83 · Meetings and Seminars	60.00
<b>Total 414.80 · Travel and Meetings</b>	<u>193.40</u>
414.90 · Telephone and Internet Services	233.71
<b>Total 414.00 · Administration and General</b>	<u>13,398.55</u>
415.50 · Depreciation Expense	4,300.00
<b>Total Expense</b>	<u>18,727.36</u>
<b>Net Income</b>	<u><u>-29,790.67</u></u>

**TVCS D Sewer Enterprise**  
**Profit & Loss Prev Year Comparison**  
July 2014 through April 2015

	<u>Jul '14 - Apr 15</u>	<u>Jul '13 - Apr 14</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Income</b>				
<b>301.00 · Service Charges</b>				
<b>301.10 · Service Charges - Monthly</b>	756.00	1,260.00	-504.00	-40.0%
<b>301.15 · Service Charges - Annual Fees</b>	1,512.00	756.00	756.00	100.0%
<b>301.20 · Service Charges - SUSD</b>				
<b>301.25 · Solar Portion - SUSD</b>	6,355.00	0.00	6,355.00	100.0%
<b>301.20 · Service Charges - SUSD - Other</b>	66,763.00	64,510.00	2,253.00	3.49%
<b>Total 301.20 · Service Charges - SUSD</b>	<u>73,118.00</u>	<u>64,510.00</u>	<u>8,608.00</u>	<u>13.34%</u>
<b>301.30 · Service Charges - County</b>				
<b>301.35 · Solar Portion - County</b>	7,770.00	7,680.00	90.00	1.17%
<b>301.30 · Service Charges - County - Other</b>	85,000.48	85,191.43	-190.95	-0.22%
<b>Total 301.30 · Service Charges - County</b>	<u>92,770.48</u>	<u>92,871.43</u>	<u>-100.95</u>	<u>-0.11%</u>
<b>Total 301.00 · Service Charges</b>	168,156.48	159,397.43	8,759.05	5.5%
<b>305.00 · SUSD Sinking Fund</b>	8,062.00	8,062.00	0.00	0.0%
<b>311.00 · Interest Income</b>	1,479.38	1,601.14	-121.76	-7.61%
<b>315.00 · Intergovernmental Revenues</b>				
<b>315.50 · Levy 4</b>	6,795.81	7,237.56	-441.75	-6.1%
<b>315.00 · Intergovernmental Revenues - Other</b>	0.77	0.23	0.54	234.78%
<b>Total 315.00 · Intergovernmental Revenues</b>	<u>6,796.58</u>	<u>7,237.79</u>	<u>-441.21</u>	<u>-6.1%</u>
<b>316.00 · CSI Solar Rebate</b>	9,217.37	11,430.71	-2,213.34	-19.36%
<b>Total Income</b>	<u>193,711.81</u>	<u>187,729.07</u>	<u>5,982.74</u>	<u>3.19%</u>
<b>Gross Profit</b>	193,711.81	187,729.07	5,982.74	3.19%
<b>Expense</b>				
<b>410.00 · Sewage Collection</b>	309.88	297.82	12.06	4.05%
<b>411.00 · Sewage Treatment</b>	2,608.56	736.74	1,871.82	254.07%
<b>412.00 · Sewage Disposal</b>	1,015.79	262.58	753.21	286.85%
<b>414.00 · Administration and General</b>				
<b>414.05 · Administrator's Fees</b>	67,540.00	67,540.00	0.00	0.0%
<b>414.22 · Licenses and Permits</b>	1,326.50	1,272.50	54.00	4.24%
<b>414.30 · Insurance</b>				
<b>414.31 · Property &amp; Liability Insurance</b>	5,312.82	5,269.54	43.28	0.82%
<b>414.33 · Worker's Comp Insurance</b>	736.00	609.00	127.00	20.85%
<b>414.35 · Health Insurance Allowance</b>	4,000.00	4,000.00	0.00	0.0%
<b>Total 414.30 · Insurance</b>	<u>10,048.82</u>	<u>9,878.54</u>	<u>170.28</u>	<u>1.72%</u>
<b>414.40 · Office Expense</b>				
<b>414.49 · Other Office Expense</b>	80.56	0.00	80.56	100.0%
<b>414.41 · Postage and Delivery</b>	111.67	215.89	-104.22	-48.28%
<b>414.42 · Printing and Copies</b>	140.23	781.48	-641.25	-82.06%
<b>414.43 · Office Supplies</b>	1,605.37	711.13	894.24	125.75%
<b>414.44 · Sonic - Web Hosting</b>	199.50	179.25	20.25	11.3%
<b>414.45 · Equipment Expense</b>	293.19	0.00	293.19	100.0%
<b>414.46 · Board Meeting Expense</b>	93.96	1,127.74	-1,033.78	-91.67%
<b>414.48 · Office Rent</b>	900.00	0.00	900.00	100.0%
<b>Total 414.40 · Office Expense</b>	<u>3,424.48</u>	<u>3,015.49</u>	<u>408.99</u>	<u>13.56%</u>
<b>414.50 · O&amp;M Contractual Services</b>	53,176.21	51,717.27	1,458.94	2.82%

**TVCS D Sewer Enterprise**  
**Profit & Loss Prev Year Comparison**  
July 2014 through April 2015

	<u>Jul '14 - Apr 15</u>	<u>Jul '13 - Apr 14</u>	<u>\$ Change</u>	<u>% Change</u>
<b>414.55 · Professional Fees</b>				
414.57 · Accounting	4,500.00	5,000.00	-500.00	-10.0%
414.58 · Consulting	11,568.00	0.00	11,568.00	100.0%
<b>Total 414.55 · Professional Fees</b>	<u>16,068.00</u>	<u>5,000.00</u>	<u>11,068.00</u>	<u>221.36%</u>
<b>414.60 · Publication and Notices</b>				
414.61 · Newsletter Expense	232.75	200.16	32.59	16.28%
414.60 · Publication and Notices - Other	905.00	0.00	905.00	100.0%
<b>Total 414.60 · Publication and Notices</b>	<u>1,137.75</u>	<u>200.16</u>	<u>937.59</u>	<u>468.42%</u>
<b>414.62 · Dues and Subscriptions</b>	1,429.94	1,455.79	-25.85	-1.78%
<b>414.65 · Renta and Leases</b>				
414.67 · Solar Lease Admin Fee	750.00	750.00	0.00	0.0%
414.68 · Solar Lease Agreement	17,941.18	17,941.18	0.00	0.0%
<b>Total 414.65 · Renta and Leases</b>	<u>18,691.18</u>	<u>18,691.18</u>	<u>0.00</u>	<u>0.0%</u>
<b>414.70 · Repairs and Maintenance</b>				
414.71 · Plant and Building Maintenance	909.69	478.78	430.91	90.0%
414.72 · Computer Repairs	1,748.30	240.00	1,508.30	628.46%
414.73 · Equipment Repairs	1,125.00	4,145.88	-3,020.88	-72.87%
414.77 · Irrigation Field Maintenance	0.00	159.00	-159.00	-100.0%
<b>Total 414.70 · Repairs and Maintenance</b>	<u>3,782.99</u>	<u>5,023.66</u>	<u>-1,240.67</u>	<u>-24.7%</u>
<b>414.80 · Travel and Meetings</b>				
414.81 · Travel	1,103.16	1,006.54	96.62	9.6%
414.83 · Meetings and Seminars	1,462.28	325.00	1,137.28	349.93%
<b>Total 414.80 · Travel and Meetings</b>	<u>2,565.44</u>	<u>1,331.54</u>	<u>1,233.90</u>	<u>92.67%</u>
<b>414.90 · Telephone and Internet Services</b>	2,032.97	934.46	1,098.51	117.56%
<b>414.95 · Miscellaneous Expenses</b>	0.00	8.61	-8.61	-100.0%
<b>Total 414.00 · Administration and General</b>	<u>181,224.28</u>	<u>166,069.20</u>	<u>15,155.08</u>	<u>9.13%</u>
<b>417.00 · Other Operating Expenses</b>				
417.10 · Bank Service Charges	0.00	0.00	0.00	0.0%
417.20 · Election Expense	0.00	428.31	-428.31	-100.0%
417.30 · LAFCO Charges	0.00	124.00	-124.00	-100.0%
<b>Total 417.00 · Other Operating Expenses</b>	<u>0.00</u>	<u>552.31</u>	<u>-552.31</u>	<u>-100.0%</u>
<b>415.50 · Depreciation Expense</b>	43,000.00	43,000.00	0.00	0.0%
<b>420.20 · Interest Expense - SRF Loan</b>	4,853.15	5,323.50	-470.35	-8.84%
<b>423.00 · Other Nonoperating Expenses</b>				
423.10 · Contributions	364.00	0.00	364.00	100.0%
423.20 · Awards and Gifts	0.00	174.12	-174.12	-100.0%
<b>Total 423.00 · Other Nonoperating Expenses</b>	<u>364.00</u>	<u>174.12</u>	<u>189.88</u>	<u>109.05%</u>
<b>Total Expense</b>	<u>233,375.66</u>	<u>216,416.27</u>	<u>16,959.39</u>	<u>7.84%</u>
<b>Net Income</b>	<u><u>-39,663.85</u></u>	<u><u>-28,687.20</u></u>	<u><u>-10,976.65</u></u>	<u><u>-38.26%</u></u>

**Tomales Village Community Services District**

**Profit & Loss Budget vs. Actual**

July 2014 through April 2015

	<b>Total Sewer Division</b>			
	<b>Jul '14 - Apr 15</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>301.00 · Service Charges</b>				
<b>301.10 · Service Charges - Monthly</b>	1,386.00	1,260.00	126.00	110.0%
<b>301.15 · Service Charges - Annual Fees</b>	756.00	756.00	0.00	100.0%
<b>301.20 · Service Charges - SUSD</b>				
<b>301.25 · Solar Portion</b>	6,355.00	6,120.00	235.00	103.84%
<b>301.20 · Service Charges - SUSD - Other</b>	66,763.00	62,798.00	3,965.00	106.31%
<b>Total 301.20 · Service Charges - SUSD</b>	<u>73,118.00</u>	<u>68,918.00</u>	<u>4,200.00</u>	<u>106.09%</u>
<b>301.30 · Services Charges - County</b>				
<b>301.35 · Solar Portion</b>	7,770.00	7,680.00	90.00	101.17%
<b>301.30 · Services Charges - County - Other</b>	85,102.35	80,000.00	5,102.35	106.38%
<b>Total 301.30 · Services Charges - County</b>	<u>92,872.35</u>	<u>87,680.00</u>	<u>5,192.35</u>	<u>105.92%</u>
<b>Total 301.00 · Service Charges</b>	168,132.35	158,614.00	9,518.35	106.0%
<b>305.00 · SUSD Sinking Fund Revenue</b>	8,062.00	8,062.00	0.00	100.0%
<b>311.00 · Interest Revenues</b>	1,480.15	1,544.00	-63.85	95.87%
<b>315.00 · Intergovernmental Revenues</b>				
<b>315.50 · Levy 4</b>	7,475.64	8,999.00	-1,523.36	83.07%
<b>Total 315.00 · Intergovernmental Revenues</b>	7,475.64	8,999.00	-1,523.36	83.07%
<b>316.00 · CSI Solar Rebate</b>	9,217.37	12,000.00	-2,782.63	76.81%
<b>318.00 · Other Nonoperating Revenue</b>				
<b>318.30 · Transfer In</b>	0.00	10,000.00	-10,000.00	0.0%
<b>Total 318.00 · Other Nonoperating Revenue</b>	<u>0.00</u>	<u>10,000.00</u>	<u>-10,000.00</u>	<u>0.0%</u>
<b>320.00 · Contributions Income</b>				
<b>320.30 · Unrestricted</b>	0.00			
<b>Total 320.00 · Contributions Income</b>	<u>0.00</u>			
<b>Total Income</b>	<u>194,367.51</u>	<u>199,219.00</u>	<u>-4,851.49</u>	<u>97.57%</u>
<b>Gross Profit</b>	194,367.51	199,219.00	-4,851.49	97.57%

**Tomales Village Community Services District**

**Profit & Loss Budget vs. Actual**

July 2014 through April 2015

	<b>Total Sewer Division</b>			
	<b>Jul '14 - Apr 15</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Expense</b>				
410.00 · Sewage Collection	309.88	318.00	-8.12	97.45%
411.00 · Sewage Treatment	2,608.56	1,206.00	1,402.56	216.3%
412.00 · Sewage Disposal	1,015.79	260.00	755.79	390.69%
<b>414.00 · Administration and General</b>				
414.05 · Administrator's Fees	67,540.00	67,540.00	0.00	100.0%
414.22 · Licenses and Permits	1,326.50	1,300.00	26.50	102.04%
<b>414.30 · Insurance</b>				
414.31 · Property & Liability Insurance	5,312.82	5,329.00	-16.18	99.7%
414.33 · Worker's Comp Insurance	736.00	528.00	208.00	139.39%
414.35 · Health Insurance Allowance	4,000.00	4,000.00	0.00	100.0%
<b>Total 414.30 · Insurance</b>	<b>10,048.82</b>	<b>9,857.00</b>	<b>191.82</b>	<b>101.95%</b>
<b>414.40 · Office Expense</b>				
414.49 · Other Office Expense	80.56			
414.41 · Postage and Delivery	111.67	135.00	-23.33	82.72%
414.42 · Printing and Copies	25.00	180.00	-155.00	13.89%
414.43 · Office Supplies	1,605.37	225.00	1,380.37	713.5%
414.44 · Sonic - Web Hosting	199.50	199.50	0.00	100.0%
414.45 · Equipment Expense	293.19			
414.46 · Board Meeting Exp	115.23	890.00	-774.77	12.95%
414.48 · Office Rent	900.00			
<b>Total 414.40 · Office Expense</b>	<b>3,330.52</b>	<b>1,629.50</b>	<b>1,701.02</b>	<b>204.39%</b>
414.50 · Contractual Services	53,176.21	53,060.00	116.21	100.22%
<b>414.55 · Professional Fees</b>				
414.56 · Legal Fees	0.00	4,700.00	-4,700.00	0.0%
414.57 · Accounting	4,500.00	4,500.00	0.00	100.0%
414.58 · Consulting	11,568.00	10,000.00	1,568.00	115.68%
<b>Total 414.55 · Professional Fees</b>	<b>16,068.00</b>	<b>19,200.00</b>	<b>-3,132.00</b>	<b>83.69%</b>
<b>414.60 · Publication and Notices</b>				
414.61 · Newsletter Expense	232.75	210.00	22.75	110.83%
414.60 · Publication and Notices - Other	998.96	300.00	698.96	332.99%
<b>Total 414.60 · Publication and Notices</b>	<b>1,231.71</b>	<b>510.00</b>	<b>721.71</b>	<b>241.51%</b>
414.62 · Dues and Subscriptions	1,429.94	1,470.00	-40.06	97.28%
<b>414.65 · Rents and Leases</b>				
414.68 · Solar Lease Agreement	17,941.18	17,941.18	0.00	100.0%

