



TVCS D Board of Director's Meeting Agenda

Date: Wednesday, October 14, 2020, 7 pm

Various Locations- Teleconference Meeting Pursuant to Executive Order N-29-20

Notice of Teleconferenced Meeting

Pursuant to the Governor's Executive Order N-29-20 (dated March 17, 2020), members of the Board of Directors may participate via teleconference. Teleconference locations are not open to the public pursuant to California Governor Executive Order N-29-20. For this meeting, there will be no physical location from which members of the public may observe/comment.

Board Members Teleconferencing: Dru Fallon O'Neill, Donna Clavaud, Deborah Parrish, Bill Bonini, and Peter MacLaird. **Members of the Public may participate and provide public comments to teleconference meetings as follows:**

1. If you wish to submit a public comment on agenda items in advance of the meeting, please send to jose91946@sbcglobal.net. Emails received prior to the meeting will be included in the public record. The Board President will read public comments at the Board meeting, not to exceed three minutes (approximately 300 words).
2. If you wish to submit a public comment during the meeting, please use the following information: <https://us02web.zoom.us/j/89257472807> or dial by your location _United States____ Meeting ID: 892 5747 2807
Join from a PC, Mac, iPad, iPhone or Android device:

In the event of a Zoom Bombing, the Zoom meeting will be terminated and a new meeting, login credentials below, will be used to continue the District's business. The log-in credentials will not be made public and only written comments will be allowed for the remainder of the meeting.

Public testimony will be taken at the direction of the Board President and members of the public may only comment during times allotted for public comments. If you wish to request a disability-related modification or accommodation, please contact the District by email at cynthmarie@sbcglobal.net.

I. Call To Order

II. Open Communication Time for community members and visitors to bring up items they wish to discuss and items that do not appear on the agenda. Added items will be included under Other Business.

III. Approval of October 14, 2020 BOD Agenda Action

IV. Board Member Reports

V. Approval of September 9, 2020 Minutes Action

VI. Committee Reports

- a. Park Advisory Committee (PAC)
 1. No PAC meeting was held in September
- b. Financial Advisory Committee (FAC)
 1. No FAC meeting was held in September

VII. Financial Report (Melinda Bell)

- a. Accept Check Registers and Approve Expenditures Action



- b. Financial Manager's Report
- c. Review and Approve Financial Statements **Action**
- d. Redwood Credit Union Update
- e. Review and Approve Measure A Expenditure Report **Action**

VIII. General Manager's Report

IX. NSU Report

- a. Review August 2020 reports

X. Pending Business

XI. Other Business

XII. New Business

- a. Board Member Resignation Letter
- b. CSDA Mandatory Ethics Training
- c. Reopening of Park
- d. Process of Returning to Public Meetings
- e. Website Postings; Who is Responsible? Grand Jury Compensation Report, Annual Budgets, Board Member Application and Minutes

XIII. Old Business

- a. Auxiliary Dwelling Unit(s) Discussion

XIV. Correspondence

XV. Adjournment

TVCS D 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.*

The agenda and supporting documents can be accessed on the TVCS D website 72 hours prior to the meeting. Anyone requesting disability related accommodations may contact the district office 72 hours prior to the meeting.



TVCS D Board of Director's Meeting Minutes

Date: Wednesday, September 9, 2020 7 – 9 pm **Via Zoom**

Location: Remote meeting via Zoom **DRAFT**

Board Members Present: Dru Fallon O'Neill, President; Donna Clavaud, Vice President; Bill Bonini, Peter MacLaird, Deborah Parrish

Board Members Absent: None

Also Present: Jose Ortiz, TVCS D General Manager; Melinda Bell, TVCS D Financial Manager; Cynthia Hammond, TVCS D Recording Secretary

I. Call To Order:

Dru Fallon O'Neill called the meeting to order at 7:07 p.m.

II. Open Communication: Time for community members and visitors to bring up items they wish to discuss and items that do not appear on the agenda. Added items will be included under Other Business.

III. Approval of September 9, 2020 TVCS D BOD Agenda

Bill Bonini motioned to approve the September 9, 2020 TVCS D Board Agenda. Peter MacLaird seconded the motion. M/S/C

IV. TVCS D Board Member Reports

Donna Clavaud reported she and Peter MacLaird needed to file election papers. Donna Clavaud spoke to Dan Miller. Dan Miller said the Board of Supervisors will contact the District to reappoint Donna Clavaud and Peter MacLaird to the TVCS D Board of Directors. No community members have filed for TVCS D Board seats. Jose Ortiz said if there are vacancies, the District has 60 (sixty) days to make appointments and at the December 2020 TVCS D Board meeting, appointments can be made for Donna Clavaud and Peter MacLaird to the TVCS D Board of Directors.

Dru Fallon O'Neill had concerns about the lack of restroom facilities for visitors in Tomales as the Park facilities are currently closed due to Covid-19. Dru Fallon O'Neill contacted Sharon Jupe, Marin County Environmental Health Department, to get her advice. Dru Fallon O'Neill said guidelines state that if seating is available, such as the picnic tables, restroom facilities are required. Donna Clavaud felt it wasn't the District's responsibility to provide porta-potties in the Park.

V. Approval of July 8, 2020 TVCSD BOD Minutes

Donna Clavaud motioned to accept the July 8, 2020 TVCSD BOD minutes. Bill Bonini seconded the motion. M/S/C Deborah Parrish abstained as she wasn't present at the July 8, 2020 TVCSD meeting.

VI. Committee Reports

- a. Park Advisory Committee (PAC)
 - 1. No PAC meeting was held for July or August
- b. Financial Committee Meeting (FAC)
 - 1. No FAC meeting was held for July or August

VII. Financial Report (Melinda Bell)

- a. Accept Check Registers and Approve Expenditures:

Deborah Parrish motioned to accept the check registers and approve expenditures. Peter MacLaird seconded the motion. M/S/C

- b. Financial Manager's Report:
Financial Manager's report was reviewed.

- c. Review and Approve Financial Statements:

Bill Bonini motioned to approve financial statements. Peter MacLaird seconded the motion. M/S/C

- d. Conflict of Interest Biennial Notice

Peter MacLaird motioned to accept the Conflict of Interest Biennial Notice as is. Bill Bonini seconded the motion. M/S/C

- e. Management Discussion and Analysis

Donna Clavaud motioned to accept the Management Discussion and Analysis for FY 2019/2020. Deborah Parrish seconded the motion. M/S/C

f. Adopt Resolution 20-6: To Authorize Opening of New Redwood Credit Union Account (RCU)
Melinda Bell reported several issues with Redwood Credit Union; there have been unknown electronic access to TVCSD account resulting in withdrawing of funds. A new TVCSD account was opened with a new account number. RCU is now requiring TVCSD to adopt a resolution to appoint signers and to appoint someone who takes the action as well as being a signer. Donna Clavaud asked what the status was with restoring the funds. Melinda Bell said not all the funds have been restored which could take a month. Bill Bonini suggested, now with the new account number, if it happens again, move the money to another financial institution; or when the money is restored, close the account. Jose Ortiz suggested drafting a formal letter recounting and documenting the situation. Jose Ortiz and Melinda Bell will draft the letter.

Peter MacLaird motioned to open a new account at another bank, once the money is restored, close the RCU account. Motioned failed.

Bill Bonini motioned to Adopt Resolution 20-6; to establish a new account at Redwood Credit Union and the Financial Manager is authorized to open the new account and conduct all business for TVCSD. Donna Clavaud seconded the motion. M/S/C

VIII. General Manager's Report

Jose Ortiz reported he and Jack Miller (JMIntergration) looked at the storage ponds and plant; to get an assessment of what is working and what isn't. Jack Miller needs to calibrate the pond level sensors; if the sensors can't be calibrated, other SCADA services will need to be looked at.

Erosion repair work around the splash aprons was completed by the construction division of NSU in July 2020. NSU will do an estimate for the roof replacement at the control building.

The gazebo project and final inspection is complete. The handicap ramps were eliminated from the project due to the fact a separate permit would have been required. Proposition 68 (\$177,000 funding available) is a state wide funding mechanisms for park projects; a proposal from TVCSD can be submitted for the fence and the ramps. Proposition 68 could also include the gate project, repairs to the water tower and other projects not yet part of Measure A work plan. Jose Ortiz will submit an application.

IX. NSU Report

a. Review June and July 2020 reports:
Reports were reviewed.

X. Pending Business

Donna Clavaud doesn't want to lose track of ADU issues and received an inquiry of TVCSD attitudes and information on ADU's policies. Donna Clavaud wants to continue this conversation and TVCSD needs to develop a policy regarding ADU's. This topic will be continued for discussion at the October 2020 Board meeting.

XI. Other Business

None

XII. New Business

None

XIII. Old Business

Donna Clavaud said the TVCSD Newsletter discussion will be continued.

XIV. Correspondence

Dru Fallon O’Neill will send a thank you note from the TVCSD Board to Henry Elfstrom for his dedication to the Park maintenance.

XV. Adjournment

Meeting was adjourned at 8:10 pm. No objections

Next TVCSD BOD Meeting, October 14, 2020, 7 pm via Zoom

Approved by: Dru Fallon O’Neill, President

Date:

Attested by: Cynthia Hammond, Recording Secretary

Date:

TVCS D 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.*

PO Box 303 ● Tomales, CA ● 94971 ● ph 707.878.2767 ● www.tomalescsd.ca.gov

Board of Directors:

Dru Fallon O’Neill, President ● Donna Clavaud, Vice President ● Bill Bonini ● Peter MacLaird ● Deborah Parrish

Bank Transactions September 2020

	Type	Date	Num	Name	Memo	Amount	Balance
131.00 · Cash	PARK				Beginning		90,062.64
	131.48 · CA LAIF				Beginning		30,871.53
	Total 131.48 · CA LAIF				Ending		30,871.53
	131.42 · Bank of Marin - Money Market				Beginning		5,470.94
	Deposit	09/30/2020			interest MM	0.20	5,471.14
	Total 131.42 · Bank of Marin - Money Market				Ending	0.20	5,471.14
	131.46 · Bank of Marin - Park Account				Beginning		53,720.17
	Bill Pmt -Check	09/05/2020	1293	PGE	7399820768-9	-18.09	53,702.08
	Deposit	09/30/2020			interest MM	0.22	53,702.30
	Total 131.46 · Bank of Marin - Park Account				Ending	-17.87	53,702.30
Total 131.00 · Cash	PARK				Ending	-17.67	90,044.97
131.00 · Cash	SEWER				Beginning		184,949.12
	131.20 · CA Local Agency Investm Fnd				Beginning		72,033.57
	Total 131.20 · CA Local Agency Investm Fnd				Ending		72,033.57
	131.31 · Redwood Credit Union				Beginning		40,693.32
	Total 131.31 · Redwood Credit Union				Ending		40,693.32
	131.42 · Bank of Marin - Money Market				Beginning		40,167.40
	Deposit	09/30/2020			interest	1.48	40,168.88
	Total 131.42 · Bank of Marin - Money Market				Ending		40,168.88
	131.44 · Bank of Marin - Sewer				Beginning		29,278.38
	Bill Pmt -Check	09/02/2020	4848	Brelje and Race Laboratories, Inc.		-455.00	28,823.38
	Bill Pmt -Check	09/02/2020	4849	Kristin Lawson	Sept- November rent	-300.00	28,523.38
	Bill Pmt -Check	09/09/2020	4850	PGE	8044736439-1 7/23 - 8/23	-89.16	28,434.22
	Payment	09/14/2020		Tomales Regional Histroy Center		81.90	28,516.12
	Bill Pmt -Check	09/14/2020	4851	Melinda K. Bell	42.25 hours August	-1,690.00	26,826.12
	Bill Pmt -Check	09/14/2020	4852	Tim Furlong	mowing	-800.00	26,026.12
	Bill Pmt -Check	09/17/2020	4853	AT&T	145835838 9/7-10/6	-157.00	25,869.12
	Bill Pmt -Check	09/20/2020	4854	Natural Systems Utilities -CA		-4,550.46	21,318.66
	Bill Pmt -Check	09/22/2020	4855	AT&T	138729848 9/11 - 10/10	-110.95	21,207.71
	Bill Pmt -Check	09/22/2020	4856	Capital One Bank	monthly Sonic	-7.95	21,199.76
	Deposit	09/30/2020			interest	0.12	21,199.88
	Total 131.44 · Bank of Marin - Sewer					-8,078.50	21,199.88
	131.48 · Bank of Marin - Solar				Beginning		2,776.45
	Deposit	09/30/2020			interest	0.01	2,776.46
	Total 131.48 · Bank of Marin - Solar				Ending	0.01	2,776.46
Total 131.00 · Cash	SEWER				Ending		176,872.11



Financial Manager's Report October 14, 2020

This packet includes the financial reports for September 2020 ending the first quarter of the year. Sewer income for the first quarter is close to budget although the report shows income billed rather than payments received for AT&T and SUSD. Sewer expenses are around \$6,000 less than budgeted, but without depreciation expense, they are nearly \$19,000 under budget. This variance includes \$5,600 in audit fees not billed yet and \$12,000 for General Manager's compensation not yet billed. Because these expenses will be recorded later, overall first quarter results for the Sewer program are slightly better than budget.

The Park program income is better than budget because the impact from the loss of sales tax due to the pandemic will be reflected more in our January 2021 payment than in the payment received in July. According to Marin County, extension of the Measure A sales tax will be on the March 2022 ballot just as it expires, not on this November's ballot. Park expenses are minimal this quarter, \$2,700 under budget due primarily to project management charges not billed. Major park improvement expenses were budgeted for later in the year. Engineering and trash disposal fees are higher than budgeted, but electric bills are much lower due to discontinuing the shared use of the power for the water tower. No reimbursement income was budgeted, but PG&E expense was uncertain when budgeting, so it was not reduced in the budget.

Sewer income billed but not yet received includes the annual \$982.80 billing to AT&T for their service facility here. Eventual receipt is uncertain because the telephone number there was disconnected, and the invoice sent to the address previously used was returned unable to be forwarded as was an invoice sent to the address used by Marin County for that parcel. Shoreline Unified School District is questioning their bill because of the school closures.

The Redwood Credit Union account was closed and the funds transferred to a new account at the Petaluma branch. Although the online inquiry was not yet working and the statement had not been received at the time of preparing this report, staff there assures us that all funds were restored; all fees were reversed, and interest was credited on the missing funds. When we received the September statement, we will know.

AT&T's monthly bills increased from \$85 to \$111 for the office internet in September and from \$130 to \$157 for the plant telephone and internet. The increases were for virus protection, cloud storage and other services for our computers in the office and at the plant. Since other companies provide these services for TVCSD, those charges were removed from our bills which are now \$60 for the office and \$115 for the plant and phone.

The auditor's reports for 2019/2020 have been received, sent to the Board members and available upon request. The audited financial statements on page 8 show the Park has \$138,313 in cash, and on page 9 \$64,796 in unpaid bills at 6/30/2020. Park equity is therefore \$73,517 plus \$509,874 in capital assets on both pages. On the same pages Sewer cash and interest receivable is \$230,759, \$13,359 in other assets \$1,332,743 in capital assets, and \$200,678 in liabilities, resulting in total Sewer equity of \$1,376,183, of which \$1,332,743 is capital assets.

The Financial Advisory Committee will respond to the Report on Accounting Controls and Procedures. After the solar bonds were issued in 2009/2010, the portion of sewer service fees calculated at \$5 monthly for solar debt repayment was based on total parcels in the County reports, not the total of those parcels paying sewer service fees. This is an internal reporting calculation allocating between Solar and Sewer designation of income received. The County does not calculate the solar portion; the reporting is only for internal TVCSD use only.

The Measure A Expenditure Report is included in the packet for Board review and approval. The expenditure report shows \$149,721.48 in total expenditures, \$122,666.48 of which was Measure A funded. The other funding came from prior year grants, donations, rentals and water tower electric. The audit report on page 15 shows \$149,722 in Park expenses for 2019/2020. The ending balance on the Measure A report of \$43,700.70 is the unspent Measure A funding as of 6/30/2020, not 6/30/2020 cash, since other Park income yet unspent is included in total cash..

BALANCE SHEETS SEPTEMBER 30, 2020

		Sep 30, 20
ASSETS	PARK	
	131.48 · CA LAIF	30,871.53
	131.42 · Bank of Marin - Money Market	5,471.14
	131.46 · Bank of Marin - Park Account	53,702.30
	Total 131.00 · Cash	90,044.97
	100.20 · Land and Land Rights	132,000.00
	111.00 · Park Equipment	
	Original Cost	461,790.46
	105.00 · Depreciation	-83,916.10
	Total 111.00 · Park Equipment	377,874.36
	Total Fixed Assets	509,874.36
	TOTAL ASSETS PARK	599,919.33
LIABILITIES & EQUITY PARK		
	Equity	
	252.50 · Investment in Capital Assets	509,874.36
	260.00 · Unassigned Fund Balance	73,517.14
	Net Income	16,527.83
	Total Equity	599,919.33
	TOTAL LIABILITIES & EQUITY PARK	599,919.33
ASSETS	SEWER	
	131.20 · CA Local Agency Investm Fnd	72,033.57
	131.31 · Redwood Credit Union	40,693.32
	131.42 · Bank of Marin - Money Market	40,168.88
	131.44 · Bank of Marin - Sewer	21,199.88
	131.48 · Bank of Marin - Solar	2,776.46
	Total 131.00 · Cash	176,872.11
	137.00 · Accounts Receivable	74,646.36
	Total Current Assets	251,518.47
	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
	105.00 · Less Accumulated Depreciation	-750,963.00
	110.00 · Improvement Project	939,393.31
	112.00 · Solar System	269,945.21
	Total Fixed Assets	1,320,077.49
	136.00 · SUSD Note Receivable	11,521.75
	TOTAL ASSETS SEWER	1,583,117.71
LIABILITIES & EQUITY SEWER		
	Liabilities	
	222.00 · Accounts Payable	259.71
	Total Current Liabilities	259.71
	211.00 · SWRCB SRF Loan	70,941.37
	215.00 · CREBS Bond	107,647.02
	Total Long Term Liabilities	178,588.39
	Total Liabilities	178,848.10
	Equity	
	262.00 · Capital Asset Reserve	40,000.00
	262.50 · Restricted Connection Fees	20,000.00
	264.00 · Operating Reserve	51,690.75
	265.00 · Net Assets - Unrestricted	1,264,492.13
	Net Income	28,086.73
	Total Equity	1,404,269.61
	TOTAL LIABILITIES & EQUITY SEWER	1,583,117.71