**Tomales Village Community Services District**

**Profit & Loss Budget vs. Actual**

July 2014 through April 2015

	<b>Total Sewer Division</b>			
	<b>Jul '14 - Apr 15</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
414.67 · Solar Lease Admin Fee	750.00	750.00	0.00	100.0%
<b>Total 414.65 · Rents and Leases</b>	<b>18,691.18</b>	<b>18,691.18</b>	<b>0.00</b>	<b>100.0%</b>
<b>414.70 · Repairs and Maintenance</b>				
414.77 · Irrigation Field Maintenance	0.00	1,250.00	-1,250.00	0.0%
414.71 · Plant and Building Maintenance	909.69	250.00	659.69	363.88%
414.72 · Computer Repairs	927.00	250.00	677.00	370.8%
414.73 · Equipment Repairs	1,946.30	2,000.00	-53.70	97.32%
<b>Total 414.70 · Repairs and Maintenance</b>	<b>3,782.99</b>	<b>3,750.00</b>	<b>32.99</b>	<b>100.88%</b>
<b>414.80 · Travel and Meetings</b>				
414.81 · Travel	1,103.16	600.00	503.16	183.86%
414.83 · Meetings and Seminars	1,462.28	1,782.00	-319.72	82.06%
<b>Total 414.80 · Travel and Meetings</b>	<b>2,565.44</b>	<b>2,382.00</b>	<b>183.44</b>	<b>107.7%</b>
414.90 · Telephone & Internet Service	2,163.41	930.50	1,232.91	232.5%
<b>Total 414.00 · Administration and General</b>	<b>181,354.72</b>	<b>180,320.18</b>	<b>1,034.54</b>	<b>100.57%</b>
415.50 · Depreciation Expense	43,000.00			
417.00 · Other Operating Expenses				
417.30 · LAFCO Charges	0.00	104.00	-104.00	0.0%
<b>Total 417.00 · Other Operating Expenses</b>	<b>0.00</b>	<b>104.00</b>	<b>-104.00</b>	<b>0.0%</b>
<b>420.00 · Interest Expense-Long-Term Debt</b>				
420.20 · Interest Payment - SRF Loan	4,853.15	5,782.00	-928.85	83.94%
<b>Total 420.00 · Interest Expense-Long-Term Debt</b>	<b>4,853.15</b>	<b>5,782.00</b>	<b>-928.85</b>	<b>83.94%</b>
<b>423.00 · Other Nonoperating Expenses</b>				
423.10 · Contributions	364.00			
423.20 · Awards and Gifts	0.00			
<b>Total 423.00 · Other Nonoperating Expenses</b>	<b>364.00</b>			
<b>Total Expense</b>	<b>233,506.10</b>	<b>187,990.18</b>	<b>45,515.92</b>	<b>124.21%</b>
<b>Net Ordinary Income</b>	<b>-39,138.59</b>	<b>11,228.82</b>	<b>-50,367.41</b>	<b>-348.56%</b>
<b>Net Income</b>	<b>-39,138.59</b>	<b>11,228.82</b>	<b>-50,367.41</b>	<b>-348.56%</b>

**TVCS D Park**  
**Balance Sheet**  
As of April 30, 2015

Apr 30, 15

**ASSETS**

**Current Assets**

**Checking/Savings**

131.00 · Cash

131.46 · Bank of Marin - Park Account 72,258.62

**Total 131.00 · Cash** 72,258.62

**Total Checking/Savings** 72,258.62

**Total Current Assets** 72,258.62

**Fixed Assets**

100.20 · Land and Land Rights 132,000.00

111.00 · Park Equipment

Original Cost 299,899.00

105.00 · Depreciation -36,433.00

**Total 111.00 · Park Equipment** 263,466.00

**Total Fixed Assets** 395,466.00

**TOTAL ASSETS** 467,724.62

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

222.00 · Accounta Payable -638.97

**Total Accounts Payable** -638.97

**Other Current Liabilities**

217.00 · Unearned Revenue 25,000.00

**Total Other Current Liabilities** 25,000.00

**Total Current Liabilities** 24,361.03

**Long Term Liabilities**

216.00 · Loan Payable - TVCS D Sewer 3,211.00

**Total Long Term Liabilities** 3,211.00

**Total Liabilities** 27,572.03

**Equity**

252.50 · Investment in Capital Assets 395,466.00

260.00 · Retained Earnings 17,233.69

Net Income 27,452.90

**Total Equity** 440,152.59

**TOTAL LIABILITIES & EQUITY** 467,724.62

# TVCS D Park Profit & Loss

April 2015

	<u>Apr 15</u>
Ordinary Income/Expense	
Income	
311.00 · Interest Income	0.31
322.00 · Park Use Rental	
322.50 · Cleaning and Security Deposit	200.00
322.00 · Park Use Rental - Other	<u>200.00</u>
Total 322.00 · Park Use Rental	<u>400.00</u>
Total Income	400.31
Expense	
414.20 · Office Expense	
414.22 · Printing and Copies	<u>52.30</u>
Total 414.20 · Office Expense	52.30
414.80 · Measure A	
414.82 · Measure A Maintenance Expenses	<u>3,884.72</u>
Total 414.80 · Measure A	<u>3,884.72</u>
Total Expense	<u>3,937.02</u>
Net Ordinary Income	<u>-3,536.71</u>
Net Income	<u><u>-3,536.71</u></u>

**TVCS D Park**  
**Profit & Loss Prev Year Comparison**  
July 2014 through April 2015

	<u>Jul '14 - Apr 15</u>	<u>Jul '13 - Apr 14</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
311.00 · Interest Income	2.70	1.46	1.24	84.93%
315.00 · Intergovernmental Revenues				
315.60 · HOPTR	29.96	29.40	0.56	1.91%
315.65 · Property Tax Refund	0.00	28.24	-28.24	-100.0%
315.70 · SB 90 Reimbursement	3,568.00	0.00	3,568.00	100.0%
315.80 · Measure A Funds	32,151.64	17,374.91	14,776.73	85.05%
<b>Total 315.00 · Intergovernmental Revenues</b>	<u>35,749.60</u>	<u>17,432.55</u>	<u>18,317.05</u>	<u>105.07%</u>
320.00 · Contributions Income				
320.20 · Restricted	0.00	10,000.00	-10,000.00	-100.0%
320.30 · Unrestricted				
320.32 · 2013 PitP	0.00	7,407.00	-7,407.00	-100.0%
320.30 · Unrestricted - Other	95.00	100.00	-5.00	-5.0%
<b>Total 320.30 · Unrestricted</b>	<u>95.00</u>	<u>7,507.00</u>	<u>-7,412.00</u>	<u>-98.74%</u>
<b>Total 320.00 · Contributions Income</b>	<u>95.00</u>	<u>17,507.00</u>	<u>-17,412.00</u>	<u>-99.46%</u>
322.00 · Park Use Rental				
322.50 · Cleaning and Security Deposit	-400.00	200.00	-600.00	-300.0%
322.00 · Park Use Rental - Other	750.00	200.00	550.00	275.0%
<b>Total 322.00 · Park Use Rental</b>	<u>350.00</u>	<u>400.00</u>	<u>-50.00</u>	<u>-12.5%</u>
322.60 · Water Tower PGE	630.00	700.00	-70.00	-10.0%
323.00 · Founders' Day Committee	64.00	0.00	64.00	100.0%
<b>Total Income</b>	<u>36,891.30</u>	<u>36,041.01</u>	<u>850.29</u>	<u>2.36%</u>
<b>Expense</b>				
414.10 · Licenses and Permits	220.00	0.00	220.00	100.0%
414.20 · Office Expense				
414.21 · Postage and Delivery	9.72	200.00	-190.28	-95.14%
414.22 · Printing and Copies	102.52	1.50	101.02	6,734.67%
<b>Total 414.20 · Office Expense</b>	<u>112.24</u>	<u>201.50</u>	<u>-89.26</u>	<u>-44.3%</u>
414.55 · Professional Fees				
414.56 · Legal Fees	0.00	1,127.50	-1,127.50	-100.0%
<b>Total 414.55 · Professional Fees</b>	<u>0.00</u>	<u>1,127.50</u>	<u>-1,127.50</u>	<u>-100.0%</u>
414.70 · Repairs				
414.74 · Park Maintenance	44.43	-192.12	236.55	123.13%
<b>Total 414.70 · Repairs</b>	<u>44.43</u>	<u>-192.12</u>	<u>236.55</u>	<u>123.13%</u>
414.80 · Measure A				
414.81 · Measure A Project Expenses	3,489.34	1,278.02	2,211.32	173.03%
414.82 · Measure A Maintenance Expenses	4,526.97	867.10	3,659.87	422.08%
414.83 · PGE Park	833.52	1,089.16	-255.64	-23.47%
<b>Total 414.80 · Measure A</b>	<u>8,849.83</u>	<u>3,234.28</u>	<u>5,615.55</u>	<u>173.63%</u>
423.20 · Awards and Gifts	211.90	0.00	211.90	100.0%
423.30 · Fundraising Expense				
423.31 · Party in the Park	0.00	1,007.63	-1,007.63	-100.0%
<b>Total 423.30 · Fundraising Expense</b>	<u>0.00</u>	<u>1,007.63</u>	<u>-1,007.63</u>	<u>-100.0%</u>
<b>Total Expense</b>	<u>9,438.40</u>	<u>5,378.79</u>	<u>4,059.61</u>	<u>75.47%</u>
<b>Net Ordinary Income</b>	<u>27,452.90</u>	<u>30,662.22</u>	<u>-3,209.32</u>	<u>-10.47%</u>
<b>Net Income</b>	<u>27,452.90</u>	<u>30,662.22</u>	<u>-3,209.32</u>	<u>-10.47%</u>

**TVCS D Park**  
**Profit & Loss Budget vs. Actual**  
 July 1, 2014 through May 6, 2015

	Measure A Restricted		Restricted		Unrestricted		TOTAL	
	(Park)		(Park)		(Park)			
	Jul 1, '14 - May 6, 15	Budget	Jul 1, '14 - May 6, 15	Budget	Jul 1, '14 - May 6, 15	Budget	Jul 1, '14 - May 6, 15	Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
311.00 · Interest Income	0.00	0.00	0.00	0.00	2.70	0.00	2.70	0.00
315.00 · Intergovernmental Revenues								
315.60 · HOPTR	0.00	0.00	0.00	0.00	29.96	0.00	29.96	0.00
315.65 · Property Tax Refund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315.70 · SB 90 Reimbursement	0.00	0.00	0.00	0.00	3,568.00	0.00	3,568.00	0.00
315.75 · Measure A Prior Year Carryover	7,505.00	7,505.00	0.00	0.00	0.00	0.00	7,505.00	7,505.00
315.80 · Measure A Funds	32,151.64	26,800.00	0.00	0.00	0.00	2,500.00	32,151.64	29,300.00
315.85 · Advanced Measure A Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315.00 · Intergovernmental Revenues - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 315.00 · Intergovernmental Revenues</b>	<b>39,656.64</b>	<b>34,305.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,597.96</b>	<b>2,500.00</b>	<b>43,254.60</b>	<b>36,805.00</b>
320.00 · Contributions Income								
320.20 · Restricted								
320.25 · Prior Year Carryover	0.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00
320.20 · Restricted - Other	0.00	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00
<b>Total 320.20 · Restricted</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
320.30 · Unrestricted								
320.32 · 2013 PitP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320.30 · Unrestricted - Other	0.00	0.00	0.00	0.00	95.00	0.00	95.00	0.00
<b>Total 320.30 · Unrestricted</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>95.00</b>	<b>0.00</b>	<b>95.00</b>	<b>0.00</b>
320.00 · Contributions Income - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 320.00 · Contributions Income</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>95.00</b>	<b>0.00</b>	<b>6,095.00</b>	<b>6,000.00</b>
322.00 · Park Use Rental								
322.50 · Cleaning and Security Deposit	0.00	0.00	0.00	0.00	-400.00	0.00	-400.00	0.00
322.00 · Park Use Rental - Other	0.00	0.00	0.00	0.00	750.00	450.00	750.00	450.00
<b>Total 322.00 · Park Use Rental</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>450.00</b>	<b>350.00</b>	<b>450.00</b>
322.60 · Water Tower PGE	0.00	0.00	0.00	0.00	770.00	713.55	770.00	713.55
323.00 · Founders' Day Committee	0.00	0.00	0.00	0.00	64.00	0.00	64.00	0.00
340.00 · Grants								
340.10 · Board of Supervisors	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
340.20 · Dean Witter Foundation	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
340.00 · Grants - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 340.00 · Grants</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>
4010 · Campaign Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4090 · Membership Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4130 · Legacies & Bequests	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4150 · Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4170 · Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4190 · Reimbursed Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>39,656.64</b>	<b>34,305.00</b>	<b>6,000.00</b>	<b>31,000.00</b>	<b>4,879.66</b>	<b>3,663.55</b>	<b>50,536.30</b>	<b>68,968.55</b>
<b>Expense</b>								
414.10 · Licenses and Permits	0.00	0.00	0.00	0.00	220.00	0.00	220.00	0.00



**TVCS D Park**  
**Profit & Loss Budget vs. Actual**  
 July 1, 2014 through May 6, 2015

	Measure A Restricted		Restricted		Unrestricted		TOTAL	
	(Park)		(Park)		(Park)			
	Jul 1, '14 - May 6, 15	Budget	Jul 1, '14 - May 6, 15	Budget	Jul 1, '14 - May 6, 15	Budget	Jul 1, '14 - May 6, 15	Budget
6180 · Insurance								
6185 · Liability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6190 · Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6180 · Insurance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 6180 · Insurance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6200 · Interest Expense								
6210 · Finance Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6220 · Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6375 · Mortgage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6200 · Interest Expense - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 6200 · Interest Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6250 · Postage and Delivery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6260 · Printing and Reproduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6290 · Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6340 · Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6350 · Travel & Ent								
6360 · Entertainment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6370 · Meals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6380 · Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6350 · Travel & Ent - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 6350 · Travel &amp; Ent</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6390 · Utilities								
6400 · Gas and Electric	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6410 · Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6390 · Utilities - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 6390 · Utilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6450 · Contract Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6550 · Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6560 · Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6670 · Program Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6770 · Supplies								
6780 · Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6790 · Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6770 · Supplies - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 6770 · Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>9,569.83</b>	<b>31,800.00</b>	<b>0.00</b>	<b>15,900.00</b>	<b>588.57</b>	<b>2,117.84</b>	<b>10,158.40</b>	<b>49,817.84</b>
<b>Net Ordinary Income</b>	<b>30,086.81</b>	<b>2,505.00</b>	<b>6,000.00</b>	<b>15,100.00</b>	<b>4,291.09</b>	<b>1,545.71</b>	<b>40,377.90</b>	<b>19,150.71</b>
<b>Other Income/Expense</b>								
<b>Other Income</b>								
7030 · Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Expense</b>								
8010 · Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>30,086.81</b>	<b>2,505.00</b>	<b>6,000.00</b>	<b>15,100.00</b>	<b>4,291.09</b>	<b>1,545.71</b>	<b>40,377.90</b>	<b>19,150.71</b>



May 8, 2015

**Board of Directors**

Bill Bonini  
President

Deborah Parrish  
Vice-President

Patty Oku  
Board Member

Sue Sims  
Board Member

Hope Sturges  
Board Member

Mr. Bruce Abbott, Business Manager  
Shoreline Unified School District  
P.O. Box 198  
Tomales, CA 94971

Dear Bruce,

The Tomales Village Community Services District Board of Directors held a Special Meeting on April 29, 2015 and unanimously voted to remove the depreciation expense from the Shoreline Unified School District's annual sewer service fees for 2014 and 2015. If you have any questions, please feel free to contact me at any time at (707) 322-5237.

Sincerely,

**Administrator**

Karl W. Drexel, SDA

Bill Bonini, President of the Board  
TVCS D



**TOMALES VILLAGE COMMUNITY SERVICES  
DISTRICT**

**TVCSD SEWER ENTERPRISE**

**DRAFT**

**INCOME AND EXPENSE BUDGET  
Fiscal Year 2015-2016**

**Submitted**

**4-8-15**

**5-13-15**

# **TOMALES VILLAGE COMMUNITY SERVICES DISTRICT**

P.O. Box 303 Tomales, CA 94971 707/878-2767 Fax 707/575-4306

**DATE:** April 8, 2015

**TO:** Board of Directors, TVCSD  
Financial Advisory Committee

**FROM:** Karl Drexel, Administrator

**SUBJECT:** Proposed TVCSD Budget for Fiscal Year 2015-16

I reviewed the Operating Income and Expense reports of previous years, along with previous budgets to develop this fiscal year's budget. It is difficult to prepare a reasonable Draft Budget for the forthcoming fiscal year without knowing the direction the Board is going with regards to the future administrative, financial and operational structure of the District. However, this budget has taken into consideration separate contracts for Financial Management Services, Administrative Management Services and Operation and Maintenance Services. The latter service contract is anticipated to go up by a minimum of 3% from previous years due to the proposed restrictive requirements included in the Draft Tentative Order from the Regional Water Quality Control Board. Phillips & Associates and your Administrator were able to negotiate the proposed revisions of this Draft Order so the cost of monitoring, testing and capital investments did not go up as much as anticipated. Also, even though the Rural Community Assistance Corporation has undertaken a Financial Analysis of the District, that study has been put on hold at the request of the Financial Advisory Committee. The last rate increase the District instituted was in 2009 approved by the community for \$5/mo to be restricted for the debt servicing account for the solar project. That income is restricted to paying down the debt on the solar and cannot be used for operations and maintenance. The last previous rate increase for operations was a \$7/month increase in 2006. Although the last several District auditors, and the preliminary findings of the RCAC, have recommended additional rate increases, this budget does not address that issue. However, with the State Controller's accounting and State Water Resources Control Board regulations, which determines profitability of operations only using Operating Income (service charges) and Operating Expenses, the District is still unable to cover its operating costs with service charges alone when the non-cash depreciation expense is included.

This budget, also, does not include depreciation, nor is the Reserve contribution element of the Memorandum of Agreement with Shoreline Unified School District considered a part of the school district's service fees for this year. This budget does not take into consideration the SUSD's share of additional operating expenses that are being withheld from the District, either. That reserve element and previous billings cannot be considered until the Board decides the future of that agreement. The reserve accounts the District does have that have been built up over the last fifteen years have been built up by taking an arbitrary percentage of the Net Income before depreciation and entered into a specific reserve fund. This year's budget does not predict a positive Net Income, even before depreciation, so no reserves are calculated. Future years will still require additional rate increases to cover depreciation and increased costs due to inflation, as well as developing a replacement account for Capital Improvements; but this proposed budget does not address those issues. The Board is advised to complete the rate study being developed and provided free of charge by the RCAC, to determine the amount the District should be charging for service fees and building reserves over the next five to ten years.

When the District was formed in 1999, the sewer rates were among the highest in the State. However, Tomales is well below the average rates statewide with populations between 100 and 300 providing secondary sewer treatment, and is the third lowest rate of the six West Marin sewer service agencies. Rates for the community do not increase with this budget.

Cost of living increases of sewer service fees on an annual basis need to be considered in the future in order to meet the State requirements of meeting operating costs; however that should be determined by a qualified third party consultant. Likewise, the District is advised to proceed cautiously, with legal advice, if negotiating a new agreement with Shoreline or rates could be prohibitive for the rest of the community.

The following descriptions indicate the changes in expenses and revenues for the upcoming fiscal year:

### **PARK DIVISION**

Following the District's auditor's suggestions, the Park budget and balance sheet has been separated from the combined District budgets of the past. The Park budget will follow in its own format in May, after the Park Advisory Committee develops a proposed Work Plan for Measure A funds.

### **SEWER DIVISION**

### **RESTRICTED FUNDS**

### **OPERATING INCOME**

#### **Sewer Service Fees**

The rate increase in 2009 of \$5/EU per month was designated for the repayment of the Bond issue for the Solar Project. This fee is restricted for that use and is separate from other operating income. This account, in addition to the solar rebate projected for this year, will cover the Bond payment in December of 2015.

#### **CSI Solar Rebate**

As mentioned earlier, the California Solar Initiative rebate will help offset the repayment of the Bond issue. The Solar System generates enough energy to not only reduce the monthly PGE costs, but with the CSI program, we receive rebates from PGE based on these costs. With the CSI and the approved rate increase in 2009, the costs of the solar project are covered with a portion going to future payments. The CSI Rebate will end after the '15-'16 Fiscal Year, however there will be a reserve of 75% of the following years solar payment. Even though the CSI will end after this fiscal year, this budget does not include any additional rate increases of restricted funds. There is also a budget item for Solar maintenance, since the system is now five years old.

## **NON-OPERATING INCOME**

### **Transfer In**

This budget does not anticipate additional major Capital replacements in the Solar system.

## **EXPENSES**

### **Solar Lease Agreement**

The Solar System was purchased with the sale of Clean Renewable Energy Bonds and the Bond agreement sets up the sale as a lease until the bonds are paid off. This lease payment and Admin Fee amounts to \$18,691.18 each year. The Bond sale will be paid back in another 10 years. The cash from the CSI and the 2009 rate increase more than cover the cash outlay this year. This is the only budgeted expense in Restricted Funds.

## **SEWER DIVISION**

### **UNRESTRICTED FUNDS**

## **OPERATING INCOME**

### **Sewer Service Fees**

The current rate for sewer service is \$63 per month per equivalent unit, or \$756 per year. However, as mentioned earlier, \$5/month per EU is projected to help offset the initial annual costs of the solar system, and is set aside in a separate account to be used for paying down the CREBS bond. This portion of the sewer fee is not part of operating income and has no influence on the operating expenses. Service Fees from SUSD amount to about 1/3 of the operating costs for the year, based on the current budget. Additionally, SUSD is responsible for their portion of District loans and the pay back of a loan to them during the initial construction. Last year the auditor instituted a monthly expense for depreciation, but again this budget does not include that. Since depreciation has been a year end adjustment in the past, the SUSD had not been billed for their share of the depreciation expense in years past. In an effort to rectify the increased operating costs as a component of the Shoreline Agreement, the District increased the Shoreline bill by the corresponding increase and met with resistance from Shoreline. They have withheld \$25,000 from the last year's billing, so until the District decides what they want to do about that, this budget does not include a depreciation or Reserve fund component of the Shoreline bill. This Budget, as with past Budgets, includes a Capital Improvement Component per the Shoreline Agreement and will help offset the needed Capital Improvements presented in this Budget. It is still anticipated that additional hookups and new customers in future years will help close the operating deficit after depreciation expenses are considered, but future rate increases will still be required. Future depreciation expense and capital

project revenues will need to be addressed in subsequent budgets; however, a rate increase is not recommended for this budget.

### **SUSD Sinking Fund**

This Budget item is the SUSD's debt service requirement for their portion of the State Revolving Fund loan.

### **Connection Fees**

There have not been any hook-up fees for the last few years even though they had been anticipated and budgeted for in the past. However, given the time involved for annexation and development, it is not anticipated that any of the Kitts' properties or the Derbes/Hodges owned properties on Second St. will be ready this fiscal year, and therefore no connection fees or annexation fees are being budgeted for this year.

### **Levy 4**

The Levy 4 Unitary Tax from the County was reduced from its historic levels a few years ago and it was unknown what it would be. We budgeted \$8,000 the first year and the actual came in at about \$10,000. Although the amount varies from year to year there is no indication that the amount will change noticeably this year, so the Levy 4 budget item is projected conservatively at \$8,200.

## **NON OPERATING INCOME**

### **Interest Income**

The District's cash position has improved over the years, with the replenishment of the Reserve Funds and Net Income. Interest is a factor of the economy and varies from year to year based on the current interest rates, the amount of cash balances and continual research on various bank offers. One large interest item is the interest on a loan the SUSD is paying the District back. This amounts to approximately \$1,300 this year.

### **Transfer In**

With the new Tentative Order for waste discharge, this budget does anticipate additional costs for Operation and Maintenance and new capital equipment. This budget has dedicated a Transfer In from Operational Reserves of \$10,000 to offset any increased O&M costs related to the new permit; and an additional \$6,000 from the Capital Reserves for new monitoring and testing equipment.

Additional new equipment expenses and maintenance costs related to the recommendations of Phillips & Assoc and the Matrix Group to CCTV the collection lines, replace irrigation guns and replace the irrigation motors. This budget considers videoing one half of the collection system this year for approximately \$5,500; replacing three of the seven irrigation guns at approximately \$9,000; and one of two irrigation motors for about \$4,000. The funds for these are transferred in from Capital & Operating Reserves and Unrestricted Cash, and are partially offset by the Capital Component of the Shoreline Agreement.

Several years ago the Board approved loans to the Park from the sewer division for the completion of the Park project, over and above what was repaid by grants. The Board approved loans up to \$20,000

and with the completion of the Park project those loans are in the process of being paid back. The Park has an outstanding balance at the time of this Draft Budget of \$3,211. There is no repayment budgeted for this year, so the balance will remain at \$3,211 going into the Fiscal 2015-2016. This Budget does not address a repayment, which will have to be a Board decision.

## **EXPENSES**

### **Collection, Treatment and Disposal**

With the installation of the Solar system, the PGE rates that would have been, are reduced to minimal levels. However, there are other ongoing expenses in the collection, treatment and disposal of the community's wastewater. This Budget reflects the reduced monthly PGE costs as well as the quarterly expense of cleaning the FOG separator.

### **Administrative Management Services**

The Administrator's current contract is tied to the Consumer Price Index (CPI) The CPI increase was waived in 2009, 2011, and 2014. This year's COLI is again not budgeted for at this time. In past years, a portion of the Administrator's fees have been reimbursed by grant contracts under the category of construction management, and therefore do not show up as expenses on the District's financials since they are not paid out of operating income. However, this fiscal year does not project any new grants that will offset some of the Administrator's time. However, given the probable removal of daily financial services from the Administrators scope of work, this budget reflects a decrease in the Administrative Services fees. Since there was no accepted proposal at the time of this Draft budget, the Administrator's fee schedule is reduced by the sum of 6 hours per week at the presumed rate of \$39/hour. Depending on the Scope of Work provided by a new accepted proposal for Financial Management Services, this could change based on the Financial Services that still might be required of the Administrator. Additionally, because the Administrator is still legally bound to supervise the District's finances per Government Code 61051, an additional 5 hours per month at \$65/hour is added back for this supervision. This number is a budgeted number and will vary plus or minus depending on the actual time requirements. Since there is no approved proposal for the Administrative Management Services contract at the time of this Draft Budget, this budget is presuming the existing contract will still be in place, with the revisions mentioned here.

### **Licenses and Permits**

Permit expenses will be roughly the same as in the past. Permits are for the District's Waste Discharge Requirement (WDR) permit, the California Integrated Water Quality System Project (CIWQS) and the County Hazardous Material Handling permit for the liquid chlorine at the Irrigation Field.

### **Insurance**

The District's insurance carrier, SDRMA, has voted to keep rates the same as last year for Property & Liability along with Worker's Compensation. This year they are changing the payment method for Worker's Comp from Quarterly to annually. The Health Insurance stipend for the Administrator was reduced by \$2400 (or 33%) per year a couple of years ago to more accurately reflect the cost of the Administrator's current health insurance expense. That remains the same this year.

## **Office Expense**

Copying, postage, office supplies, equipment and other office expenses (dues and subscriptions and publications) have been budgeted approximately the same as was actually spent this year. The primary differences are Office Supplies and Equipment, which were considerably more last year because of the new Tomales District office.

It was requested that a placeholder be inserted in this budget for Board Member stipends. Although there has been discussion about Board Member stipends the Board has not acted on that issue; this Budget only includes a nominal amount for the line item placement. Legally CSD stipends are limited to \$100 per meeting per Board member with a maximum of six meetings per month. The maximum legal Board stipend would therefore be \$600/month per member or \$36,000 per year. A Board stipend of \$50 per member per meeting, given the current attendance would equate to \$600 per year per member and \$1200 per member sitting on a committee or approximately \$4,200 per year. This budget does not address the issue of stipends.

This budget does include additional expenses for Board Member training above the state required Ethics and Harassment training. This budget also addresses an expense for the Tomales Office space being rented.

## **Financial Management Services**

Previous discussion and previous budgets included a line item for a part-time bookkeeper. Since that time, Requests for Proposals for Financial Management Services have gone out and at the time of this Draft Budget, no proposal has been accepted by the Board. Therefore, this budget has a Financial Management Services item that is based on what one proposal that was submitted called for. This was for all financial services for the District at \$65/hr for a time not to exceed 6 hours per week.

## **Operation and Maintenance Services**

There are Requests for Proposals out for Operation and Maintenance Services. At the time of this Draft Budget no proposals have been accepted by the Board. This budget presumes Phillips & Associates' Operation and Maintenance contract will still be in place. The Phillips contract is also tied to the CPI. Phillips waived their CPI increase in 2010, but took it in 2011 thru 2014. This budget reflects a 3.0% increase which will be determined after the September Invoice. The actual COLI for the Contract Operators will be determined by the October CPI and the budget will be adjusted accordingly. This expense item is also calculated for a 3% increase due to the more stringent monitoring and testing requirements of the waste discharge Tentative Order from the RWQCB.

## **Professional Fees**

Budgeted Professional Fees reflect an increase of the actual costs for this year due to increased legal work for proposed contracts and additional consultations for Board organization.

## **Publications and Notices**

The Newsletter and other publications and Notices have been reduced from previous budget levels to more accurately reflect the actual costs of these items.

### **Dues and Subscriptions**

This budget item is slightly higher than previous budgets to better reflect the actual costs. Some of the more important costs in this field are annual memberships in important organizations such as CSDA, CRWA, CWEA, and USA North. This also includes the annual costs for several software subscriptions.

### **Repairs and Maintenance**

This year's Budget for Repairs and Maintenance represents a projected increase in expenses related to the waste discharge Tentative Order. Although it cannot be known at this time what the final WDR will require, or the costs of testing and monitoring equipment, it is presumed that the integration of new equipment into the SCADA system, as well as rewriting report software, there will be an increase in costs in this area. Any other unexpected large repair costs will have to be designated from Operational or Capital Reserves.

### **Transportation/Meetings**

Transportation, Meetings and Seminars is budgeted to more accurately reflect actual costs. Last year's budget included training for Board members in this item, but that has been moved to its own line item.

### **Telephone and Internet Services**

This item reflects the addition of telephone and internet services at the Tomales Office.

### **OTHER OPERATING EXPENSES**

This year is an election year, so there will be costs inherent in that. The costs are determined by how many seats are open for election, the number of candidates and the number of voters. I used the same costs as the 2013 election. The District's LAFCO costs are a factor of the LAFCO budget, so it also varies from year to year. I have budgeted the same amount as last year, or \$104.

### **Long Term Debt**

The State Revolving Loan was the District's portion of the Sewer Improvement Project undertaken over the last ten years. For this year's Budget purposes, the Interest Payment is shown as an expense under Unrestricted Funds and the Principal Payment is treated as a Balance Sheet transaction per the Auditor's accounting methods.

## Park Loan Repayment

<u>Date</u>	<u>Amount</u>	<u>Balance</u>	
7/30/2004	4,500	4,500	
8/8/2007	7,000	11,500	
9/14/2007	16,000	27,500	
11/3/2007	7,000	34,500	
12/29/2007	(35,000)	(500)	Repay from Grants
5/27/2008	6,000	5,500	
6/1/2008	7,000	12,500	
6/26/2007	20,000	32,500	
6/28/2008	7,000	39,500	
7/11/2008	15,000	54,500	
9/9/2008	6,000	60,500	
9/29/2008	10,000	70,500	
11/3/2008	(35,000)	35,500	Repay from Grants
5/2/2009	10,000	45,500	
6/30/2009	(22,950)	22,550	Repay from Park Reserve
7/10/2009	7,000	29,550	
7/17/2009	10,000	39,550	
8/23/2010	1,100	40,650	
9/11/2010	6,000	46,650	
4/23/2011	(5,000)	41,650	Repay from Park Account
6/17/2011	(18,800)	22,850	Repay from Grants
6/21/2011	(8,639)	14,211	Repay from Grants
4/30/2012	(5,000)	9,211	Repay from Park Account
6/30/2014	(6000)	3,211	Repay from Park Account

## **Recommendations**

I recommend that the Board of Directors take the following actions:

- Review the attached Draft budget and provide questions, discussion and suggestions at the April 8, 2014 Board meeting.
- Review recommended changes from the Financial Advisory Committee at the May 13, 2015 Board meeting with any additions and corrections.
- Review and Adopt final Draft Budget at the May 20, 2015 Public Hearing with a first vote
- Review and Adopt Final Budget at the June 10, 2015 Board meeting with a second vote.
- Adopt Resolution 15-01 continuing the existing rate at the June 10, 2015 Board meeting.
- Adopt Resolution 15-02 to keep the standard hook-up fees at \$10,000 and keep the Ad Valorum tax rate at \$0.02 per \$100 valuation at the June 10, 2015 Board meeting.