BUDGET TO ACTUAL COMPARISONS JULY THROUGH SEPTEMBER 2020

		PARK	Jul - Sep 20	Budget	\$ Over Budget
Income	311.00 · Interest Income		10.41	150.00	-139.59
	315.80 · Measure A Funds		17,043.17	13,500.00	3,543.17
	322.00 · Park Use Rental - Other		0.00	200.00	-200.00
Total Income		PARK	17,053.58	13,850.00	3,203.58
Expense					
	414.59 · Engineering and Design		330.00	200.00	130.00
	414.82 · Measure A Maintenance Expenses		0.00	120.00	-120.00
	414.83 · PGE Park		34.35	275.00	-240.65
	414.87 · Measure A Project Management		0.00	2,500.00	-2,500.00
	6420 · Park Trash Disposal		161.40	125.00	36.40
Total Expense		PARK	525.75	3,220.00	-2,694.25
Net Ordinary Income		PARK	16,527.83	10,630.00	5,897.83
		SEWER			
Income	301.10 · Service Charges - Monthly		245.70	245.70	0.00
	301.15 · Service Charges - Annual Fees		1,965.60	1,965.60	0.00
	301.20 · Service Charges - SUSD		62,960.56	62,299.00	661.56
	301.30 · Service Charges - County		588.69	0.00	588.69
	Total 301.00 · Service Charges		65,760.55	64,510.30	1,250.25
	305.00 · SUSD Sinking Fund		8,062.00	8,062.00	0.00
	311.00 · Interest Income		836.16	1,247.63	-411.47
	315.50 · Levy 4		126.62	0.00	126.62
Total Income		SEWER	74,785.33	73,819.93	965.40
Expense					
	413.00 - Grounds Maintenance		800.00	2,000.00	-1,200.00
	410.10 · Sewage Collection Electric		70.82	100.12	-29.30
	411.05 - Lab Bills		1,134.00	2,516.00	-1,382.00
	411.10 - Maintenance Supplies		160.86	378.08	-217.22
	411.03 · Sewage Treatment Electric		50.10	-2,081.58	2,131.68
	412.10 · Sewage Disposal Electric		50.10	-66.12	116.22
	414.11 - Social Security Tax		9.41	180.00	-170.59
	414.12 - Medicare Payroll Tax		2.20	30.00	-27.80
	414.13 - State Unemployment Tax		28.49	85.00	-56.51
	414.05 · Administrator's Fees		0.00	12,000.00	-12,000.00
	414.22 · Licenses and Permits		0.00	20.00	-20.00
	414.31 · Property & Liability Insurance		10,787.49	10,788.00	-0.51
	414.33 · Worker's Comp Insurance		897.80	900.00	-2.20
	414.41 · Postage and Delivery		33.00	22.00	11.00
	414.43 · Office Supplies		23.76	0.00	23.76
	414.44 · Sonic - Web Hosting		23.85	24.00	-0.15
	414.45 · Equipment Expense		349.99	310.00	39.99
	414.465 · Board Member Stipend		0.00	1,250.00	-1,250.00
	414.47 · Clerical/Bookkeeping		3,416.90	3,000.00	416.90
	414.48 · Office Rent		300.00	300.00	0.00
	414.49 · Secretary		0.00	800.00	-800.00
	414.50 · O&M Contractual Services		13,168.80	13,236.00	-67.20
	414.552 · Accounting		0.00	5,600.00	-5,600.00
	414.60 · Publication and Notices - Other		184.50	0.00	184.50
	414.62 · Dues and Subscriptions		0.00	150.00	-150.00
	414.72 · Computer Repairs - Other		0.00	200.00	-200.00
	414.74 · Treatment Ponds Maintenance		1,648.00	0.00	1,648.00
	414.81 · Travel		0.00	120.00	-120.00
	414.85 · Training		0.00	200.00	-200.00
	414.90 · Telephone and Internet Services		763.85	660.00	103.85
	415.50 · Depreciation Expense		12,666.00	0.00	12,666.00
	417.30 · LAFCO Charges		130.16	190.00	-59.84
Total Expense		SEWER	46,700.08	52,911.50	-6,211.42
Net Income		SEWER	28,085.25	20,908.43	7,176.82
Expenses Without Depreciation		SEWER	34,034.08	52,911.50	-18,877.42



Expenditure Report

Measure A City, Town, and Applicable Special District Program Expenditure of Measure A Funds for July 1, 2019 to June 30, 2020

Timely and accurate completion of this report is a condition of receiving Measure A funds, and is necessary to fulfill financial reporting requirements pursuant to Marin County Ordinance 3586 (Measure A). Information contained in this report is subject to verification and will be included in a Measure A Annual Report prepared by Marin County Parks.

Instructions:

- This report must be completed by an authorized representative of the recipient and signed by both the authorized representative and the chief fiscal officer.
- Please complete this report, then scan and e-mail it to Kevin Wright, Marin County Parks Government and External Affairs Manager (kwright@marincounty.org), by November 15, 2020.
- Contact Mr. Wright by e-mail (kwright@marincounty.org) or phone (415) 497-3553 if you have any questions, or if you have suggestions to improve this form.
- Recipients are encouraged to accompany reports with photos of finished work and projects funded in full or in part by Measure A. Please include the project name and other pertinent information in the photo file name. If you plan on submitting a large number of photos, please contact Mr. Wright for access to a Dropbox folder to facilitate the file transfer.

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

B. Recipient's representative and contact information:

Name: Melinda Bell
(Print)

Title: Financial Manager

Address: P O Box 303 **City, Zip Code** _____ Tomales, CA 94971-0303 _____

Phone: _____ 707-878-2478 _____ **E-mail:** melinda@tomalescsd.ca.gov _____

C. Recipient's total actual allocation of Measure A funds for Fiscal Year 2019-20 (sum of disbursements received):

\$ _____ 37,075.55 _____

D. Balance of recipient's Measure A funds on June 30, 2019:

i. Beginning balance as of July 1, 2019 (prior year)	ii. Total Measure A disbursements received in FY 2019-20 (Item C. above)	iii. 2019-20 Total Interest Income	iv. FY 2019-20 Total Measure A expenditures (Item E. below)	v. Ending balance as of June 30, 2020
\$128,597.53	+\$37,075.55	+\$694.10	-\$122,666.48	=\$43,700.70

E. Recipient’s total expenditures for Fiscal Year 2019-20. Attach a list of itemized expenditures or general ledger summary and summary of any staff time and description of work billed to Measure A for each project as backup information. You are required to maintain adequate records for audit purposes. Please refer to the Measure A PBC list that has been provided to you for a summary of records that may be requested when you are audited.

Name of work or project (as it appears in the Work Plan):	Primary purpose of work or project. Select only one from list below.	Revised description based on what was actually accomplished (use numeric values where possible to quantify and update information from Work Plan)	Amount of Measure A funds used:	Source(s) and amount(s) of matching funds used. If none, enter “0”	Total expenditures for work or project in reporting year
PG&E, Supplies, Services	Maintenance a	Electricity, trash pick-up, bathroom and landscaping supplies Playground surface materials	\$1,188.32	\$770.00 shared electric meter	\$1,958,32
Gazebo	Construction c	Construction	\$117,765.89	\$15,000.00 County grant	\$132,765.89
Paths and Ramps	Construction c	Grading, pouring, inspection	\$0	\$0	\$0
Financial Manager	Maintenance a	Pay park bills, prepare reports	\$201.25	\$0	\$201.25
Project Management	Construction c	Review of bids, contract oversight	\$3,511.02	\$11,285.00 Dean Witter grant, park rent, donat’s	\$14,796.02
Actual Total			\$122,666.48	\$27,055.00	\$149,721.48

F. Certification

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

Signature

Title (Print)

Date

Print Name

Signature, Chief Fiscal Officer

Date

09/28/2020

Melinda Bell
Print Name, Chief Fiscal Officer

**TOMALES VILLAGE
COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2020**

ROBERT W. JOHNSON
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Tomales Village Community Services District, as of and for the year ended June 30, 2020, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards issued by the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the enterprise activities and the governmental activities of Tomales Village Community Services District as of June 30, 2020, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

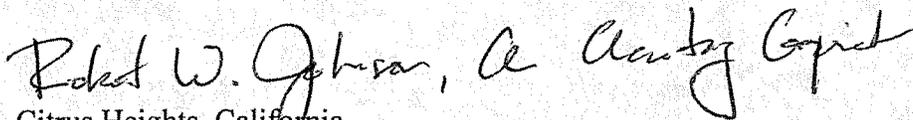
Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the other required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Tomales Village Community Services District. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.


Citrus Heights, California
September 15, 2020

**TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS**

FOR THE YEAR ENDING JUNE 30, 2020

This section of the District's Financial Statement presents our analysis of the District's financial position and performance for the Fiscal Year that ended June 30, 2020. Readers are encouraged to read this section in conjunction with the accompanying financial statements.

The District's Operation-an Overview

The TVCSD is a special district formed under Government Code 61000 to operate and manage the community's wastewater treatment plant (WWTP). The WWTP is funded through sewer service fees and some Ad Valorem property taxes. The operation of the Tomales Community Park is funded through donations, park rentals, fund raisers, grants, and County of Marin Measure A sales taxes dedicated to parks and open spaces.

When the District was formed in 1998/1999, the Wastewater Treatment Plant was acquired from North Marin Water District in an "as-is" condition with several problem areas due to lack of maintenance. The District was able to garner a Small Communities Grant from SWRCB and a low interest loan through the State Revolving Fund to fund major improvements. Loan repayments will be required for three more years to pay off the total principal due of \$70,941 as of June 30, 2020.

The District has a Solar System to provide the energy to operate the wastewater treatment system and irrigation field. To acquire the system, the District sold \$305,000 in zero interest Clean Renewable Energy Bonds in July 2009. The bonds have six more years of payments due totaling \$107,647. Electricity costs were averaging \$6,500 a year before the solar system was installed. Costs for electricity are now averaging \$1,150 annually. Operational savings have resulted and the Sewer program has finished each of the last three years both with positive net income and better than budget without including depreciation expense, but funding must cover not only operational costs, but also the reduction of the two debt obligations not included in the operational budget.

The Tomales Community Park has made major progress in 2019/2020 in its goal to rebuild the gazebo, create a new entry gate & signage, add ADA-compliant ramps to our play structure areas and rebuild a north fence. Project expenses totaled \$147,137 in the 2019/2020 fiscal year. To finish the planned projects, the 2020/2021 budget provides an additional \$36,200 in funding. Park maintenance costs for the 2019/2020 fiscal year were \$2,585. Funding for the park in recent years has been primarily from the 2013/2014 Measure A sales tax. Measure A has a life of nine years so the last year of funding will be 2021/2022. Planned projects will be completed by then, but the annual maintenance costs will remain without Measure A funding unless the voters approve an extension of the tax.

Financial Statements

The audited financial statements report the Sewer Program on a business-type accounting basis with accruals, capital assets and depreciation. The Park Program is reported on a governmental-fund basis in the Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balances with an adjustment to report the Park in the government-wide report on a comparable basis with the Sewer Program, including capital assets and depreciation.

Condensed Financial Statements

	<u>2020</u>	<u>2019</u>
Assets:		
Current assets	\$ 350,909	\$ 394,456
Other assets	31,522	13,359
Capital assets, net	<u>1,842,617</u>	<u>1,755,734</u>
Total Assets	<u>\$ 2,225,048</u>	<u>\$ 2,163,549</u>
Liabilities and net position:		
Current liabilities	\$ 127,191	\$ 79,926
Long-term debt, less current portion	<u>138,283</u>	<u>178,588</u>
Total liabilities	<u>265,474</u>	<u>258,514</u>
Total net position	<u>1,959,574</u>	<u>1,905,035</u>
Total liabilities and net position	<u>\$ 2,225,048</u>	<u>\$ 2,163,549</u>

Statement of Activities (Sewer and Park)

Operational revenues	\$ 214,255	\$ 192,379
Operational expenses	<u>216,603</u>	<u>223,134</u>
Operational loss	<u>(2,348)</u>	<u>(30,755)</u>
General revenues/expenses	<u>56,887</u>	<u>58,847</u>
Change in net position	<u>\$ 54,539</u>	<u>\$ 28,092</u>

Contacting the Administrator

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional information, contact General Manager Jose Ortiz at Tomales Village Community Services District, Post Office Box 303, Tomales, CA 94971 or admin@tomalescsd.ca.gov or 707-878-2767.

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2020

ASSETS	Governmental Fund			Enterprise Fund	Total
	General Fund	Park Adjustments	Statement of Net Position	Sewer	
Current assets:					
Cash and cash equivalents (Note 3)	\$ 107,450	\$ -	\$ 107,450	\$ 158,745	\$ 266,195
LAIF (Note 3)	30,759	-	30,759	51,772	82,531
Accounts receivable	-	-	-	-	-
Interest receivable	104	-	104	242	346
Current portion of note receivable (Note 4)	-	-	-	1,837	1,837
Interfund receivable	-	-	-	-	-
Total current assets	<u>138,313</u>	<u>-</u>	<u>138,313</u>	<u>212,596</u>	<u>350,909</u>
Other assets:					
Note receivable, net of current portion (Note 4)	-	-	-	11,522	11,522
Restricted cash – LAIF (Note 3)	-	-	-	<u>20,000</u>	<u>20,000</u>
Total other assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,522</u>	<u>31,522</u>
Capital assets, at cost (Notes 5 and 6):	-	593,790	593,790	2,071,040	2,664,830
Less accumulated depreciation	-	<u>83,916</u>	<u>83,916</u>	<u>738,297</u>	<u>822,213</u>
	<u>-</u>	<u>509,874</u>	<u>509,874</u>	<u>1,332,743</u>	<u>1,842,617</u>
	<u>\$ 138,313</u>	<u>\$ 509,874</u>	<u>\$ 648,187</u>	<u>\$ 1,576,861</u>	<u>\$ 2,225,048</u>

See notes to financial statements

LIABILITIES	Governmental Fund		Statement of Net Position	Enterprise Fund	
	General Fund	Park Adjustments		Sewer	Total
Current liabilities:					
Current portion of long-term debt (Note 6)	\$ -	\$ -	\$ -	\$ 40,305	\$ 40,305
Accounts payable	64,796	-	64,796	22,090	86,886
Interfund payable	-	-	-	-	-
Total current liabilities	<u>64,796</u>	<u>-</u>	<u>64,796</u>	<u>62,395</u>	<u>127,191</u>
Long-term debt, net of current portion (Note 6)	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,283</u>	<u>138,283</u>
Total liabilities	<u>64,796</u>	<u>-</u>	<u>64,796</u>	<u>200,678</u>	<u>265,474</u>
Fund balances/ net position					
Fund balances (Note 9):					
Assigned	-	-	-		
Unassigned	<u>73,517</u>	<u>(73,517)</u>	<u>-</u>		
Total fund balances	<u>73,517</u>	<u>(73,517)</u>	<u>-</u>		
Total liabilities and fund balances	<u>\$ 138,313</u>				
Net position (Note 9):					
Net investment in capital assets		509,874	509,874	1,154,155	1,664,029
Restricted		-	-	20,000	20,000
Unrestricted		<u>73,517</u>	<u>73,517</u>	<u>202,028</u>	<u>275,545</u>
Total net position		<u>583,391</u>	<u>583,391</u>	<u>1,376,183</u>	<u>1,959,574</u>
		<u>\$ 509,874</u>	<u>\$ 648,187</u>	<u>\$1,576,861</u>	<u>\$2,225,048</u>

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES
for the year ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
Park	\$ <u>12,175</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>25,000</u>
Total governmental activities	<u>12,175</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Business-type activities:				
Sewer	<u>204,428</u>	<u>189,255</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>204,428</u>	<u>189,255</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 216,603</u>	<u>\$ 189,255</u>	<u>\$ -</u>	<u>\$ 25,000</u>

General revenues/expenses:
Property taxes
Interest income
Other revenue
Interest expense

Change in net position
Net position – beginning
Net position – ending

See notes to financial statements

Net (Expense) and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ <u>12,825</u>		\$ <u>12,825</u>
<u>12,825</u>		<u>12,825</u>
	\$(<u>15,173</u>)	(<u>15,173</u>)
	(<u>15,173</u>)	(<u>15,173</u>)
<u>12,825</u>	(<u>15,173</u>)	(<u>2,348</u>)
-	8,767	8,767
694	2,552	3,246
39,131	8,062	47,193
<u>-</u>	(<u>2,319</u>)	(<u>2,319</u>)
<u>39,825</u>	<u>17,062</u>	<u>56,887</u>
52,650	1,889	54,539
<u>530,741</u>	<u>1,374,294</u>	<u>1,905,035</u>
\$ <u>583,391</u>	\$ <u>1,376,183</u>	\$ <u>1,959,574</u>

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ENTERPRISE FUND - SEWER
for the year ended June 30, 2020

Operating revenues:		
Service charges		\$ 179,005
Connection fees		10,000
Other		<u>250</u>
Total operating revenues		189,255
Operating expenses:		
Collection	\$ 14,864	
Treatment	43,590	
Disposal	28,798	
Administrative and general	66,512	
Depreciation	<u>50,664</u>	
Total operating expenses		<u>204,428</u>
Operating loss		(15,173)
Non-operating revenues (expenses):		
Property taxes	8,767	
Interest income	2,552	
SUSD sinking fund revenue	8,062	
Other revenue	-	
Interest expense	<u>(2,319)</u>	
		<u>17,062</u>
Income/(loss) before contributions		1,889
Capital contributions		<u>-</u>
Change in net position		1,889
Total net position:		
Beginning		<u>1,374,294</u>
Ending		<u>\$1,376,183</u>

See notes to financial statements

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF CASH FLOWS
ENTERPRISE FUND - SEWER
for the year ended June 30, 2020