Respectfully submitted,



Karl W. Drexel, SDA  
Administrator

**TVCS D Sewer Enterprise**  
**Profit & Loss Budget Overview**  
July 2015 through June 2016

	<u>Sewer Unrestricted</u>	<u>Solar System</u>	<u>TOTAL</u>
	<u>Jul '15 - Jun 16</u>	<u>Jul '15 - Jun 16</u>	<u>Jul '15 - Jun 16</u>
<b>Income</b>			
<b>301.00 · Service Charges</b>			
<b>301.10 · Service Charges - Monthly</b>	756.00		756.00
<b>301.15 · Service Charges - Annual Fees</b>	1,512.00		1,512.00
<b>301.20 · Service Charges - SUSD</b>	79,970.00		79,970.00
<b>301.30 · Service Charges - County</b>			
<b>301.35 · Solar Portion - County</b>		7,680.00	7,680.00
<b>301.30 · Service Charges - County - Other</b>	90,191.43		90,191.43
<b>Total 301.30 · Service Charges - County</b>	<u>90,191.43</u>	<u>7,680.00</u>	<u>97,871.43</u>
<b>301.40 · Capital Improvement Component</b>	6,460.00		6,460.00
<b>Total 301.00 · Service Charges</b>	<u>178,889.43</u>	<u>7,680.00</u>	<u>186,569.43</u>
<b>305.00 · SUSD Sinking Fund</b>	8,062.00		8,062.00
<b>311.00 · Interest Income</b>	1,422.00	0.00	1,422.00
<b>315.00 · Intergovernmental Revenues</b>			
<b>315.50 · Levy 4</b>	8,200.00		8,200.00
<b>315.00 · Intergovernmental Revenues - Other</b>		0.00	0.00
<b>Total 315.00 · Intergovernmental Revenues</b>	<u>8,200.00</u>	<u>0.00</u>	<u>8,200.00</u>
<b>316.00 · CSI Solar Rebate</b>		11,150.00	11,150.00
<b>318.00 · Other Nonoperating Income</b>			
<b>318.30 · Transfer In</b>	34,500.00		34,500.00
<b>Total 318.00 · Other Nonoperating Income</b>	<u>34,500.00</u>		<u>34,500.00</u>
<b>Total Income</b>	231,073.43	18,830.00	249,903.43
<b>Expense</b>			
<b>410.00 · Sewage Collection</b>	375.00		375.00
<b>411.00 · Sewage Treatment</b>	1,686.00		1,686.00
<b>412.00 · Sewage Disposal</b>	336.00		336.00
<b>414.00 · Administration and General</b>			
<b>414.05 · Administrator's Fees</b>	74,580.00		74,580.00
<b>414.22 · Licenses and Permits</b>	1,346.00		1,346.00
<b>414.30 · Insurance</b>			
<b>414.31 · Property &amp; Liability Insurance</b>	5,312.00		5,312.00
<b>414.33 · Worker's Comp Insurance</b>	738.00		738.00
<b>414.35 · Health Insurance Allowance</b>	4,800.00		4,800.00
<b>Total 414.30 · Insurance</b>	<u>10,850.00</u>		<u>10,850.00</u>
<b>414.40 · Office Expense</b>			
<b>414.49 · Other Office Expense</b>	80.00		80.00
<b>414.41 · Postage and Delivery</b>	211.00		211.00
<b>414.42 · Printing and Copies</b>	50.00		50.00
<b>414.43 · Office Supplies</b>	380.00		380.00
<b>414.44 · Sonic - Web Hosting</b>	239.40		239.40
<b>414.45 · Equipment Expense</b>	0.00		0.00
<b>414.46 · Board Meeting Expense</b>			
<b>414.465 · Board Member Stipend</b>	50.00		50.00
<b>414.467 · Board Training</b>	1,920.00		1,920.00
<b>414.46 · Board Meeting Expense - Other</b>	0.00		0.00
<b>Total 414.46 · Board Meeting Expense</b>	<u>1,970.00</u>		<u>1,970.00</u>

**TVCS D Sewer Enterprise**  
**Profit & Loss Budget Overview**  
July 2015 through June 2016

	<u>Sewer Unrestricted</u>	<u>Solar System</u>	<u>TOTAL</u>
	<u>Jul '15 - Jun 16</u>	<u>Jul '15 - Jun 16</u>	<u>Jul '15 - Jun 16</u>
414.47 · Clerical/Bookkeeping	20,280.00		20,280.00
414.48 · Office Rent	1,200.00		1,200.00
<b>Total 414.40 · Office Expense</b>	<b>24,410.40</b>		<b>24,410.40</b>
<b>414.50 · O&amp;M Contractual Services</b>	<b>67,832.00</b>		<b>67,832.00</b>
<b>414.55 · Professional Fees</b>			
414.56 · Legal Fees	2,000.00		2,000.00
414.57 · Accounting	5,000.00		5,000.00
414.58 · Consulting	2,000.00		2,000.00
<b>Total 414.55 · Professional Fees</b>	<b>9,000.00</b>		<b>9,000.00</b>
<b>414.60 · Publication and Notices</b>			
414.61 · Newsletter Expense	360.00		360.00
414.60 · Publication and Notices - Other	0.00		0.00
<b>Total 414.60 · Publication and Notices</b>	<b>360.00</b>		<b>360.00</b>
<b>414.62 · Dues and Subscriptions</b>	<b>1,510.00</b>		<b>1,510.00</b>
<b>414.65 · Renta and Leases</b>			
414.67 · Solar Lease Admin Fee	0.00	750.00	750.00
414.68 · Solar Lease Agreement		17,941.18	17,941.18
<b>Total 414.65 · Renta and Leases</b>	<b>0.00</b>	<b>18,691.18</b>	<b>18,691.18</b>
<b>414.70 · Repairs and Maintenance</b>			
414.71 · Plant and Building Maintenance	1,000.00		1,000.00
414.72 · Computer Repairs	250.00		250.00
414.73 · Equipment Repairs	1,150.00		1,150.00
414.76 · Collection System Maintenance	5,500.00		5,500.00
414.77 · Irrigation Field Maintenance	2,000.00		2,000.00
414.78 · Solar Panel Maintenance	400.00		400.00
<b>Total 414.70 · Repairs and Maintenance</b>	<b>10,300.00</b>		<b>10,300.00</b>
<b>414.75 · New Equipment</b>	<b>19,000.00</b>		<b>19,000.00</b>
<b>414.80 · Travel and Meetings</b>			
414.81 · Travel	1,200.00		1,200.00
414.83 · Meetings and Seminars	320.00		320.00
<b>Total 414.80 · Travel and Meetings</b>	<b>1,520.00</b>		<b>1,520.00</b>
<b>414.90 · Telephone and Internet Services</b>	<b>2,640.00</b>		<b>2,640.00</b>
414.95 · Miscellaneous Expenses	0.00	0.00	0.00
<b>Total 414.00 · Administration and General</b>	<b>223,348.40</b>	<b>18,691.18</b>	<b>242,039.58</b>
<b>417.00 · Other Operating Expenses</b>			
417.10 · Bank Service Charges	0.00		0.00
417.20 · Election Expense	428.31		428.31
417.30 · LAFCO Charges	124.00		124.00
<b>Total 417.00 · Other Operating Expenses</b>	<b>552.31</b>		<b>552.31</b>

**TVCS D Sewer Enterprise**  
**Profit & Loss Budget Overview**  
July 2015 through June 2016

	<u>Sewer Unrestricted</u>	<u>Solar System</u>	<u>TOTAL</u>
	<u>Jul '15 - Jun 16</u>	<u>Jul '15 - Jun 16</u>	<u>Jul '15 - Jun 16</u>
415.00 · Amortization Expense		0.00	0.00
415.50 · Depreciation Expense	0.00		0.00
420.20 · Interest Expense - SRF Loan	4,371.00		4,371.00
423.00 · Other Nonoperating Expenses			
423.20 · Awards and Gifts	175.00		175.00
<b>Total 423.00 · Other Nonoperating Expenses</b>	<u>175.00</u>		<u>175.00</u>
<b>Total Expense</b>	<u>230,843.71</u>	<u>18,691.18</u>	<u>249,534.89</u>
<b>Net Income</b>	<u><u>229.72</u></u>	<u><u>138.82</u></u>	<u><u>368.54</u></u>

**Tomales Village Community Services District  
Draft Budget Summary**

	<u>Jul '12 - Jun 13</u>	<u>Jul '13 - Jun 14</u>	<u>Budgeted Jul '14 - Jun 15</u>	<u>Projected Jul '14 - Jun 15</u>	<u>Budgeted Jul '15 - Jun 16</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>301.00 · Service Charges</b>					
<b>301.10 · Service Charges - Monthly</b>	1,512.00	1,512.00	1,512.00	1,512.00	756.00
<b>301.15 · Service Charges - Annual Fees</b>	756.00	756.00	756.00	756.00	1,512.00
<b>301.20 · Service Charges - SUSD</b>	84,785.00	64,510.00	68,918.00	73,118.00	79,970.00
<b>301.40 · Capital Improvement Component-SUSD</b>			17,234.00	5,202.00	6,460.00
<b>301.30 · Services Charges - County</b>					
<b>301.35 · Solar Portion</b>	7,680.00	7,680.00	7,680.00	7,680.00	7,680.00
<b>301.30 · Services Charges - County - Other</b>	89,986.83	90,191.43	96,000.00	90,986.00	90,191.00
<b>Total 301.30 · Services Charges - County</b>	<u>97,666.83</u>	<u>97,871.43</u>	<u>103,680.00</u>	<u>98,666.00</u>	<u>97,871.00</u>
<b>Total 301.00 · Service Charges</b>	184,719.83	164,649.43	192,100.00	174,052.00	186,569.00
<b>305.00 · SUSD Sinking Fund Revenue</b>	1,942.00	8,062.00	6,241.00	8,062.00	8,062.00
<b>311.00 · Interest Revenues</b>	1,801.28	1,616.37	1,584.00	1,490.00	1,422.00
<b>315.00 · Intergovernmental Revenues</b>					
<b>315.50 · Levy 4</b>	9,388.23	8,090.87	9,388.23	9,256.00	8,200.00
<b>Total 315.00 · Intergovernmental Revenues</b>	<u>9,388.23</u>	<u>8,090.87</u>	<u>9,388.23</u>	<u>9,256.00</u>	<u>8,200.00</u>
<b>316.00 · CSI Solar Rebate</b>	14,623.08	14,540.98	14,400.00	13,050.00	11,150.00
<b>317.00 · Other Operating Income</b>	1,118.19				
<b>318.00 · Other Nonoperating Revenue</b>					
<b>318.30 · Transfer In</b>	7,000.00		10,000.00	28,650.00	34,500.00
<b>Total 318.00 · Other Nonoperating Revenue</b>	<u>7,000.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>28,650.00</u>	<u>34,500.00</u>
<b>Total Income</b>	<u>220,592.61</u>	<u>196,959.65</u>	<u>233,713.23</u>	<u>234,560.00</u>	<u>249,903.00</u>
<b>Gross Profit</b>	220,592.61	196,959.65	233,713.23	234,560.00	249,903.00
<b>Expense</b>					
<b>410.00 · Sewage Collection</b>	385.80	350.00	385.80	365.00	375.00
<b>411.00 · Sewage Treatment</b>	3,160.76	935.44	1,732.96	2,155.00	1,686.00
<b>412.00 · Sewage Disposal</b>	12.59	-49.59	313.60	1,062.00	336.00
<b>414.00 · Administration and General</b>					
<b>414.05 · Administrator's Fees</b>	79,053.95	81,048.00	81,048.00	81,048.00	74,580.00
<b>414.22 · Licenses and Permits</b>	1,042.50	1,272.50	1,300.00	1,326.00	1,346.00
<b>414.30 · Insurance</b>					
<b>414.31 · Property &amp; Liability Insurance</b>	5,329.33	5,269.54	5,329.33	5,312.82	5,312.00
<b>414.33 · Worker's Comp Insurance</b>	668.75	609.00	704.00	736.00	738.00
<b>414.35 · Health Insurance Allowance</b>	7,200.00	4,800.00	4,800.00	4,800.00	4,800.00
<b>Total 414.30 · Insurance</b>	<u>13,198.08</u>	<u>10,678.54</u>	<u>10,833.33</u>	<u>10,848.82</u>	<u>10,850.00</u>

**Tomales Village Community Services District  
Draft Budget Summary**

	<u>Jul '12 - Jun 13</u>	<u>Jul '13 - Jun 14</u>	<u>Jul '14 - Jun 15</u>	<u>Jul '14 - Jun 15</u>	<u>Jul '15 - Jun 16</u>
<b>414.40 - Office Expense</b>					
414.41 - Postage and Delivery	139.70	215.89	180.00	106.00	211.00
414.42 - Printing and Copies	58.31	894.36	180.00	102.00	50.00
414.43 - Office Supplies	541.18	887.61	300.00	1,634.00	380.00
414.44 - Sonic - Web Hosting	219.45	219.45	239.40	239.40	239.40
414.45 - Equipment Expense	518.85			300.00	
414.46 - Board Meeting Exp	1,061.06	1,257.51	1,068.00	115.00	
414.465 - Board Member Stipend					50.00
414.467 - Board Member Training					1,920.00
414.48 - Office Rent				1,200.00	1,200.00
414.49 - Other Office Expense				80.56	80.00
414.47 - Clerical/Bookkeeping					20,280.00
<b>Total 414.40 - Office Expense</b>	<u>2,538.55</u>	<u>3,474.82</u>	<u>1,967.40</u>	<u>3,776.96</u>	<u>24,410.40</u>
<b>414.50 - Contractual Services</b>	60,316.22	62,081.99	63,734.00	63,691.00	72,504.00
<b>414.55 - Professional Fees</b>					
414.56 - Legal Fees	256.25		5,000.00	750	2,000.00
414.57 - Accounting	5,125.00	5,000.00	4,500.00	4,500.00	5,000.00
414.58 - Consulting			10,000.00	13,650.00	2,000.00
<b>Total 414.55 - Professional Fees</b>	<u>5,381.25</u>	<u>5,000.00</u>	<u>19,500.00</u>	<u>18,150.00</u>	<u>9,000.00</u>
<b>414.60 - Publication and Notices</b>					
414.61 - Newsletter Expense	104.87	382.21	210.00	210.00	360.00
414.60 - Publication and Notices - Other	84.00	95.25	300.00	1,100.00	
<b>Total 414.60 - Publication and Notices</b>	<u>188.87</u>	<u>477.46</u>	<u>510.00</u>	<u>1,310.00</u>	<u>360.00</u>
<b>414.62 - Dues and Subscriptions</b>	1,503.40	1,455.79	1,470.00	1,430.00	1,510.00
<b>414.65 - Rents and Leases</b>					
414.68 - Solar Lease Agreement	17,941.18		17,941.18	17,941.18	17,941.18
414.67 - Solar Lease Admin Fee	750.00	750.00	750.00	750.00	750.00
<b>Total 414.65 - Rents and Leases</b>	<u>18,691.18</u>	<u>750.00</u>	<u>18,691.18</u>	<u>18,691.18</u>	<u>18,691.18</u>
<b>414.70 - Repairs and Maintenance</b>					
414.78 - Solar Panel Maintenance					400.00
414.77 - Irrigation Field Maintenance	3,065.00	579.00	1,250.00		2,000.00
414.76 - Collection System Maintenance					5,500.00
414.71 - Plant and Building Maintenance	194.58	478.78	250.00	910.00	1,000.00
414.72 - Computer Repairs		240.00	250.00	1,748.00	250.00
414.73 - Equipment Repairs	1,069.74	3,714.77	2,000.00	2,250.00	1,150.00
<b>Total 414.70 - Repairs and Maintenance</b>	<u>4,329.32</u>	<u>5,012.55</u>	<u>3,750.00</u>	<u>4,908.00</u>	<u>10,300.00</u>

**Tomales Village Community Services District  
Draft Budget Summary**

	<u>Jul '12 - Jun 13</u>	<u>Jul '13 - Jun 14</u>	<u>Jul '14 - Jun 15</u>	<u>Jul '14 - Jun 15</u>	<u>Jul '15 - Jun 16</u>
414.75 · New Equipment				15,300.00	19,000.00
414.80 · Travel and Meetings					
414.82 · Lodging					
414.81 · Travel	209.96	1,499.54	720.00	1,007.00	1,200.00
414.83 · Meetings and Seminars	198.91	445.00	2,000.00	1,402.00	320.00
<b>Total 414.80 · Travel and Meetings</b>	<u>408.87</u>	<u>1,944.54</u>	<u>2,720.00</u>	<u>2,409.00</u>	<u>1,520.00</u>
414.90 · Telephone & Internet Servcie	2,097.40	1,150.79	1,116.60	2,550.00	2,640.00
414.95 · Miscellaneous	208.95	8.43			
<b>Total 414.00 · Administration and General</b>	<u>188,958.54</u>	<u>174,355.41</u>	<u>206,640.51</u>	<u>210,138.96</u>	<u>246,711.58</u>
417.00 · Other Operating Expenses					
417.10 · Bank Service Charges	14.91				
417.20 · Election Charges		428.31			428.00
417.30 · LAFCO Charges	104.00	238.87	104.00	124.00	124.00
<b>Total 417.00 · Other Operating Expenses</b>	<u>118.91</u>	<u>667.18</u>	<u>104.00</u>	<u>124.00</u>	<u>552.00</u>
420.00 · Interest Expense-Long-Term Debt					
420.20 · Interest Payment - SRF Loan	5,782.38	5,323.50	5,782.38	4,853.00	4,371.00
<b>Total 420.00 · Interest Expense-Long-Term Debt</b>	<u>5,782.38</u>	<u>5,323.50</u>	<u>5,782.38</u>	<u>4,853.00</u>	<u>4,371.00</u>
423.00 · Other Nonoperating Expenses					
423.20 · Awards and Gifts	183.38	174.12		365.00	175.00
<b>Total 423.00 · Other Nonoperating Expenses</b>	<u>183.38</u>	<u>174.12</u>	<u>0.00</u>	<u>365.00</u>	<u>175.00</u>
<b>Total Expense</b>	<u>198,602.36</u>	<u>181,756.06</u>	<u>214,959.25</u>	<u>219,062.96</u>	<u>254,206.58</u>
<b>Net Ordinary Income</b>	<u>21,990.25</u>	<u>15,203.59</u>	<u>18,753.98</u>	<u>15,497.04</u>	<u>-4,303.58</u>
<b>Net Income</b>	<u><u>21,990.25</u></u>	<u><u>15,203.59</u></u>	<u><u>18,753.98</u></u>	<u><u>15,497.04</u></u>	<u><u>-4,303.58</u></u>

# TOMALES VILLAGE COMMUNITY SERVICES DISTRICT

P.O. Box 303 Tomales, CA 94971 707/878-2767 Fax 707/575-4306

**DATE:** May 5, 2015

**TO:** Board of Directors, TVCSD

**FROM:** Financial Advisory Committee **DRAFT - BUDGET NARRATIVE**

**SUBJECT:** Proposed TVCSD Budget for Fiscal Year 2015-16

## **OVERVIEW:**

Many important new factors affect the Fiscal Year 2015-16 Budget Proposal. With much board training, hard work and analysis in 2014-15, the Board is in process of changes to the future structure of the District. *Ratepayer participation is encouraged and welcomed.*

This budget takes into consideration separate contracts for District Management, Financial Services, and Plant Operation and Maintenance Services. A competitive bidding process has begun for three new contracts. Requests for Proposals are being received and evaluated in the near future. Among other things, the Board is developing a Capital Improvement Plan, a Reserve Policy, and completing the Policy Manual. There are several new budget items.