Cash flows from operating activities:		
Receipts from customers		\$ 189,255
Payments to suppliers		(140,183)
Payments to employees		<u>(3,062)</u>
Net cash provided by (to) operating activities		46,010
Cash flows from noncapital financing activities:		
Property taxes and other income		16,829
Cash flows from capital and related financing activities:		
Payment of long-term debt	\$(39,760)	
Interest expense	(2,319)	
Property additions	<u>-</u>	(42,079)
Cash flows from investing activities:		
Interest income		<u>2,552</u>
Net increase(decrease) in cash and cash equivalents		23,312
Cash and cash equivalents:		
Beginning of year		<u>207,205</u>
End of year		<u>\$ 230,517</u>

See notes to financial statements

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF CASH FLOWS, continued
ENTERPRISE FUND - SEWER
for the year ended June 30, 2020

Reconciliation of operating income (loss) to net cash provided by (to) operating activities:		
Operating loss		\$(15,173)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation		50,664
Changes in operating assets and liabilities:		
Receivables	\$ 1,941	
Interfund receivable	-	
Payables	<u>8,578</u>	
Total adjustments		<u>10,519</u>
Net cash provided by (to) operating activities		<u>\$ 46,010</u>
Supplemental information:		
Cash expended for interest		<u>\$ 2,319</u>

See notes to financial statements

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND - PARK
for the year ended June 30, 2020

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Park	\$ 2,585	\$ -	\$ 2,585
Capital outlay	147,137	(147,137)	-
Depreciation	<u>-</u>	<u>9,590</u>	<u>9,590</u>
Total program expenditures/ expenses	<u>149,722</u>	<u>(137,547)</u>	<u>12,175</u>
Program revenues:			
Service fees	<u>-</u>	<u>-</u>	<u>-</u>
General revenues:			
Property taxes	-	-	-
Measure A	37,076	-	37,076
Donations	285	-	285
Interest	694	-	694
Other	<u>26,770</u>	<u>-</u>	<u>26,770</u>
	<u>64,825</u>	<u>-</u>	<u>64,825</u>
Excess of revenues over expenditures/changes in net position	(84,897)	137,547	52,650
Beginning fund balances/ net position	<u>158,414</u>	<u>372,327</u>	<u>530,741</u>
Ending fund balances/ net position	<u>\$ 73,517</u>	<u>\$ 509,874</u>	<u>\$ 583,391</u>

See notes to financial statements

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
GOVERNMENTAL FUND - PARK
for the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Measure A	37,582	37,076	(506)
Contributions	500	285	(215)
Grants	-	25,000	25,000
Interest	850	694	(156)
Rental	400	1,000	600
Power refund	840	770	(70)
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>40,172</u>	<u>64,825</u>	<u>24,653</u>
Expenditures:			
Measure A - maintenance	4,600	2,585	2,015
Measure A - capital outlay	151,084	147,137	3,947
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>155,684</u>	<u>149,722</u>	<u>5,962</u>
Excess of revenues (expenditures)	<u>\$(115,512)</u>	<u>\$(84,897)</u>	<u>\$ 30,615</u>

See notes to financial statements

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2020

1. Organization:

The Tomales Village Community Services District (the “District”) is an independent special district formed in 1999 to manage the village’s wastewater treatment plant formerly operated by the North Marin Water District. The Sewer Program is funded through sewer service fees and some property taxes. The Tomales Community Park was founded as a 501(c)(3) organization funded through donations, park rentals, fund raisers and grants. The park was merged into the District in 1998. With the passage of the County of Marin Measure A sales tax dedicated to parks and open spaces, the Park Program has been funded largely from that revenue source since 2013. The District is governed by a five-member board elected by the voters of Tomales Village.

2. Summary of Significant Accounting Policies:

The basic financial statements of Tomales Village Community Services District have been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District’s accounting policies are described below.

Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The two funds in these financial statements are grouped as follows:

Enterprise Funds

The Enterprise Fund is used to account for water and sewer operations that are financed and operated in a manner similar to private business enterprises. The intent of the District is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Governmental Fund

The governmental fund is used to account for all financial resources of the park department. This fund is also used to establish accounting control and accountability for fixed assets of the aforementioned activities.

Depreciation and Amortization

Fixed assets are stated at cost or estimated historical cost.

Depreciation of those assets is computed by the use of the straight-line method over the estimated useful lives.

Maintenance, repairs and renewals of a minor nature are charged to expense as incurred. Major repairs or renewals and betterments which extend the useful life are capitalized. Upon sale or retirement, cost and accumulated depreciation are eliminated from the accounts and any gain or loss on disposal is included in the statement of income and changes in retained earnings.

Basis of Accounting

The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All government funds are accounted for using the current financial resources measurement focus. Under this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) as changes in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period they become measurable and available. The District considers revenues as available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues considered susceptible to accrual include property taxes, interest and certain other intergovernmental revenues. Expenditures are recognized in the accounting period in which the liability is incurred.

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Basis of Accounting, continued

Proprietary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the period earned and expenses are recognized in the period incurred. Under this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) as changes in net total assets.

Statement of Cash Flows

All highly liquid investment with a maturity of three months or less when purchased, are considered to be cash equivalents.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Budget and Budgetary Accounting

The Board of Directors annually adopts an operating budget. The operating budgets are prepared on the accrual basis to match the operating statements.

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

2. Summary of Significant Accounting Policies, continued:

Property Taxes

The District's monthly sewer service rate and applicable property taxes are levied annually as components of the Marin County property tax bill. Property taxes attach as an enforceable lien on property as of January 1 proceeding the fiscal year for which property taxes are collected. Taxes are payable to the county in two installments on November 1 and February 1. The County of Marin collects these taxes and remits them to the District. Property taxes are recognized as revenue in the period for which levied, which is the fiscal year during which the payments are due, provided the taxes are receivable within sixty days after year-end.

3. Cash and Cash Equivalents:

At year-end the carrying amount of the District's deposits was \$266,195 and the bank balance was \$266,654. The bank balance was covered by Federal depository insurance and NCUA. Cash consists of:

	<u>Balance, June 30, 2020</u>
Checking (4)	\$ 68,684
Savings	107
Money market (2)	<u>197,404</u>
	<u>\$ 266,195</u>

Cash and investments consists of the following at June 30, 2020:

Restricted – connection fees (LAIF)	\$ 20,000
Designated – Measure A funds	53,776
Unrestricted	<u>294,950</u>
	<u>\$ 368,726</u>

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

3. Cash and Cash Equivalents, continued:

Investments:

California statutes authorize the District to invest in a variety of credit instruments as provided for in the California Government Code Section 53600, Chapter 4 – Financial Affairs. The Government Code allows investments in obligations of the U.S. Treasury, agencies, and instrumentalities, commercial paper rated A-1 by Standard & Poor's or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, medium-term corporate notes, mutual funds and the State Treasurer's Local Agency Investment Fund (LAIF). The investment in LAIF is reported at fair value.

	<u>Carrying Amount</u>	<u>Fair Value</u>
Balance, June 30, 2020		
Local Agency Investment Fund	\$ <u>102,531</u>	\$ <u>102,531</u>

4. Note Receivable:

The balance of a note due from the Shoreline Unified School District (SUSD) in the amount \$34,984 was transferred to the District in October 1999. The original note in the amount of \$39,736 was contracted by North Marin Water District in June of 1985 at an annual interest rate of six percent, due November 2026. The note was for SUSD's portion of sewer improvements completed prior to the transfer to the District and is unsecured. Scheduled maturities of principal and interest for the note receivable are as follows at June 30:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,837	\$ 804	\$ 2,641
2022	1,950	691	2,641
2023	2,067	574	2,641
2024	2,191	450	2,641
2025	2,321	320	2,641
2026-2027	<u>2,993</u>	<u>212</u>	<u>3,205</u>
	\$ <u>13,359</u>	\$ <u>3,051</u>	\$ <u>16,410</u>

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

5. Capital Assets:

Changes in enterprise capital assets for the year-ended June 30, 2020 are as follows:

<u>Sewer</u>	<u>Balance, 7/1/19</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance, 6/30/20</u>
Land	\$ 52,788	\$ -	\$ -	\$ 52,788
Maps & records	17,248	-	-	17,248
Sewer treatment	791,666	-	-	791,666
Solar equipment	269,945	-	-	269,945
Pond improvements	<u>939,393</u>	<u>-</u>	<u>-</u>	<u>939,393</u>
	<u>\$2,071,040</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,071,040</u>

Changes in governmental capital assets for the year-ended June 30, 2020 are as follows:

<u>Park</u>	<u>Balance, 7/1/19</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance, 6/30/20</u>
Land	\$ 132,000	\$ -	\$ -	\$ 132,000
Equipment	<u>305,135</u>	<u>156,655</u>	<u>-</u>	<u>461,790</u>
	<u>\$ 437,135</u>	<u>\$ 156,655</u>	<u>\$ -</u>	<u>\$ 593,790</u>
Work in progress – Gazebo	<u>\$ 9,518</u>	<u>\$ 147,137</u>	<u>\$ 156,655</u>	<u>\$ -</u>

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

6. Long-term Debt:

The following is a summary of the long-term debt activities for the year ended June 30, 2020:

	<u>Balance, 7/1/19</u>	<u>New Debt Issued</u>	<u>Debt Retired</u>	<u>Balance, 6/30/20</u>	<u>Current Portion</u>
State Water Resource Control Board	\$ 92,760	\$ -	\$ 21,819	\$ 70,941	\$ 22,364
Clean Renewable Energy Bonds	<u>125,588</u>	<u>-</u>	<u>17,941</u>	<u>107,647</u>	<u>17,941</u>
	<u>\$ 218,348</u>	<u>\$ -</u>	<u>\$ 39,760</u>	<u>\$ 178,588</u>	<u>\$ 40,305</u>

State Water Resource Control Board

A construction loan from the State Water Resources Control Board in December 2003 was converted to a note payable in December 2008. The loan is repaid annually in installments of \$24,137 including principal and interest at 2.5%. The loan matures in December 2022.

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

6. Long-term Debt, continued:

Clean Renewable Energy Bonds

On July 14, 2009 the District issued \$305,000 of clean renewable energy bonds as authorized by the Internal Revenue Service under Section 54 of the Internal Revenue Code (the Code) of 1986, as amended. The bonds were issued at a 0% interest rate and benefits of the bonds are paid in form of federal tax credits in lieu of interest. The District installed two solar power systems at the irrigation field and the treatment plant with the proceeds from the bonds.

Annual payments of \$17,941 are due annually in December and the final payment is due July 2025.

The future annual maturities of all long-term borrowings as of June 30, 2020 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 40,305	\$ 1,774	\$ 42,079
2022	40,864	1,214	42,078
2023	43,595	641	44,236
2024	17,941	-	17,941
2025	17,939	-	17,939
2026	<u>17,944</u>	<u>-</u>	<u>17,944</u>
	<u>\$ 178,588</u>	<u>\$ 3,629</u>	<u>\$ 182,217</u>

7. Risk of Loss:

Tomales Village Community Services District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2020 fiscal year, the District purchased certain commercial insurance coverages to provide for those risks.

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2020

8. Subsequent Events:

Management has evaluated subsequent events through September 15, 2020, the date these June 30, 2020 financial statements were available to be issued.

9. Equity:

Fund Balance (Park):

Restricted		\$ -
Committed		-
Unassigned		<u>73,517</u>
		<u>\$ 73,517</u>

Statement of Net Position (Park and Sewer):

Total net position consists of:

Net investment in capital assets		\$1,664,029
Restricted		
Connection fees - sewer		20,000
Unrestricted		
Board designated		
Capital asset reserve – sewer	\$ 40,000	
Operating reserve – sewer	<u>47,628</u>	
	87,628	
Undesignated	<u>187,917</u>	
		<u>275,545</u>
		<u>\$1,959,574</u>

SUPPLEMENTAL INFORMATION

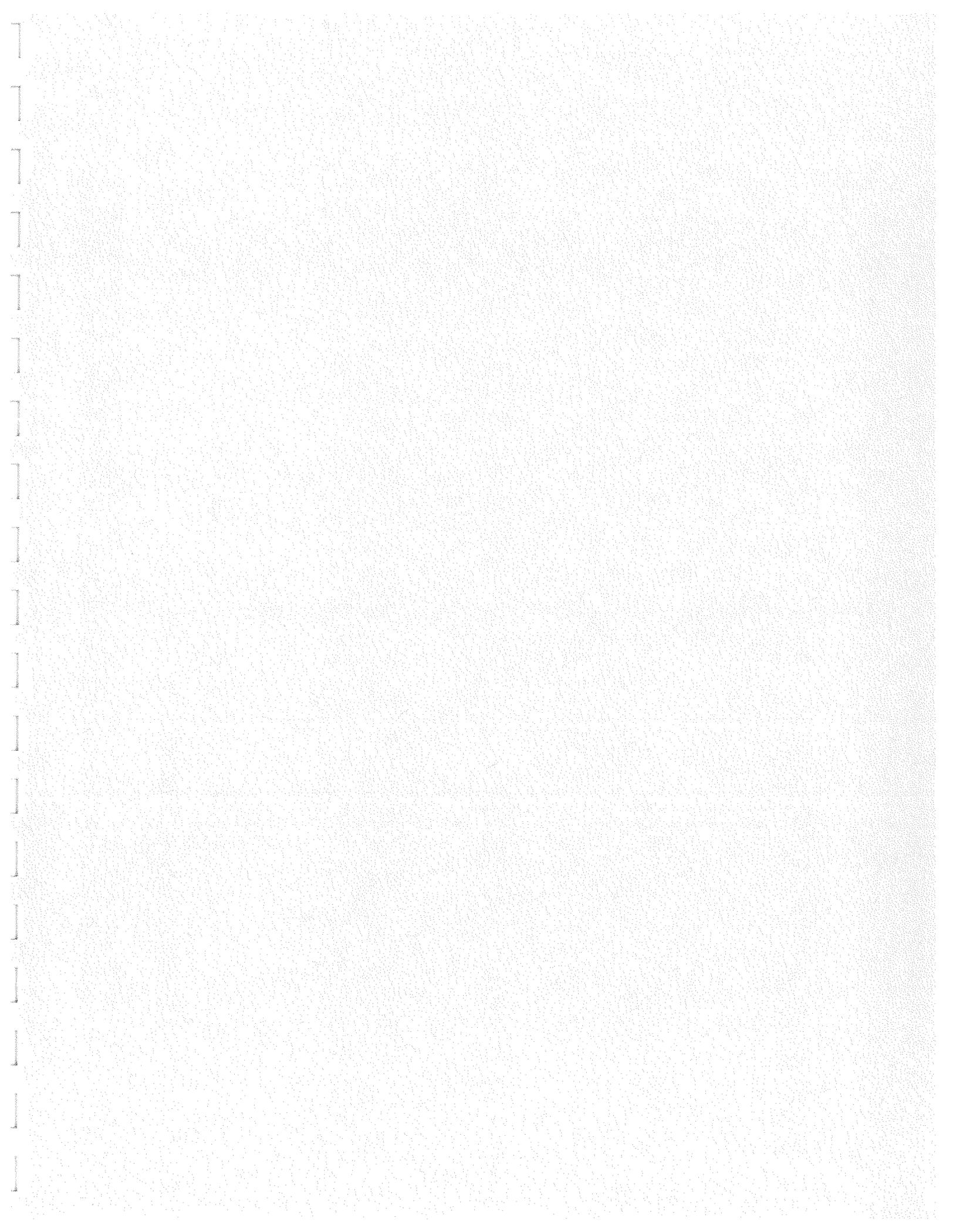
TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
PRINCIPAL OFFICIALS
for the year ended June 30, 2020

Board of Directors:

Dru Fallon O'Neill	President
Donna Clavaud	Vice President
Peter MacLaird	
Bill Bonini	
Deborah Parrish	

Operations:

Jose Ortiz	General Manager
Melinda Bell	Financial Manager
Cynthia Hammond	Secretary



**TOMALES VILLAGE
COMMUNITY SERVICES DISTRICT**

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES**

June 30, 2020

ROBERT W. JOHNSON
Certified Public Accountant



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

September 15, 2020

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

We have audited the financial statements of Tomales Village Community Services District as of and for the year ended June 30, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts.

In planning and performing our audit of the financial statements of Tomales Village Community Services District as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Tomales Village Community Services District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the effectiveness of the District's internal controls. Accordingly, we do not express an opinion on the effectiveness of the District's internal controls.

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

Our consideration of internal control was for the limited purpose described in the second paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We have enclosed other recommendations for your consideration.

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

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation

1. Review of Operations (Sewer and Parks):

	<u>Sewer</u>		<u>Park</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Operating revenues	\$ 189,255	\$ 192,379	\$ -	\$ -
Operating expenses	<u>204,428</u>	<u>202,035</u>	<u>12,175</u>	<u>18,248</u>
Operating loss	(15,173)	(9,656)	(12,175)	(18,248)
Non-operating revenues/ (expenses)	<u>17,062</u>	<u>15,510</u>	<u>39,825</u>	<u>40,486</u>
Income (loss) before contributions	1,889	5,854	27,650	22,238
Contributions	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
Net income (loss)	\$ <u>1,889</u>	\$ <u>5,854</u>	\$ <u>52,650</u>	\$ <u>22,238</u>
Cash	\$ <u>230,517</u>	\$ <u>207,205</u>	\$ <u>138,504</u>	\$ <u>184,876</u>

Observations:

Operating comparison:

Sewer	\$(3,965)
Park	<u>30,412</u>
Overall increase	\$ <u>26,447</u>

Cash comparison:

Sewer	\$ 23,312
Park	<u>(46,372)</u>
Overall decrease	\$ <u>(23,060)</u>

2. Current Year Recommendation:

a. Debt Funding:

Observation:

The District sets aside \$8,280 for County-solar revenue from the billed sewer revenue. This set aside, along with the SUSD contribution, is to fund the payment for the solar system debt. \$5 of the monthly bill for every parcel is allocated for solar revenue. Thus,

\$5 x 12 months x 138 parcel - \$8,280

On the 2020 County tax rolls, 92 connected parcels were billed; not 138. It appears that there is a discrepancy in the methodology for calculating the solar set aside.

Recommendation:

Review the methodology for calculation for the set aside for solar revenue. It appears that there is an inconsistency in calculating the solar set aside.

This calculation can be looked as to ensure there is enough funding to pay the solar debt which is scheduled to paid to 2025.

The methodology of funding debt can also be examined for possible future debt.