- The Matrix Group Independent Management Study is being finalized in May. It provides major insights and many strong recommendations for improvement, as well as reduction in expense, for the District's long-term financial sustainability.
- Rural Community Assistance Corporation (RCAC) is developing, at no cost, a Rate Analysis of the District regarding the fees required to build future reserves. Their initial report focused solely on Revenue, with no Expense analysis, so the final report was re-prioritized by the Board to follow the Matrix Report.

Numerous items are targeted below for review or change in expense and revenue estimates for the upcoming fiscal year:

### **MAJOR ISSUE FOR 2015-16: Shoreline Unified School District (SUSD)**

Our partner SUSD's Memorandum of Agreement is in process of review and discussion by both Boards. Originally about 50%, current contract is now for about 1/3 of TVCSD annual operating costs, based on the current budget. SUSD is also responsible for their portion of District loans and a loan to them during initial construction. The District is proceeding cautiously, with legal advice, in negotiating a new agreement with Shoreline. Cost of test-metering of actual off-season and on-season usage is being researched, for proposed data analysis of usage.

Last year, for the first time, the CSD auditor instituted a monthly expense for depreciation. The Administrator billed SUSD for the corresponding increase. SUSD objected and withheld payment of \$25,000 until the question is resolved. Recommendations to waive this new expense are being discussed and considered. This budget does not include the depreciation, nor the Reserve contribution element as part of SUSD's fees for this year.

### **PARK DIVISION**

Following the District's Auditor's recommendation, the Park budget and balance sheet has been separated from the combined District budget. The Park Advisory Committee will produce a proposed Work Plan for Measure A funds for the final draft budget.

## **SEWER DIVISION: RESTRICTED FUNDS, OPERATING INCOME**

### **Sewer Service Fees**

The current sewer service rate is \$63 per month per equivalent unit, or \$756 per year. *A rate increase is not recommended for this budget.*

### **California Solar Initiative (CSI) Rebate**

The Solar System generates energy to reduce monthly PGE costs, and we receive PGE rebates based on these costs. The CSI Rebate will end after the '15-'16 Fiscal Year, however there will be a reserve of 75% of the following years solar payment. This budget does not include any additional rate increases of restricted funds.

NOTE: The 2009 rate increase of \$5/month per EU was established to help offset the initial annual costs of the solar system, is set aside in a separate account for the repayment of the Bond issue for the Solar Project, and is separate from other operating income. This account and the solar rebate projected for this year will cover the Bond payment in December 2015.

### **NON-OPERATING INCOME**

**Transfer In:** No major Capital replacements in the Solar system anticipated.

### **EXPENSES**

#### **Solar Lease Agreement**

The Solar System was purchased with the sale of Clean Renewable Energy Bonds. The Bond agreement sets up the sale as a lease until the bonds are paid off in 10 years. This lease payment and Admin Fee is \$18,691.18 each year *[NOTE: verify recipient of Fee].*

## **SEWER DIVISION: UNRESTRICTED FUNDS, OPERATING INCOME**

**SOLAR SYSTEM:** includes maintenance budget item, since the system is now five years old.

### **SUSD Sinking Fund**

This is SUSD's debt service requirement for their portion of the State Revolving Fund loan.

### **Capital Improvement Component**

Per SUSD Agreement: will help offset the needed Capital Improvements presented in this Budget. It is still anticipated that additional hookups and new customers in future years will help close the operating deficit after depreciation expenses are considered.

### **Connection Fees**

It is not anticipated that any of the Kitts' properties or the Derbes/Hodges owned properties on Second St. will be ready this fiscal year, and therefore no connection fees or annexation fees are being budgeted for this year.

### **Levy 4**

The Levy 4 Unitary Tax from the County was reduced from its historic levels a few years ago. \$8,000 budgeted the first year; actual came in at about \$10,000. The amount varies from year to year but there is no indication that the amount will change noticeably this year.

### **NON OPERATING INCOME**

#### **Interest Income**

The District's cash position has improved over the years, with the replenishment of the Reserve Funds and Net Income. Interest rates are a factor of the economy and vary from year to year. Of note is the approximately \$1,300 interest on a loan the SUSD is paying back to the District.

## **NON OPERATING INCOME: Transfer In**

Several years ago the Board approved loans up to \$20,000 to the Park from the sewer division for completion of Park improvements, beyond what was covered by grants. The Park has an outstanding balance at the time of this Draft Budget of \$3,211.

New equipment and maintenance costs recommended by Phillips & Assoc and Matrix Group:

- CCTV collection lines, videoing one half of the collection system this year for approximately \$5,500
- Replacing three of the seven irrigation guns at approximately \$9,000
- Replacing one of two irrigation motors for about \$4,000.

The funds for these are transferred in from Capital & Operating Reserves and Unrestricted Cash, and are partially offset by the Capital Component of the Shoreline Agreement.

## **EXPENSES**

### **Collection, Treatment and Disposal**

ongoing expenses in the collection, treatment and disposal of the community's wastewater and quarterly expense of cleaning the FOG separator.

### **Administrative Management Services CATEGORY TARGETED**

Overall estimated hours scaled back to the original part-time definition. Major restoration of the system was completed many years ago by Plant Operator, Phillips & Assoc. Installation of new ponds and Park renovation had allowed the Administrator job to expand to full time; contract was not renegotiated of when those jobs were completed. *Additional reduction:* With removal of daily financial services from the Administrators scope of work, expense decreased by the sum of 6 hours per week at the presumed rate of \$39/hour. The current contract is tied to the Consumer Price Index (CPI) The CPI increase was waived in 2009, 2011, 2014 and 2015

### **Financial Services NEW CATEGORY**

Previous discussion and budgets included a line item for a part-time bookkeeper, potentially shared with another district. Matrix Group and Finance Committee surveys of similar districts indicate a range between \$2500 - \$8000 annually is appropriate.

### **Operation and Maintenance Services CATEGORY TARGETED:**

This budget is based upon current Plant Operator Phillips & Assoc. existing agreement. Major repairs to system were completed many years ago, and there was no renegotiation of contract at that time. Estimate is reduced due to large reduction of hours required to maintain system. In Phillips & Assoc. own words, the treatment plant is a simple system, still young and in excellent condition, and in part-time maintenance mode.

**INCREASES TARGETED:** Current agreement is tied to the CPI. Phillips waived their CPI increase in 2010, but took it in 2011 thru 2014. This budget reflects a **3.0% COLI increase; also** calculated for a **10% increase** due to the more stringent monitoring and testing requirements expected in the waste discharge **Tentative** Order from the RWQCB.

### **NEW BUDGET ITEMS/CATEGORIES:**

The Board requests a nominal amount placeholder line-item for Board Member stipends, in acknowledgement of the time required to provide oversight. Legally, CSD stipends are limited to \$100 per meeting per Board member with a maximum of six meetings per month. Given current attendance, a stipend of \$50 per meeting would be \$600 per year per member (\$1200 per member sitting on a committee) or roughly \$4,200 per year.

- Board Member training expenses, above state required Ethics & Harassment training.
- Tomales District Office rental expense
- Telephone and Internet services at the Tomales Office.

**Insurance TARGETED - Health Insurance: Inappropriate for an Independent Contractor.**

The District's insurance carrier, SDRMA, has voted to keep rates the same as last year for Property & Liability, and Worker's Compensation. This year they are changing the payment method for Worker's Comp from Quarterly to annually.

**Licenses and Permits**

Expenses will be roughly the same as in the past.

**Permits:** Waste Discharge Requirement (WDR), California Integrated Water Quality System Project (CIWQS), and County Hazardous Material Handling for liquid chlorine at Irrigation Field.

**Office Expense TARGETED: Some items may be inappropriate for an Independent Contractor**  
Copying, postage, office supplies, equipment and other office expenses have been reduced **(dues and subscriptions and publications)< Duplicated, see below**

**Professional Fees**

Budgeted Professional Fees reflect an increase of the actual costs for this year due to increased legal work for proposed contracts and additional consultations for Board organization.

**Publications and Notices NO REDUCTION: line item needed - Newsletter Editor stipend.**

The Newsletter and other publications and Notices have been reduced from previous budget levels to more accurately reflect actual costs.

**Dues and Subscriptions TARGETED: Duplicated line item – also in Office Expense.**

This includes the annual costs for several software subscriptions, and annual memberships in organizations such as CSDA, CRWA, CWEA, and USA North.

**Repairs and Maintenance TARGETED: Tentative, speculative.**

There may be an increase in expenses related to the RWQCB waste discharge **Tentative** Order for integration of new equipment into the SCADA system, as well as rewriting report software. The Operational or Capital Reserves budget will be amended at such time these costs are determined, along with any other unexpected large repair costs

**Transportation/Meetings TARGETED: Some items Independent Contractor responsibility**

Transportation, Meetings and **Seminars** more accurately reflect actual costs. 2014-15 budget included training for Board members; now its own line item. **Note: suggest keeping it here.**

**OTHER OPERATING EXPENSES**

Election year costs are determined by how many seats are open, number of candidates and number of voters. Same costs as 2013 election estimated.

**Long Term Debt**

The State Revolving Loan was the District's portion of the Sewer Improvement Project undertaken over the last ten years. Interest Payment is shown as an expense under Unrestricted Funds and the Principal Payment is treated as a Balance Sheet transaction per the Auditor's accounting methods.

**TOMALES VILLAGE COMMUNITY SERVICES  
DISTRICT**

**TVCSD PARK**

**DRAFT**

**INCOME AND EXPENSE BUDGET  
Fiscal Year 2015-2016**

**Submitted  
5-13-15**

# **TOMALES VILLAGE COMMUNITY SERVICES DISTRICT**

P.O. Box 303 Tomales, CA 94971 707/878-2767 Fax 707/575-4306

**DATE:** May 13, 2015  
**TO:** Board of Directors, TVCSD  
Park Advisory Committee  
**FROM:** Karl Drexel, Administrator  
**SUBJECT:** Proposed TVCSD Park Budget for Fiscal Year 2015-16

I reviewed the Operating Income and Expense reports of the TVCSD Park for previous years, along with previous budgets to develop this fiscal year's budget. The Park's Income in previous years was generated by grants, fund raising efforts, rental income and donations. The Income stream was sketchy at best and varied from year to year. With the implementation of Measure A, a more reliable source of income will help in completing needed Capital Projects and regular maintenance costs.

The following descriptions indicate the changes in expenses and revenues for the upcoming fiscal year:

## **RESTRICTED FUNDS**

### **OPERATING INCOME**

#### **Measure A**

Measure A funds are distributed twice a year – once in July and once in January. The anticipated disbursement from the County for fiscal year 2015-2016 is \$27,387. As per the measure's requirements, the bulk of these funds will be designated for capital projects as recommended by the Park Advisory Committee and approved by the Board. A small amount (\$2500) is set aside in unrestricted funds for general maintenance. With the balance of 2014-2015 Measure A funds, the total allocation for capital projects is \$54,416 as indicated in the Annual Work Plan at the end of this budget.

#### **Previous Grants**

Previous Grants from the Marin County Board of Supervisors (\$15,000) and the Dean Witter Foundation (\$10,000), as well as the grant from the Tomales Farm and Flea Market for an entrance gate (\$1,500), have been set aside for the approved capital projects in the 2015-2016 Work Plan. These funds will supplement Measure A funds on specific projects, notably the new gazebo.

## **EXPENSES**

### **Accessible Water Faucets**

A drinking faucet was identified as a top priority several years ago, and plumbing was installed at the outside wall of the bathrooms when the bathrooms were built. The faucet, however, was never installed. This budget sets aside \$3,000 for the purchase and installation of accessible drinking faucets from Measure A Funds.

### **Gazebo and Shade Shelter**

The Gazebo plans have been submitted for engineered drawings and next steps are to get permits and start construction. With funding from the Marin County Board of Supervisors, the Dean Witter Foundation and proceeds from Party in the Park (\$5,000) work has already started. An additional \$18,000 is set aside in this budget for further work on the Gazebo as indicated on the Work Plan - \$12,000 in Measure A funds and \$6,000 in grant money.

### **Handicap Path Retaining Wall**

The bank above the handicap path at the spring rockers has eroded to a point that is no longer manageable by back filling. The Park fence is being undermined and the path is being reduced in width. A small retaining wall needs to be built to stabilize the bank and reestablish the accessible path. This budget allocates \$5,000 of Measure A funds.

### **Water Tower**

The water tower needs roof, window, and siding repairs in order to salvage and maintain the building. Although extensive repairs may be needed in the long run, it is anticipated that some immediate repairs will help. This budget allocates \$15,000 toward that project.

### **Barbeque Development**

The large block barbeque was originally going to have new grates and a crank system to raise and lower the grates. This budget allocates \$5,000 to complete that project and purchase and install one small stand alone pedestal barbeque in another area of the Park. \$4,000 is allocated to Measure A funds and \$1,000 is to come from the Board of Supervisors grant.

## **UNRESTRICTED FUNDS**

### **OPERATING INCOME**

#### **Measure A Funds**

As stated, the bulk of Measure A funds are allocated to capital projects. However, the conditions of Measure A allow for some of those funds to be used for routine maintenance. This budget allocates \$2,500 in Measure A funds for the costs of routine maintenance to supplement other unrestricted income.

### **Henry's PGE Usage**

In prior years, when the only electricity used in the park was the water tower, Henry paid the PGE bill directly. With the addition of two bathrooms, a new well pump and filter system, and electricity to the gazebo, the Board at the time felt it was more appropriate that the District bill Henry a portion of the total PGE rather than him paying the whole thing. That continues today. Henry is billed \$70 per month for his electricity usage in the water tower.

### **Park Rentals**

Park Rentals were never a budgeted item, because there was no real established rental usage. However, with a history of rentals from locals, non-profits and for-profit organizations, there have been repeat rentals that can now be anticipated. This budget includes \$450 for rental income.

## **EXPENSES**

### **Routine Maintenance**

The Park is currently being maintained by Walter Earle, Kristopher Graham, David Judd and Henry Elfstrom, along with numerous volunteers. Regular maintenances include paper products for the bathrooms, filter and well pump service, miscellaneous parts and materials for work days, and workday expense. Previous years' fundraisers and donations help offset the cost of routine maintenance, however without having Party in the Park or a Founders Day presence, maintenance costs have reverted back to Park rentals and Measure A funds.