GENERAL MANAGER'S REPORT

OCTOBER 14, 2020

UPDATE ON THE SCADA SYSTEM REPAIR PROJECT

I will BE MEETING with Jack Miller from JMIntegration and Brandon Jacka from NSU the week of October 27. In addition to calibrating the pond level sensors which we feel JM Integration has already been paid for that work, we will be doing a needs assessment on the remainder of the SCADA system. Since last month we found new issues with the server at the plant on which the SCADA system is loaded. For not yet diagnosed reasons, the server was found to be powered off. When I checked to see when data transmission had stopped, I found that no data has been transmitted since Monday morning on September 28. I contacted NSU and asked that they check to see that all pumps and equipment are still working properly with or without SCADA.

STATUS OF THE GAZEBO PROJECT

I haven't found an ADA expert to assist us with designing the handicap ramps and preparing construction drawings suitable for submitting them to the Marin County Building Inspector with a permit application. This project will be submitted as a Prop 68 project application. I hope to have the project applications ready this month. As I mentioned last month the fence replacement, park gate project, and repairs to the water tower are possible projects for Prop 68 funds in part or wholly.

STATUS OF THE CIP PROJECTS

The control building at the irrigation field need to be re-roofed. That will cost between \$2,000 and \$4,000. NSU has not yet provided me with an estimate for the roof replacement.

During our meeting this month, NSU and I will be evaluating modifications to the perimeter collection system and early shut-off features of the irrigation disposal filed.

SEWER CONNECTION REQUESTS

We received a request from Mr. Paul Bantle to investigate whether the previous owners of 256 Second Street had at some point paid for a sewer connection. This question stems from the fact that the Second Street Extension was constructed with multiple sewer lateral stub-outs and the fact that a Levy 4 Sewer Improvement assessment shows up on the prior owners' tax bill.

I will be responding to Mr. Bantle after our meeting Wednesday. The answer, however, is that sewer connection fees have not been paid for the actual connection, whether to a stub out or to the sewer main itself. Mr. Bantle will need to pay the \$10,000 sewer connection fee.



September 14, 2020

Regional Water Quality
San Francisco Bay Region
1515 Clay Street Suite 1400
Oakland, CA 94612

Emailed To: WDR.monitoring@waterboard.ca.gov

RE: Self-Monitoring Report
Tomales, Marin County
Order No. R2-2015-0019
I.D. No. 264662
August 2020

Enclosed please find the Self-Monitoring Report.

Operations are satisfactory and maintenance on schedule.

I certify under the penalty of law that this document and all attachments have been prepared under my direction or supervision in accordance with a system designed to assure that qualified personal proper gathered and evaluated the information submitted. The information submitted is, to the best of my knowledge and belief, true, accurate and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment.

Sincerely,
NATURAL SYSTEMS UTILITIES

Brandon Jacka
Chief Plant Operator
Certified Chief Plant Operator #V 42398

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

NSU-CA was formerly Phillips Services Inc. dba Phillips & Associates

SELF MONITORING REPORT

Date	INF (INFLUENT)						EFF-TR (Treatment Pond No. 3 Eff)										EFF-Discharge		EFF-D (Discharge eff)	
	Daily (KGALS)	Weekly (KGALS)	Ph (Units)	Temp. (C)	BOD (mg/l)	TDS (mg/l)	Nitrate as N	Nitrite as N	TKN mg/L	Amonnonia N mg/L	Tot. Organic Nitrogen mg/L	TDS (mg/L)	BOD (mg/l)	pH Units	D.O. (mg/l)	Temp (C)	Daily (KGALS)	Weekly (KGALS)	C12 Tank Added (gallons)	Coliform MPN/100
8/1/2020	14.8																0.0			
8/2/2020	14.8																0.0			
8/3/2020	14.8																0.0			
8/4/2020	14.8																0.0			
8/5/2020	14.8																0.0			
8/6/2020	14.8																0.0			
8/7/2020	14.8	118.0	6.3	23.2	130.0	400.0	0.2	0.4	6.7	1.5	5.2	590.0	18.0	8.7	4.0	20.1	0.0			
8/8/2020	13.8																0.0			
8/9/2020	13.8																0.0			
8/10/2020	13.8																0.0			
8/11/2020	13.8																0.0			
8/12/2020	13.8																0.0			
8/13/2020	13.8	83.0										550.0	13.0	8.2	3.0	21.1	0.0			
8/14/2020	12.2																0.0			
8/15/2020	12.2																0.0			
8/16/2020	12.2																0.0			
8/17/2020	12.2																0.0			
8/18/2020	12.2	61.0										600.0	5.0	8.6	4.0	21.9	0.0			
8/19/2020	12.4																0.0			
8/20/2020	12.4																0.0			
8/21/2020	12.4																0.0			
8/22/2020	12.4																0.0			
8/23/2020	12.4																0.0			
8/24/2020	12.4																0.0			
8/25/2020	12.4																0.0			
8/26/2020	12.4																0.0			
8/27/2020	12.4	112.0										590.0	15.0	8.5	3.5	20.7	0.0			
8/28/2020	12.3																0.0			
8/29/2020	12.3																0.0			
8/30/2020	12.3																0.0			
8/31/2020	12.3																0.0			
Max	14.8		6.3	23.2	130.0	400.0	0.2	0.4	6.7	1.5	5.2	600.0	18.0	8.7	4.0	21.9			#DIV/0!	
Min	12.2		6.3	23.2	130.0	400.0	0.2	0.4	6.7	1.5	5.2	550.0	5.0	8.2	3.0	20.1			0.0	
Mean	13.2		6.3	23.2	130.0	400.0	0.2	0.4	6.7	1.5	5.2	582.5	12.8	8.5	3.6	21.0			#DIV/0!	
Total	408.0																0.0			

**TOMALES TREATMENT PONDS
STANDARD OBSERVATION REPORT**

1. Reporting period (Month/Year) **August 2020**

2. Pond Standard Observation required every week year round.

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 5
Date	<i>8/7/20</i>	<i>8/13/2020</i>	<i>8/18/2020</i>	<i>8/27/20</i>
Day	FRI	THUR	TUE	TUE
Time				
Operator	AG	AG	AG	AG
* Nuisance odors from ponds	N	N	N	N
* Evidence of pond berm seepage	N	N	N	N
Evidence of improper system components and hydraulic integrity	N	N	N	N
Sign posting that wastewater is unsafe to drink	Y	Y	Y	Y

Report Yes or No and any Yes responses please report immediately to supervisor or Chief Plant Operator

TOMALES INFLUENT HEADWORKS

STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) **August 2020**

2. Influent Headworks Standard Observation required every week year round.

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 5
Date	8/7/20	8/13/2020	8/18/2020	8/27/20
Day	FRI	THUR	TUE	TUE
Time				
Operator	AG	AG	AG	AG
Rain fall, inches	0	0	0	0
* Nuisance odors (smell)	N	N	N	N
*Evidence of any standing water	N	N	N	N
* Evidence of mosquitos breeding	N	N	N	N
*Evidence of improper system components and hydraulic integrity	N	N	N	N
* Evidence of structure seepage	N	N	N	N

* Report Yes or No and any Yes response s report immediately to supervisor or Chief Plant Operator

**TOMALES STORAGE PONDS
STANDARD OBSERVATION REPORT**

1. Reporting period (Month/Year) **August 2020**

2. Storage Pond Standard Observation required every week year round.

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 5
Date	8/7/20	8/13/2020	8/18/2020	8/27/20
Day	FRI	THUR	TUE	TUE
Time				
Operator	AG	AG	AG	AG
- Nuisance odors from ponds	N	N	N	N
* Evidence of pond berm seepage	N	N	N	N
* Evidence of improper system components and hydraulic integrity	N	N	N	N
Signage that wastewater is unsafe to drink	Y	Y	Y	Y

Report Yes or No and any Yes responses please report immediately to supervisor or Chief Plant Operator

**TOMALES CHLORINE STORAGE TANK
STANDARD OBSERVATION REPORT**

1.Reporting period (Month/Year)

August 2020

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

INSPECTION	Week1	Week 2	Week 3	Week 5
Date	<i>8/7/20</i>	<i>8/13/2020</i>	<i>8/18/2020</i>	<i>8/27/20</i>
Day	FRI	THUR	TUE	TUE
Time				
Tech	AG	AG	AG	AG
* Evident of any leaks	N	N	N	N
Cl2 gallons added	0	0	0	0
Warning Signs Improperly Posted	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.

**TOMALES WASTEWATER TREATMENT FACILITY
STANDARD OBSERVATION REPORT
FIELD DISCHARGE AREA**

Month: August 2020

OBSERVATIONS ARE TO BE PERFORMED WEEKLY WHEN IRRIGATION IS RUNNING

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 5
Day	8/7/20	8/13/2020	8/18/2020	8/27/20
Time	FRI	THUR	TUE	TUE
Operator				
Evidence of standing water	AG	AG	AG	AG
* Evidence of runoff from site	N	N	N	N
Evidence of erosion caused by irrigation	N	N	N	N
Evidence of system run off containment system from proper condition and integrity.	N	N	N	N
*Any odors	N	N	N	N
Mosquito breeding resulting from irrigation	N	N	N	N
* Evidence of improper distribution system components and hydraulic integrity	N	N	N	N
Perimeter fence posting informing public wastewater is not safe to drink	Y	Y	Y	Y

If irrigation runoff is evident, estimate size of effected area (include sketch)

** If odors evident, note source and area affected.



(707) 254-1931

September 22, 2020

Dru Fallon
President
Tomales Village Community Services District
Tomales, CA 94971

Dear Dru,

It is with a heavy heart that I must resign from my Board position as of November 1, 2020. We will be moving out of the area, so I will no longer be able to serve out my term.

I am so proud of all we have accomplished during my time with this organization. The dedication and innovation, in service to this wonderful community, has been such an inspiration. I have substantial improvements during the time that I have served and am confident you will continue to grow this amazing organization in my absence.

Thank you for the opportunity to make a contribution to such an incredible organization. I've truly valued the opportunity to work with such a strong group of people with an amazing vision for future generations. I wish you all the best and look forward to all you will accomplish in the future.

With Great Respect,
Deborah Parrish

State of California—Health and Human Services Agency California Department of Public Health



California Department of Public Health
PO Box, 997377, MS 0500, Sacramento, CA 95899-7377
Department Website (cdph.ca.gov)

September 28, 2020

TO:
All Californians

SUBJECT:
Outdoor Playgrounds and other Outdoor Recreational Facilities

Summary

COVID-19 continues to pose a severe risk to communities and requires all people in California to follow necessary precautions and to adapt the way they live and function in light of this ongoing risk. This guidance provides direction on usage of outdoor playgrounds and outdoor recreational facilities (hereafter facilities), to support a safe environment for children and families. It applies to outdoor playgrounds located in parks, campgrounds, and other publicly accessible locations. This guidance does not apply to indoor playgrounds or family entertainment centers.

Outdoor Playground Definition:

- Fully outdoors
- Publicly accessible
- Free to enter and use
- Operated by a city, state, county, or federal government
- Designed primarily to serve nearby residents within a half a mile

- Can provide State-mandated outdoor space for preschools (which could be scheduled in advance to avoid overlapping use)
- Typically includes recreational equipment, like play structures, slides, swings, etc. intended to enrich children's physical health and development

Visitors to outdoor community playgrounds must comply with the following requirements:

1. Face masks over the mouth and nose are required for everyone 2 years of age or older with caregiver supervision at all times to ensure face mask use.
2. Do not use the playground when different households are unable to maintain a physical distance of 6 feet or when the capacity limit has been reached.
3. Caregivers must monitor to keep adults and children from different households at least 6 feet apart.
4. Consider coming on different times or days to avoid wait times and potential crowded times.
5. No eating or drinking in playground, to ensure face masks are worn at all times.
6. Wash or sanitize hands before and after using the playground.
7. Elderly and persons with underlying medical conditions should avoid playground when others are present.
8. Limit visit to 30 min per day when others are present

Note: Facility operators [should download and print this flyer](#) to post at all outdoor playgrounds.

All playground facilities operators should review and follow these recommendations:

1. An adult must actively supervise each child at all times to make sure that children two years of age or older keep their face covering over their nose and mouth and stay 6 feet away from adults and children outside their household.
 - a. Children who are supervised by the same adult must stay together in the same play area or play structure at all times, to allow active supervision.
 - b. If an infant or child requires attention (nursing, diapering) that precludes an adult from actively supervising other children using the playground, the adult should ask the other children to leave the play structure/area and stay by the adult's side until needed care is complete.
2. People standing outside the playground, including people waiting to enter the playground, should remain 6 feet away from areas of the playground used by children and adults.

3. Maintain six-foot distancing between children and adults from different households including children using or waiting to use play structures or play areas, and families waiting to enter the playground.
4. Increase cleaning of frequently touched surfaces, daily as practicable.
5. To the extent feasible, provide handwashing stations or sanitizer to facilitate hand hygiene, especially during times of heavy usage. Use a hand sanitizer containing (60% ethanol or 70% isopropanol). Never use hand sanitizers with methanol due to its high toxicity to both children and adults.
6. Post the maximum number of children allowed at the entrance of each playground.
 - a. Determine and post the maximum occupancy of each play structure, (e.g., climbing structures, slides, swings, spinning structures, and sand areas) with 6 foot vertical and horizontal distancing.
 - b. Determine and post the maximum occupancy for supervising adults to ensure that each adult can maintain six feet of distance from other adults and children.
 - c. Provide directions on how to wait in line when maximum playground occupancy has been reached.
7. Mark playgrounds to help children and adults maintain 6 foot distancing.
 - a. Mark spaces for families to stand while waiting to enter the playground. The spaces should be far enough apart to allow 6 feet of distance between households.
 - b. For play structures or play areas that can hold more than one child while allowing 6 foot distancing:
 - i. Post the maximum number of children allowed on each structure/in each area to allow 6 foot distancing vertically and horizontally.
 - ii. For play structures or areas that can hold more than 1 child, consider marking with tape or other visual indicators to help children assess whether they are 6 feet apart.
 - c. Mark designated spaces 6 feet apart for children to stand while waiting to use a play structure/area.

Additional Considerations

If there is a pre-scheduled activity that will access the playground, the playground must be closed to the broader public during that time.

Child care programs, schools, out-of-school time programs and other programs for children and youth where children must remain in cohorts may not use playgrounds during times when they are open to the public. However, if the playground operator permits, the childcare, school or other program may reserve a time for the exclusive use of the playground by the program. While on the playground, cohorts should maintain separation and avoid mixing.



October 11, 2020

Board of Directors

Dru Fallon O'Neill
President

Donna Clavaud
Vice-President

Deborah Parrish
Board Member

Bill Bonini
Board Member

Peter MacLaird
Board Member

General Manager

Jose L. Ortiz, P.E.

Mr. Ron Brown
Foreperson
Marin County Civil Grand Jury
3501 Civic Center Drive, Room 275
San Rafael, California 94903

Subject: Response to Grand Jury Report: Overcoming Barriers to Housing Affordability.

Dear Mr. Brown,

This letter is in response to recommendation **R5. Each utility district should adopt waivers for hook-up fees for low-income housing projects and accessory dwelling units.** in the subject report.

Tomales Village Community Services District (TVCS D) is a government agency dedicated to operating and maintaining the local waste water treatment system for the village of Tomales, California. The district also maintains and operates our local Community Park. We apologize for the lateness in our response. At our regular Board meeting of January 10, 2018 our Board of Directors considered recommendation R5.

Response

The District is very small compared to other sanitation districts. The number of sewer connections is about 100. It would create an unfair burden to the current ratepayers if the District were to waive sewer connection fees for the aforementioned uses. There is also the possibility that some current users may demonstrate that they fall under the same criteria to be eligible for fee waivers. The District has no mechanism to recoup the loss of funds. Lastly, other districts have responded that there is a question of constitutionality if waivers are determined to be gifts of public funds. We share that concern.

Regarding the waiver of hook-up fees for low-income housing, at face value it seems to be a non-issue for this community. Since its formation in 1998, the District has seen little growth in terms of new connections. However, if the District were to adopt an ordinance waiving fees for low-income housing, could

that action be growth-inducing? Without public input, we cannot take that action to waive fees for low-income housing projects at this time.

Regarding the waiver of hook-up fees for accessory dwelling units, the District examined this issue after the Governor signed two bills into law, SB 1069 and AB 2299. These bills enact numerous new requirements regarding residential second units, which the bills rename as accessory dwelling units (“ADUs”). Among other things, they established restrictions on the connection fees/capacity charges that local agencies may charge ADUs for utility service.

For an ADU constructed within an existing single-family residence or existing accessory structure, and that has independent exterior access, and side and rear setbacks sufficient for fire safety, a local agency may only require a building permit. A local agency may not: i) require a new or separate direct connection from the ADU to the utility system, nor ii) charge a connection fee or capacity charge. (Gov. Code §65852.2(f)(2)(A).)

For all other new ADUs, a local agency can: i) require a new or separate direct connection from the ADU to the utility system, and ii) charge a connection fee or capacity charge. (Gov. Code §65852.2(f)(2)(B).) However, such capacity charges and connection fees must be proportional to the burden of the proposed ADU, based either upon the ADU’s size or the number of plumbing fixtures in the ADU. This language suggests that a 1,000 square-foot ADU with two full bathrooms could be charged a higher connection fee than a 500 square-foot ADU with one full bathroom. Depending on the local agency’s existing fee structure, this could require a new fee study to justify the fee charged for ADUs.

However, these requirements apply to “**local agencies**.” The legislation defines “local agency” to mean a city, county, or city and county. (Gov. Code §65852.2(i)(2).) Accordingly, special districts are not included in the definition of a local agency and therefore are not subject to the requirements of that legislation. Therefore, until new legislation is adopted, the requirements of SB 1069 and AB 2299 do not apply to the us, and the District may continue to charge its existing fees.

Therefore, the Tomales Village Community Services District, while sensitive to the issues of housing affordability within the County of Marin, cannot adopt waivers for hook-up fees for low-income housing projects and accessory dwelling units pursuant to Recommendation R-5 of the Grand Jury report.

Please do not hesitate to contact the District if you have any further questions.

Sincerely,

Dru Fallon O’Neill, President
Board of Supervisors
Tomales Village Community Services District

Cc: Jose L. Ortiz, General Manager, TVCSD