### **PGE Expense**

PGE Expenses vary given the time of year and the usage. PGE is offset partially by Measure A funds. The bulk of the costs are offset by the PGE monthly billing to Henry.

### **Other Office Expense**

Office expenses are minimal and are paid out of Measure A funds.

## **OTHER NON-OPERATING EXPENSES**

### **Short Term Debt**

During the construction of the Park Improvement Project, the Park division of the District borrowed funds from the Sewer Division of the District. Most of the money was an advance on approved grant obligations and were paid back with grant proceeds. Some of the repayments have been from discretionary funds generated from fundraisers such as Party in the Park and Founder's Day. To date the balance is \$3,211. This budget does not address reducing the debt during this fiscal year, but the Park Advisory Committee is discussing fundraising options to cover that balance.

## Park Loan Repayment

<u>Date</u>	<u>Amount</u>	<u>Balance</u>	
7/30/2004	4,500	4,500	
8/8/2007	7,000	11,500	
9/14/2007	16,000	27,500	
11/3/2007	7,000	34,500	
12/29/2007	(35,000)	(500)	Repay from Grants
5/27/2008	6,000	5,500	
6/1/2008	7,000	12,500	
6/26/2007	20,000	32,500	
6/28/2008	7,000	39,500	
7/11/2008	15,000	54,500	
9/9/2008	6,000	60,500	
9/29/2008	10,000	70,500	
11/3/2008	(35,000)	35,500	Repay from Grants
5/2/2009	10,000	45,500	
6/30/2009	(22,950)	22,550	Repay from Park Reserve
7/10/2009	7,000	29,550	
7/17/2009	10,000	39,550	
8/23/2010	1,100	40,650	
9/11/2010	6,000	46,650	
4/23/2011	(5,000)	41,650	Repay from Park Account
6/17/2011	(18,800)	22,850	Repay from Grants
6/21/2011	(8,639)	14,211	Repay from Grants
4/30/2012	(5,000)	9,211	Repay from Park Account
6/30/2014	(6,000)	3,211	Repay from Park Account

## **Recommendations**

I recommend that the Park Advisory Committee and the Board of Directors take the following actions:

- Review the attached Draft budget and provide questions, discussion and suggestions at the May 13, 2015 Regular Board meeting.
- Review changes from the PAC and the Community at the May 20, 2015 Public Hearing with any additions and corrections.
- Review and Adopt Final Park Budget at the June 10, 2015 Board of Directors' meeting
- Review and Adopt Final Sewer Budget at the June 10, 2015 Board of Directors' meeting for September 1, 2014 deadline.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Karl W. Drexel".

Karl W. Drexel, SDA  
Administrator

**TVCS D Park**  
**Profit & Loss Budget Overview**  
 July 2015 through June 2016

	Measure A Restricted (Park)	Restricted (Park)	Unrestricted (Park)	TOTAL
	Jul '15 - Jun 16	Jul '15 - Jun 16	Jul '15 - Jun 16	Jul '15 - Jun 16
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
311.00 · Interest Income			1.44	1.44
315.00 · Intergovernmental Revenues				
315.60 · HOPTR				
315.65 · Property Tax Refund				
315.75 · Measure A Prior Year Carryover	27,029.00			27,029.00
315.80 · Measure A Funds	27,387.00			27,387.00
315.85 · Advanced Measure A Funds	10,000.00			10,000.00
<b>Total 315.00 · Intergovernmental Revenues</b>	<b>64,416.00</b>			<b>64,416.00</b>
320.00 · Contributions Income				
320.20 · Restricted				
320.25 · Prior Year Carryover				
320.20 · Restricted - Other				
<b>Total 320.20 · Restricted</b>				
320.30 · Unrestricted				
320.32 · 2013 PitP				
320.30 · Unrestricted - Other			200.00	200.00
<b>Total 320.30 · Unrestricted</b>			<b>200.00</b>	<b>200.00</b>
<b>Total 320.00 · Contributions Income</b>			<b>200.00</b>	<b>200.00</b>
322.00 · Park Use Rental				
322.50 · Cleaning and Security Deposit				
322.00 · Park Use Rental - Other			450.00	450.00
<b>Total 322.00 · Park Use Rental</b>			<b>450.00</b>	<b>450.00</b>
322.60 · Water Tower PGE			910.00	910.00
340.00 · Grants				
340.10 · Board of Supervisors		13,000.00		13,000.00
340.20 · Dean Witter Foundation		10,000.00		10,000.00
<b>Total 340.00 · Grants</b>		<b>23,000.00</b>		<b>23,000.00</b>
<b>Total Income</b>	<b>64,416.00</b>	<b>23,000.00</b>	<b>1,561.44</b>	<b>88,977.44</b>

**TVCS D Park**  
**Profit & Loss Budget Overview**  
July 2015 through June 2016

	Measure A Restricted (Park)	Restricted (Park)	Unrestricted (Park)	TOTAL
	Jul '15 - Jun 16	Jul '15 - Jun 16	Jul '15 - Jun 16	Jul '15 - Jun 16
<b>Expense</b>				
414.20 · Office Expense				
414.21 · Postage and Delivery				
414.22 · Printing and Copies				
<b>Total 414.20 · Office Expense</b>				
414.55 · Professional Fees				
414.56 · Legal Fees				
<b>Total 414.55 · Professional Fees</b>				
414.70 · Repairs				
414.74 · Park Maintenance				
<b>Total 414.70 · Repairs</b>				
414.80 · Measure A				
414.81 · Measure A Project Expenses	59,000.00			59,000.00
414.82 · Measure A Maintenance Expenses	800.00			800.00
414.83 · PGE Park	1,310.43			1,310.43
414.85 · Matching Project Funds		7,000.00		7,000.00
<b>Total 414.80 · Measure A</b>	<u>61,110.43</u>	<u>7,000.00</u>		<u>68,110.43</u>
423.30 · Fundraising Expense				
423.31 · Party in the Park				
<b>Total 423.30 · Fundraising Expense</b>				
430.00 · Miscellaneous				
6260 · Printing and Reproduction				
<b>Total Expense</b>	<u>61,110.43</u>	<u>7,000.00</u>	<u>0.00</u>	<u>68,110.43</u>
<b>Net Ordinary Income</b>	<u>3,305.57</u>	<u>16,000.00</u>	<u>1,561.44</u>	<u>20,867.01</u>
<b>Net Income</b>	<u><u>3,305.57</u></u>	<u><u>16,000.00</u></u>	<u><u>1,561.44</u></u>	<u><u>20,867.01</u></u>



## Work Plan

### **Measure A City, Town, and Applicable Special District Program Proposed Expenditure of Measure A Funds for July 1, 2015 to June 30, 2016**

Timely and accurate completion of this report is a condition of receiving Measure A funds.

#### **Instructions:**

- This work plan must be completed by an authorized representative of the recipient.
- Please complete this work plan, then scan and e-mail it to Kevin Wright, Marin County Parks External Affairs Coordinator ([kwright@marincounty.org](mailto:kwright@marincounty.org)), by June 1, 2015.
- Contact Mr. Wright by e-mail ([kwright@marincounty.org](mailto:kwright@marincounty.org)) or phone (415) 473-2129 if you have any questions, or if you have suggestions to improve this form.
- Marin County Parks will review this plan within one month of its receipt to ensure that proposed expenditures are consistent with Marin County Ordinance 3586 (Measure A).
- Recipients must provide Marin County Parks with 30-days prior notice of any project additions or substitutions that are proposed while a work plan is in effect.
- Total actual project expenditures may not exceed recipient's actual Measure A funding for any given fiscal year, plus any balance remaining from previous years.

---

This portion of page is intentionally blank. Proceed to next page.

A. Name of Recipient (city, town, or special district): Tomales Village CSD

B. Recipient's representative and contact information: (Please print all information)

Name: Karl W Drexel  
(Print)

Title: Administrator  
(Print)

Address: PO Box 303

City, Zip: Tomales CA 97971

Phone: (707) 878-2767

E-mail: karl@kdmanagement.us

C. Total estimated funds for Fiscal Year 2015-16:

i. Estimated carry-over balance of recipient's Measure A funds from previous fiscal years	ii. Estimate of recipient's Measure A funds for FY 2015-16. (This information will be provided by Marin County Parks)	iii. Total estimated available funds for FY 15-16 (i + ii).
\$ 27,029	\$ 27,387	\$ 54,416

**D. Recipient's Measure A Work Plan for Fiscal Year 2015-16:**

<b>Name of work or project:</b>	<b>Primary purpose of work or project. Select only one from list below. **</b>	<b>Description. Be as specific as possible. Include numbers related to square footage of facilities, acreage, etc. If Measure A funds were used for maintenance, use numbers to indicate change from pre-Measure A conditions.</b>	<b>Amount of Measure A funds estimated to be used:</b>	<b>Source(s) and amount(s) of matching funds projected for use. If none, enter "0"</b>	<b>Total expenditures projected for work or project in current reporting year</b>
PGE, Paper Products, Trash and Recycle	A	PGE for lights and well pump, trash and Recycle collection, paper products and Park Maintenance	\$ 2,500	-0-	\$ 2,500
Accessible Water Faucet	B	Purchase and install 2-faucet accessible water faucet	\$ 3,000	-0-	\$ 3,000
Gazebo and Shade Shelter	C	Permits, design, specifications, begin construction, construction management	\$ 12,000	\$ 6,000	\$ 18,000
Handicap Path	B	Install retaining wall at handicap path to protect from erosion	\$ 5,000	-0-	\$ 5,000
Water Tower	B	Replace roof and repair damage to roof, windows, and siding	\$ 15,000	-0-	\$ 15,000
Park Improvement Phase 2	B	Purchase and install 1 small Barbeque, finish grates and crank for large barbeque	\$ 4,000	\$ 1,000	\$ 5,000

Fence on Property Line	B	Replace redwood fence along north property line with new comparable fence	\$ 15,000	-0-	\$ 15,000
All Weather Table Tennis	C	Purchase and install new concrete all weather table tennis table	\$ 4,000	-0-	\$ 4,000
All Weather Corn Hole Boards	C	Purchase and install new concrete all weather corn hole boards	\$ 1,000	-0-	\$ 1,000
<b>Estimated Total</b>					<b>\$ 68,500</b>

**\*\*Select work or project purpose only from the following menu:** (see next page for additional choices)

- a) Routine maintenance
- b) Renovation of existing recreational facility, including infrastructure (includes planning, environmental review, permitting, design development, etc.)
- c) Construction of new park or recreation facility (includes planning, environmental review, permitting, design development, etc.)
- d) Parkland acquisition
- e) Vegetation management to reduce wildfire risk
- f) Vegetation management to promote biodiversity
- g) Vegetation management to control invasive, non-native weeds

**E. Certification**

I certify that the information contained herein is true and accurate, to the best of my knowledge.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

April 15, 2015

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  
Order No. 76-38  
March, 2015

Mr. Allen

Enclosed please find the Self-Monitoring Report.

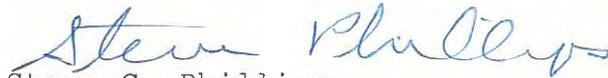
Spray irrigation is off.

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**



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				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)	
3/1/2015	18.3																						
3/2/2015	18.3																						
3/3/2015	18.3																						
3/4/2015	17.0		390.0	120.0	8.2	5.9	12.3	3.1				6.1				6.1							
3/5/2015	17.0																						
3/6/2015	17.0																						
3/7/2015	17.0	122.9																0.0					
3/8/2015	17.0																						
3/9/2015	17.0																						
3/10/2015	20.3				8.1	4.0	15.1	3.1				6.1				6.1							
3/11/2015	20.3																						
3/12/2015	20.3																						
3/13/2015	20.3																						
3/14/2015	20.3	135.5																0.0					
3/15/2015	20.3																						
3/16/2015	20.3																						
3/17/2015	18.3				8.1	4.7	15.5	3.1				6.0				6.0							
3/18/2015	18.3																						
3/19/2015	18.3																						
3/20/2015	18.3																						
3/21/2015	18.3	132.1																0.0					
3/22/2015	18.3																						
3/23/2015	18.3																						
3/24/2015	16.1				8.3	5.3	16.6	3.1				6.0				6.0							
3/25/2015	16.1																						
3/26/2015	16.1																						
3/27/2015	16.1																						
3/28/2015	16.1	117.1																0.0					
3/29/2015	16.1																						
3/30/2015	16.1																						
3/31/2015	15.2				8.2	5.7	15.6	3.1				6.0				6.0							
Max	20.3	135.5	390.0	120.0	8.3	5.9	16.6	3.1	0.0	0.0	0.0	6.1	0.0	0.0	0.0	6.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Min	15.2	117.1	390.0	120.0	8.1	4.0	12.3	3.1	0.0	0.0	0.0	6.0	0.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mean	17.9	126.9	390.0	120.0	8.2	5.1	15.0	3.1	#DIV/0!	#DIV/0!	#DIV/0!	6.0	#DIV/0!	#DIV/0!	#DIV/0!	6.0	#DIV/0!	0.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total	555.0																0.0						

**TOMALES WASTEWATER FACILITY**  
**Treatment Pond Summery Report**

**Phillips and Associates**  
*Management and Technical Resources*  
 707 254-1931

Month	Treatment Pond # 2				Treatment Pond # 3			
Mar-15	Freeboard	pH	D.O.	Temp.	Freeboard	pH	D.O.	Temp.
Date	Feet	Units	mg/L	C	Feet	Units	mg/L	C
1								
2								
3								
4	3.2	8.7	7.8	13.0	3.2	9.0	10.2	12.9
5								
6								
7								
8								
9								
10	3.2	7.9	5.8	15.4	3.2	9.3	8.7	15.3
11								
12								
13								
14								
15								
16								
17	3.2	8.0	6.6	16.5	3.2	9.0	8.9	16.7
18								
19								
20								
21								
22								
23								
24	3.1	8.3	5.3	16.6	3.2	8.1	5.5	17.3
25								
26								
27								
28								
29								
30								
31	3.2	7.9	4.2	16.3	3.2	9.7	5.4	16.2

revised 02/2010

### TOMALES TREATMENT POND STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) March 2010

2. Pond Standard Observation required every week year round.

INSPECTION					
Date	3-4	3-10	3-17	3-24	3-31
Day	WE	TU	TU	TU	TU
Time	0930	0945	1030	1015	0800
Tech	SL	SL	SL	SL	SL
Rain, Inches	0	0	0	0.15	0
Number of waterfowl	0	0	0	0	0
* 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. \* 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 EFFLUENT STORAGE POND STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) March 2015

2. Pond Standard Observation required every week

INSPECTION					
Date	3-4	3-9	3-17	3-24	3-31
Day	Wed	Tu	Tu	Tu	Tu
Time	0345	0900	1000	1100	0700
Tech	SE	SE	SE	SE	SE
* 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					
Weather- Calm, Oc, Rain,etc.					
Wind direction & speed, mph					
Number of waterfowl					

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 CHLORINE STORAGE TANK STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) 3-4-2010 - 3-31-2010

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

INSPECTION					
Date	3-4	3-9	3-17	3-24	3-31
Day	1 <sup>st</sup>	TU	TU	TU	TU
Time	0845	0900	1000	1045	0700
Tech	SL	SL	SL	SL	SL
* Evident of any leaks	N	N	N	N	N
Tank level, inches	43	43	43	43	43
Cl2 gallons added	0	0	0	0	0
New tank level after adding Cl2, inches	43	43	43	43	43
Gallons used for treatment since last check	0	0	0	0	0
Warning Signs Improperly Posted	N	N	N	N	N

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.



March 30, 2015

Sample Collected: 03/04/15  
Sample Received: 03/04/15  
Collected By : SC/Phillips

Phillips & Associates  
2201 Jefferson Street  
Napa, CA. 94558

### Tomales

**LOG NUMBER** 315-4308-9  
Sample Description: Influent

#### ANALYSIS

Total Suspended Solids mg/L 120.  
(Std. Mthds. 20<sup>th</sup> ed. 2540 D)  
Chemical Oxygen Demand mg/L 390.  
(HACH 8000)

**BRELJE AND RACE LABORATORIES, INC.**

JILL BRODT, LABORATORY MANAGER

JB:lja



C10 Contractor License #422364

**CONTROL SYSTEM INTEGRATION • INSTRUMENTATION SALES & SERVICE  
SCADA • PLC/HMI • Telemetry • Calibration • Maintenance**

May 6, 2015

Tomales CSD

**Sent via email: [stevenpsi@aol.com](mailto:stevenpsi@aol.com)**

Attn: Steve Phillips  
Subj: Vale and Actuator Replacement  
Ref: SR# TBD

Dear Steve,

Telstar is pleased to provide a quote on the above referenced project. We propose the following:

1. Furnish and Install 1 Each – Bray S70-0061 Actuator, continuous duty motor Nema 4, 4x with manual override and extra set of dry contacts for open/close indication. To use existing power and signal wiring.
2. Furnish and Install 1 Each - 2" Flow Tek Series 85 Ball Valve, 2pc, full port, 1000psi in existing process with existing piping and fittings.
3. Provide start-up and testing.

**The price for this as outlined is .....\$ 2,493.00  
This price does not include applicable tax and freight.**

We can proceed with this at your notice and look forward to working on this project. If you have any questions please do not hesitate to contact me at 925-671-2888.

Sincerely,

Proceed at your earliest convenience. Thank you.

Phillip Maffei  
Sales/Project Coordinator  
P. 925 671-2888 x138  
C. 925 787-3979  
[pmaffei@telstarinc.com](mailto:pmaffei@telstarinc.com)

  
Karl Drexel, Administrator TVCSD



**Terms and Conditions:** For your convenience, we now accept all major credit cards. We can commence with this at your direction. This quote is valid for thirty days. This quote is based on information provided to Telstar and may or may not be correct or complete. Please review this proposal for compliance with the complete and final specifications and drawings before acceptance. Our terms are due and payable 30 days from date of invoice. Payments must be made on a minimum of a monthly basis. If payment is not received by the 30th day, a .05% daily service charge (18-3/4% per annum) will be charged on all accounts past due. Rates quoted herein will automatically be increased for overhead, and cost of living at a minimum of every year, or at contract renewal, whichever is less. Attorney's fees, court costs and costs of collection will be paid to prevailing party. Permits and bonding are excluded unless otherwise noted herein. Our standard insurance applies unless otherwise, agreed to in writing by Telstar. We accept no responsibility for consequential damages and our standard warranty applies. Telstar does not warranty OEM equipment; the standard manufacturer's warranty applies. Any labor performed by Telstar due to equipment warranty claims, is due and payable as an extra and/or additional charge to the quote noted herein. Please reference the above stated quote number in all correspondence and purchase orders. Unless otherwise noted, this quote is based on standard straight time hours and does not include any prevailing wage rates unless agreed in writing by Telstar. Vehicle expense will be in addition to the price quote, unless specifically included within the body of this quote. The price quoted herein is for the labor and materials specifically listed within the body of this quote. Service calls and time and materials rates carry a 4-hour minimum per person, any time over 4 hours is charged as 8 hours. Cancellation charges apply including engineering, labor, materials, quote and estimating time, markup, % of profit, return goods fees, etc. at the time of written cancellation notice to Telstar.

G:\pmaffei (consvr5user\$)\Work\Quotes\Tomales CSD 27562 Valve and Actuator Rep.docm



C10 Contractor License #422364

**CONTROL SYSTEM INTEGRATION • INSTRUMENTATION SALES & SERVICE  
SCADA • PLC/HMI • Telemetry • Calibration • Maintenance**

February 20, 2015

Tomales Village CSD  
**Sent via email: [karl@tomalescsd.ca.gov](mailto:karl@tomalescsd.ca.gov)**

Attn: Karl Drexel  
Subj: SCADA/Server Upgrade/Reports  
Ref: SR# 26642 REV 3

Dear Karl,

Telstar is pleased to provide a quote on the above referenced project. We propose the following:

**SCADA/Server Upgrade**

1. Furnish and install (1) one each – Dell PowerEdge T110 II Server, (2) 1TBCHD Hard drives, 4GB Memory (2X2GB), Intel Xeon E3-1220 3.10 GHz, 8m Cache, Turbo, Quad Core/4T Processor. DELL 3 Year Pro hardware warranty repair, On-site
2. Set-up and test.
3. Provide labor to migrate existing software files and to set-up new server. This applies to programs with current and transferable licenses only. Does not include any OEM Software that came with the existing CPU.
4. Provide Factory Talk View SE Station 25 display Software. This is a runtime only license.
5. Provide labor to migrate existing software files to match functionality/Screens of existing RS View 32 RT System.
6. Start-up and test.

The price for this as outlined is .....	\$14,323.00
RSView32 RT License Trade-in Credit .....	- \$ 1,445.00
DELL 3 Year Pro Hardware Warranty – On-site .....	\$ 156.94

**Total (with approved credit applied) .....\$13,034.94**

**Note: Pricing of all options does not include applicable sales tax and freight.**



**Terms and Conditions:** For your convenience, we now accept all major credit cards. We can commence with this at your direction. This quote is valid for thirty days. This quote is based on information provided to Telstar and may or may not be correct or complete. Please review this proposal for compliance with the complete and final specifications and drawings before acceptance. Our terms are due and payable 30 days from date of invoice. Payments must be made on a minimum of a monthly basis. If payment is not received by the 30th day, a .05% daily service charge (18-3/4% per annum) will be charged on all accounts past due. Rates quoted herein will automatically be increased for overhead, and cost of living at a minimum of every year, or at contract renewal, whichever is less. Attorney's fees, court costs and costs of collection will be paid to prevailing party. Permits and bonding are excluded unless otherwise noted herein. Our standard insurance applies unless otherwise, agreed to in writing by Telstar. We accept no responsibility for consequential damages and our standard warranty applies. Telstar does not warranty OEM equipment; the standard manufacturer's warranty applies. Any labor performed by Telstar due to equipment warranty claims, is due and payable as an extra and/or additional charge to the quote noted herein. Please reference the above stated quote number in all correspondence and purchase orders. Unless otherwise noted, this quote is based on standard straight time hours and does not include any prevailing wage rates unless agreed in writing by Telstar. Vehicle expense will be in addition to the price quote, unless specifically included within the body of this quote. The price quoted herein is for the labor and materials specifically listed within the body of this quote. Service calls and time and materials rates carry a 4-hour minimum per person, any time over 4 hours is charged as 8 hours. Cancellation charges apply including engineering, labor, materials, quote and estimating time, markup, % of profit, return goods fees, etc. at the time of written cancellation notice to Telstar.

pmaffe (consvr5user\$)\Work\Project Files\Tomales CSD\Tomales Village CSD 26642 SCADA-Server-PM REV 3.docm

## Acceptance of Proposal

As an authorized buyer for the **Tomales Village CSD**, I accept the proposal as outlined above and authorize Telstar Instruments to perform the work indicated. I also accept the terms and conditions and will make all payments accordingly.

Purchase Order Number           Karl 32715          

Karl W Drexel	Administrator
Name	Title
	3/27/2015
Signature	Date

Tomales Park Committee meeting minutes

April 27, 2015

Meeting began @ 6:45pm

Margaret Graham chaired the meeting.

Walter Earle served as secretary.

Present were: Patty Oku, Beth Koelker, Eric Knudsen, Donna Clavaud and David Judd.

Absent: Brian Lamoreaux

Agenda:

Open Communication

- Review Minutes
- Water Tower Repairs
- Gazebo/Park Gate update
- Park Cleanup/ Tree Trimming Report
- Park Safety Inspection Date
- Measure A
- Adjourn

1. Minutes were approved with additional changes. Beth moved, Eric seconded. Approval was unanimous.
2. Water Tower Repair- Nothing new to report. Joe Hodges is out of town.
3. The Gazebo, gate, water fountain project is with the engineer. From there it moves to the Architect, then on to county planning.
4. Park cleanup day was well attended. Almost a ton of cleanup material was collected including ivy removed from the fence by Tucker's house. It was decided to prune the tree by the Dutton House to make it less dense and away from the path. Walter will see to this. Atlas Tree Service pruned the cypress trees along the north boundary. The large tree in the northwest corner was trimmed to make it easier for truck deliveries.
5. Margaret will contact Karl about a possible date for our safety inspection. The former inspector is no longer in business. We will need to till the bark to bring the play areas up to code. We may be able to use a neighbor's rototiller.
6. Measure A- The idea of an outdoor ping pong table was discussed. It could be placed in the southwest corner near the barbecue. The cost would be in the range of \$4000 plus tax and delivery. An additional anti-graffiti coating would be included (\$200). Paddles and balls could be placed in a bag and hung from the table. A cornhole game was also favored. This is a form of a beanbag game and would be something for older kids as well as adults. It's also possible to add play items to the ground floor of the Dutton house. Patty agreed to oversee the Park financials. The idea of an iron ranger was again discussed to gather donations for the park's unrestricted funds. This could be used to repay the outstanding loan to the TVCSD. An idea was discussed to have some type of event, possible in conjunction with next year's Founder's Day and will be put on the next Agenda.
7. Adjourn @ 7:45pm. Barring new developments our next meeting will be June 22.

Signed \_\_\_\_\_

Date \_\_\_\_\_

## SERVICES CONTRACT

**1. The Parties.** The Parties to this Contract are:

The TOMALES VILLAGE COMMUNITY SERVICES DISTRICT (the "District"), a California Special District, and \_\_\_\_\_ ("Contractor").

**2. Term.** The Effective Date of this Contract is \_\_\_\_\_. It shall remain in effect for \_\_\_\_\_ years, unless terminated earlier in accordance with the provisions set forth below in Sections 6 and 7 below.

**3. Additional Terms.** Additional terms and provisions of this Contract, including the description of the services to be provided and the agreement concerning compensation and reimbursement of expenses, are set forth in the Addendum to Services Contract attached hereto and incorporated into this Contract by this reference.

**4. Performance Monitoring.** In order to monitor Contractor's performance under this Contract: (a) Contractor shall submit reports requested by the District to disclose compliance information; (b) the District shall have the right to inspect Contractor's documents, activities and circumstances as appropriate to monitor compliance; and (c) the District will conduct a formal evaluation of Contractor's performance annually, measuring criteria set by the District's Board of Directors.

**5. Events of Default.** The following constitute events of default:

**A.** Any material misrepresentation made by Contractor to the District, whether negligent or willful, and whether in the inducement or in the performance of the Contract.

**B.** Contractor's material failure to perform any of its obligations under the Contract including the following: (a) failure to perform the Services with sufficient personnel and equipment or with sufficient material to ensure the performance of the Services; (b) failure to promptly re-perform within a reasonable time Services that were rejected as erroneous or unsatisfactory; (c) discontinuance of the Services for reasons within Contractor's reasonable control; (d) failure to comply with the District's terms and conditions as set forth in the RFP; (e) failure to comply with any other material term of the Contract.

**C.** (a) The filing by Contractor of a petition or proceeding under applicable state or federal bankruptcy or solvency laws or statutes, which petition or proceeding has not been dismissed within thirty (30) days after the date of its filing; (b) the initiation against Contractor by any creditor of an involuntary petition or proceeding under any state or federal bankruptcy or insolvency law or statute, which petition or proceeding is not dismissed within thirty (30) days after the date of filing; or (c) the appointment of a receiver for Contractor with respect to all or a portion of its assets.

**D.** Any change in ownership or control of Contractor without the prior written approval of the District, which approval the District will not unreasonably withhold.

**E.** Failure to comply with the provisions in the Contract requiring compliance with all laws in the performance of the Contract.

**6. Remedies.** Upon the occurrence of any event of default the District shall have the right to declare Contractor in default. The District may in its sole discretion give Contractor an opportunity to cure the default within thirty (30) days. The District will give Contractor written notice of the default, after which the District may invoke any or all of the following remedies:

**A.** The right to take over and complete the Services, or any part of them, at Contractor's expense, and bill Contractor for the cost of the Services. Contractor must pay the difference between the total amount of the bill and the amount the District would have paid Contractor under the terms of this Contract for those Services;

**B.** The right to terminate the Contract as to any or all of the Services yet to be performed;

**C.** The right of specific performance, an injunction, or any other appropriate equitable remedy;

**D.** The right to money damages;

**E.** The right to withhold all or any part of Contractor's compensation under this Contract.

**7. A. Termination for Cause.** The District reserves the right to terminate this Contract in the event Contractor breaches or violates any term or terms of the Contract. In the event of such termination for cause, the District shall pay for services performed and accepted by the District that are in compliance with the requirements of this Contract prior to the date of termination.

**B. Termination for Convenience.** The District reserves the right to terminate this Contract without showing cause upon giving sixty (60) days written notice to the Contractor. The District shall only pay for services performed prior to the effective date of termination.

**8. Ownership of District Data.** Any and all data or confidential information that may be provided to or made available to Contractor ("District Data") is and shall remain the property of the District. Contractor and its employees, agents and subcontractors and their employees and agents shall not: (a) use the District Data other than in connection with the performance of the Services; (b) disclose, sell, assign, lease or otherwise provide the District Data to any third parties; or (c) commercially exploit the District Data.

**9. Warranties and Representations.** In connection with signing and carrying out the Contract, Contractor represents and warrants to the District that: (a) Contractor is appropriately licensed under California law to perform the Services specified in this Contract and will perform no Service for which Contractor is not appropriately licensed; and (b) Contractor is competent to perform the Services and will provide experienced and competent personnel to carry out the Services in a timely fashion.

**10. Notices.** Notices permitted or required under this Contract shall be sent: (a) to Contractor by delivery to the Contractor's primary contact person identified in the attached Addendum to Services Contract; (b) to the District by delivery to Tomales Village Community Services District, PO Box 303, Tomales, CA 94971; or (c) to such

other address that the party may designate by notice to the other which is given in accordance with the terms of this paragraph. Notice shall be deemed to have been given five (5) days after being sent by Registered or Certified Mail, postage prepaid, return receipt requested.

**11. Insurance.** Contractor is required to procure and maintain insurance as described below. Contractor will provide certificates of insurance showing that it has the required policies. Each company providing insurance coverage shall be authorized to do business in the State of California and shall have a Best's rating of no less than A. The insurance coverage shall be primary insurance as respects the District, its officers, officials, directors, employees and volunteers. The insurance shall require sixty (60) days prior written notice to be given to the District in the event coverage is substantially changed, suspended, voided, cancelled, or not renewed. Contractor agrees that the insurers shall waive all rights of subrogation against the District. Contractor expressly understands and agrees that any insurance protection furnished by Contractor hereunder shall in no way limit its responsibility to indemnify the District and hold it harmless under the provisions of this Contract.

**A.** Workers Compensation, at the statutory amounts in compliance with state laws.

**B.** Commercial General Liability, with limits of liability not less than \$1,000,000 per occurrence.

**C.** Automobile Liability, with limits of liability not less than \$1,000,000 per occurrence.

**D.** Professional Liability, with limits of liability not less than \$1,000,000 per occurrence.

**E.** Operations and Maintenance contractors shall include a pollution endorsement in their policies.

**12. Disputes.** This Contract shall be governed by the laws of the State of California. The Parties agree that any dispute between them arising out of or relating to this Contract shall be resolved by binding arbitration before one arbitrator under the commercial rules of the American Arbitration Association. The parties shall attempt to agree on the arbitrator. If they fail to reach agreement, the arbitrator shall be appointed by the Presiding Judge of the Superior Court of Marin County, California. Unless the parties agree otherwise, the arbitration shall be held in Tomales, California. The prevailing party in any such arbitration or other legal action shall be entitled to recover its reasonable attorney's fees and costs.

**13. Indemnification.** Contractor will defend, indemnify, keep and hold harmless the District, its directors, officers, representatives, agents, volunteers and employees, from and against any and all lawsuits, claims, demands, liabilities, losses and expenses, including court costs and attorneys' fees, for or on account of any injury to any person or any death at any time resulting from such injury, or any damage to property which may arise or which may be alleged to have arisen out of: or in connection with the performance this Contract. This obligation to indemnify shall survive the termination or expiration of this Contract.

**14. Independent Contractor.** This Contract is not intended to and will not constitute, create, or give rise to a joint venture, partnership, or any other business association or organization of any kind between Contractor and the District. The rights and the obligations of the Parties are only those expressly set forth in this Contract. Contractor shall perform under the Contract as an independent contractor and not as a representative, employee, agent, or partner of the District.

**15. Compliance with Laws.** Contractor shall comply with all applicable federal, state and local laws, statutes, ordinances, rules, regulations, codes and executive orders.

**16. Modifications and Amendments.** No changes, amendments or modifications of the Contract, or any part hereof, shall be valid unless in writing and signed by both Parties.

**17. Assigns.** All of the terms and conditions of the Contract are binding upon and inure to the benefit of the parties and their respective legal representatives, successors and permitted assigns. Neither Contractor nor the District may assign or transfer all or any portion of this Contract without the prior written consent of the other Party.

**18. Cooperation.** If this Contract is terminated for any reason, or if it expires on its own terms, Contractor agrees to: (a) make every effort to assure an orderly transition to another provider of the Services and an orderly demobilization of its own operations in connection with the Services; (b) promptly return all District property, including District Data (as defined in Section 8 above), files and documents; and (c) will otherwise comply with the reasonable requests of the District in connection with the termination or expiration.

**19. Waiver.** The making or failure to make any payment, take any action or waive any right under this Contract shall not be deemed to be an amendment of this Contract nor a consent to such action or failure to act, or to any other action or failure to act. No waiver by either Party of a breach of any provision of this Contract shall be construed as a waiver of any continuing or succeeding breach of such provision, a waiver of the provision itself, or a waiver of any right or remedy under this Contract.

**20. Severability.** In the event that any provision of this Contract is deemed to be invalid by reason of the operation of any law or by reason of an interpretation by any court or other governmental body, this Contract shall be construed as not containing that provision and all other provisions of this Contract shall remain in full force and effect.

**21. Non-Liability of Public Officials.** Contractor will not charge any director, officer, representative, volunteer, official, employee or agent of the District personally with any liability or expenses of defense or hold any director, officer, representative, volunteer, official, employee or agent of the District personally liable to it under any term or provision of the Contract or because of the District's execution, attempted execution or breach of the Contract.

**22. Confidentiality.** Contractor acknowledges that it will be entrusted with or have access to valuable and confidential information, including documents, data and records of the District. With respect to that information, Contractor agrees to be held to the standard of care of a fiduciary. If Contractor is presented with a subpoena or request concerning any such information which may be in Contractor's possession by reason of the Contract, Contractor shall immediately give notice to the District so that the District will have the opportunity to contest such subpoena or request before the documents, data or records are submitted to a court or third party. Contractor is not obligated to withhold the delivery beyond the time ordered by the court or administrative agency, unless the subpoena or request is quashed or the time to produce is otherwise extended.

**23. Entire Contract.** This Contract, together with the attached Addendum to Services Contract and the Request for Proposal attached to the Addendum, constitutes the entire agreement and understanding between the parties related to its subject matter. All prior or contemporaneous conversations, negotiations, agreements and representations with respect to the subject matter hereof are superseded by the written terms of this Contract. If there is a conflict between the language in this Contract and language contained in the RFP, then the language in this Contract shall govern.

**24. Authority.** The persons signing this Contract certify that they have the power and authority to enter into and execute this Contract on behalf of the contracting Parties.

**The Parties hereby agree** to the terms and provisions set forth in this Services Contract as of the Effective Date set forth above, and agree to be bound by the terms and provisions, including those set forth in the attached Addendum to Services Contract.

TOMALES VILLAGE

\_\_\_\_\_  
COMMUNITY SERVICES DISTRICT

(Contractor)

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

## ADDENDUM TO SERVICES CONTRACT

### A. Contractor's Primary Contact person.

---

Name

---

Street Address

---

City, State and ZIP Code

---

Telephone Number

---

Alternate Telephone Number

### B. Services to be Provided.

The Services to be provided under this Contract are described in detail in the attached Request for Proposal ("RFP") which is hereby incorporated into this Services Contract by this reference.

[List here any work described in the RFP that will not be provided.]

In the event that Contractor is requested to provide services that are beyond the normal scope of work as described in the RFP, those services will be compensated as set forth in the "Non-Standard Duties" section of the RFP.

[State here the names of any specific personnel who are to perform particular tasks.]

### C. Compensation and Reimbursement of Expenses.

[Insert here the terms of the compensation and reimbursement agreement, including the invoicing and payment schedule.]

**[ATTACH THE RFP HERE]**

**From:** [patty\\_oku](mailto:patty_oku)  
**To:** [karl@tomalescsd.ca.gov](mailto:karl@tomalescsd.ca.gov) Drexel  
**Subject:** Board Trainings  
**Date:** Friday, May 08, 2015 4:34:38 PM

---

Karl,

Please add 11C from last month's agenda to May's agenda.

It should read

Board Training - Action Item

1. Discussion regarding Richard Levi mediation(tune-up)
2. Brown Act Training, in June, by Jenna Brady from county counsel

To the Board

I found Richard Levi's training's last year very beneficial to our Board.  
I think a tune-up might be in order.

and

While talking to Priya and Jenna from county counsel last week,

Jenna told me she conducted Brown Act classes for Boards and would be happy to do one for us.

Each one of us would be able to ask specific Brown Act questions, regarding past disagreements, and have her make a determination whether they were violations or not.

KARL W. DREXEL  
*Management Consultant*

Administrators Report 5-13-15

1. Work with Phillips & Associates and RWQCB reviewing and commenting on the RWQCB Tentative Oder for Waste Discharge and Tentative Self Monitoring Program. We were able to get several concessions reducing monitoring costs.
2. Met with Phil Maffei from Telstar regarding new computer and SCADA Software, negotiate extended service agreements, get technical specs, discuss Self Monitoring report with new Factory Talk.
3. Mat with Phillips and Telstar regarding new actuator valve for irrigation
4. Met with David Kitts and Alex Derbes regarding utility easement through old Herbert properties
5. Submitted final audit documents to County Parks regarding Measure A expenditures.
6. Review and revise Draft Sewer Budget regarding lower than expected costs for monitoring new WDR.
7. Contracted with Atlas Tree Surgery to clean up the Cypress trees over the Park and Park entrance. Contacted contractors for fence bid.
8. Attended Marin Green Business Certification Ceremony at Board of Supervisors meeting with Hope Sturges.
9. Review new services contract from Deborah Parrish's attorney.
10. Review revised Budget Narrative from FAC.
11. Work with PAC on new Work Plan for 2015-2016 Measure A funds
12. Developed 2015-16 Park Budget for Board review.
13. File Monthly SSO report to State, enter and pay bills, reconcile bank accounts, work on Board Packets, financials, agenda and minutes, and other regular administrative duties.



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



Service Dates: March 26, 2015 to April 28, 2015

**True-up period from Aug 2014 to Jul 2015**

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 (-) **\$-139.06**

Cumulative Energy Charges or Credits (-) for the current true-up period: **\$-727.80**  
 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 (Jul 2015)**

**CURRENT MONTH METER INFORMATION:**

METER BADGE ID	SEASON	TOU PERIOD	PRIOR READ	CURRENT READ	DIFFERENCE	METER CONSTANT	ENERGY
1007184994	Winter	Peak	14,764	14,764	0	1	0
1007184994	Winter	Part	34,128	32,615	-1,513	1	-1,513
1007184994	Winter	Off	18,928	19,818	890	1	890
<b>TOTALS</b>			<b>67,820</b>	<b>67,197</b>			<b>-623</b>

**CURRENT MONTH METER INFORMATION:**

METER BADGE ID	SEASON	PRIOR READ	CURRENT READ
1007184994	Winter	67,820	67,197
<b>TOTALS</b>		<b>67,820</b>	<b>67,197</b>

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: March 26, 2015 to April 28, 2015

True-up period from Aug 2014 to Jul 2015

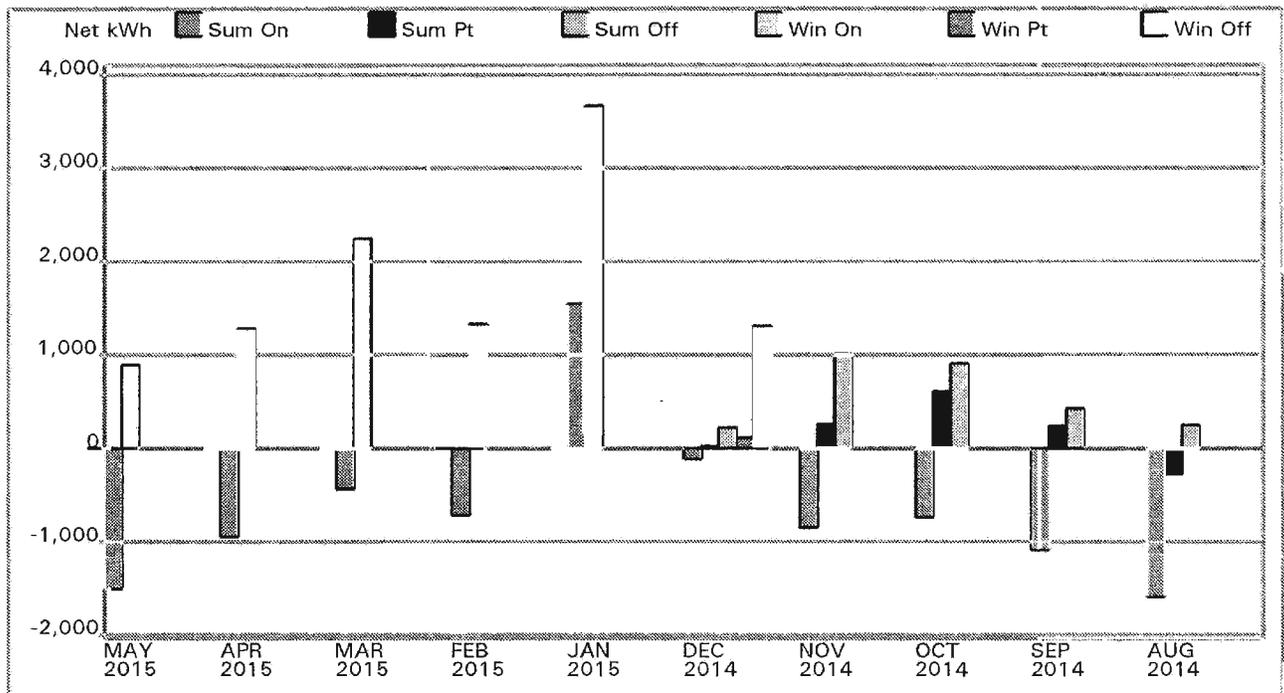
TOMALES VILLAGE COMM SERV DIST  
 OFF IRVIN RD  
 TOMALES, CA. 94971

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
MAY 2015	04/28/15				-1,513	890	-623	\$-139.06
APR 2015	03/26/15				-953	1,280	327	\$15.71
MAR 2015	02/26/15				-438	2,245	1,807	\$243.08
FEB 2015	01/26/15				-722	1,326	604	\$61.91
JAN 2015	12/26/14				1,547	3,661	5,208	\$761.45
DEC 2014	11/24/14	-119	18	217	110	1,305	1,531	\$164.43
NOV 2014	10/27/14	-853	258	1,004			409	\$-277.78
OCT 2014	09/25/14	-745	604	900			759	\$-133.41
SEP 2014	08/27/14	-1,089	235	424			-430	\$-489.40
AUG 2014	07/25/14	-1,602	-275	245			-1,632	\$-934.73
<b>TOTALS</b>							<b>7,960</b>	<b>\$-727.80</b>

\*\*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: March 26,2015 to April 28,2015

**True-up period from Aug 2014 to Jul 2015**

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

Irrigation Field

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

**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 (-) **\$-286.98**

Cumulative Energy Charges or Credits (-) for the current true-up period: **\$-1,931.71**  
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 (Jul 2015)

**CURRENT MONTH METER INFORMATION:**

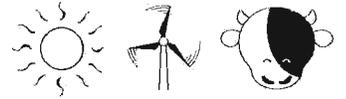
METER BADGE ID	SEASON	TOU PERIOD	PRIOR READ	CURRENT READ	DIFFERENCE	METER CONSTANT	ENERGY
1004764719	Winter	Peak	38,007	38,007	0	1	0
1004764719	Winter	Part	32,227	31,060	-1,167	1	-1,167
1004764719	Winter	Off	51,863	51,298	-565	1	-565
<b>TOTALS</b>			22,097	20,365			-1,732

**CURRENT MONTH METER INFORMATION:**

METER BADGE ID	SEASON	PRIOR READ	CURRENT READ
1004764719	Winter	22,097	20,365
<b>TOTALS</b>		22,097	20,365

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.





Service Dates: March 26, 2015 to April 28, 2015

True-up period from Aug 2014 to Jul 2015

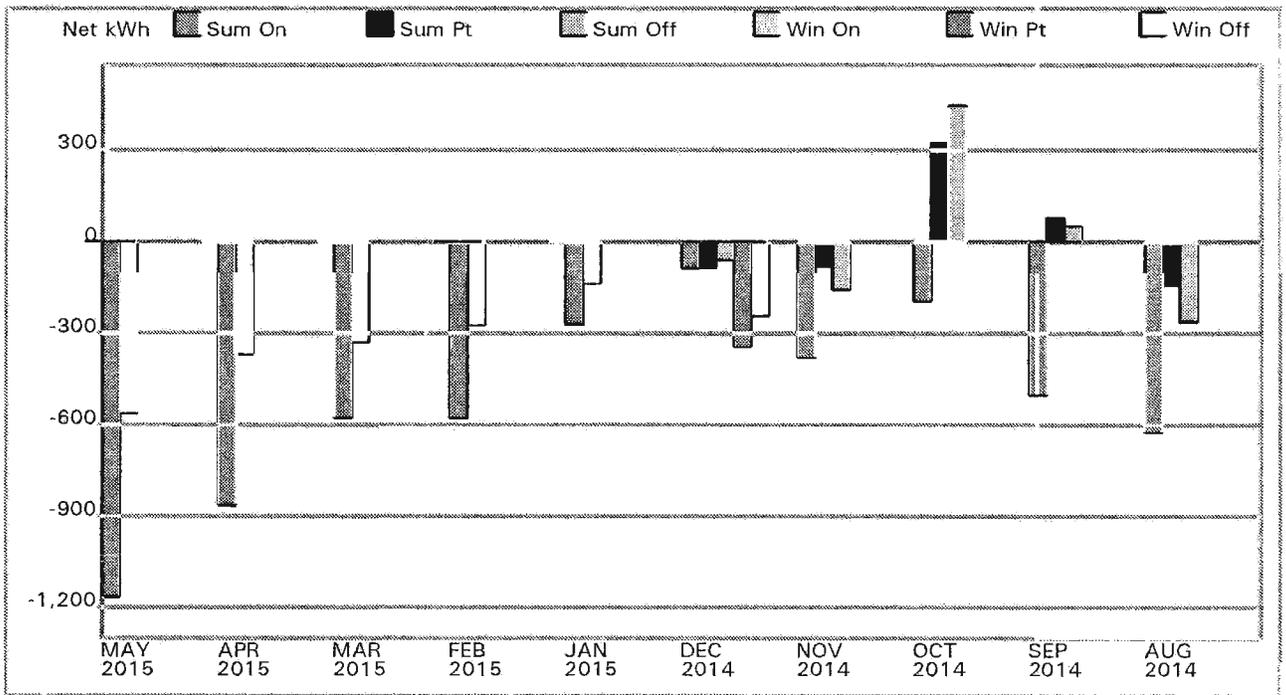
TOMALES VILLAGE COMM SERV DIST  
TOMALES PETALUMA RD  
TOMALES, CA. 94971

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 /CREDIT'S
MAY 2015	04/28/15				-1,167	-565	-1,732	\$-286.98
APR 2015	03/26/15				-865	-371	-1,236	\$-205.72
MAR 2015	02/25/15				-578	-331	-909	\$-148.45
FEB 2015	01/26/15				-579	-274	-853	\$-139.66
JAN 2015	12/26/14				-273	-139	-412	\$-65.06
DEC 2014	11/24/14	-89	-87	-61	-347	-245	-829	\$-175.94
NOV 2014	10/25/14	-382	-81	-159			-622	\$-265.65
OCT 2014	09/26/14	-195	320	444			569	\$36.60
SEP 2014	08/27/14	-503	77	50			-376	\$-255.01
AUG 2014	07/25/14	-625	-145	-264			-1,034	\$-425.84
<b>TOTALS</b>							<b>-7,434</b>	<b>\$-1,931.71</b>

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



You are cordially invited to the  
**Sesquicentennial Celebration**  
of  
**Tomales Presbyterian Church**



11 Church Street Tomales, CA  
**Sunday, May 31, 2015**  
at 11:00 am

Complimentary luncheon  
Cemetery Tour & Historical Displays