

AGENDA

Tomales Village Community Services District (TVCS D)

(707) 878-2767

Board of Directors Meeting

WEDNESDAY April 8, 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 April 8, 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 March 11, 2014 Regular Board Meeting Minutes** Pg 3
5. **Matrix Efficiency Study (Moved From Pending Business per Request)**
Final report to be presented by Gary Goelitz – Did not receive for Board Packet
6. **West Marin Mosquito Committee (Moved From Committee Reports per Request)**
 1. Margaret to discuss Committee's involvement and update on tax request
7. **Website (Moved From Committee Reports per Request)**
 1. Discuss ongoing web presence per request
8. **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** Pg 6
 - B. **Review and Accept New and QuickBooks Financial Statements – Action Item** Pg 15
 - C. **SUSD Billing – Review and Action by Motion**
 1. Report on Meeting between Bill & Deborah and Bruce Abbott
 2. Review correspondence with State Controller's Office Pg 34
 3. Discuss and approve future course of action with SUSD
 4. Schedule Special Meeting Closed Session to meet with County Counsel
 - D. **Preliminary Draft Budget**
 1. Review and revise Preliminary Draft Sewer Budget Pg 43
9. **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 – Review Only** Pg 59
 - B. **New Actuator Valve and Winter Irrigation – Update**
 - C. **Telstar new SCADA Equipment – Update**

10. 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

Pg 65

1. Review March Minutes
2. FAC's Proposed Draft Sewer Budget for 2015-16 – Did not have for Packet
3. Develop a Reserve Policy for TVCSD
4. Board packets to include a monthly report of TVCSD Budget that tracks and monitors current position of revenues and expenses so Board can make informed decisions

B. Park Advisory Committee Report

1. Measure A Audit Update
2. Update Water Tower Roof Repairs
3. Update on Park Gate
4. Update on Gazebo Design & Engineering
5. Trees Work Update
6. Fence Bids

Pg 67

Pg 70

C. Newsletter Committee

1. Report on Status

11. Pending Business

A. RFP Update

1. Review and Discuss Proposals for Financial Management Services
 - a. Choose direction the District is to take – **Action Item**
2. Discuss/Decide on Outreach Strategies
 - a. Ad in the Light / Citizen. Short ads directed to website – **Action Item**
 - b. Letter from Board to other CSDs
 - c. Call prospect list by Board Member
3. Develop Standard RFP questions for Respondents (All Board Members)
 - a. Interview other CSDs and CSDA List Serv for suggestions

B. Policy Manual

1. Review and adopt New Proposed Policy(ies)

C. Board Training – **Action Item**

1. Discussion regarding Richard Levy Mediation

D. Bay Area Green Business Certification

1. Report on Status

E. Administrator's Evaluation – **Action Item**

1. Review and discuss possible revisions

F. Update on Standard Contracts

1. Report on Status

G. Board Member Stipends

1. Discuss Stipends for board members attending meetings

H. Derbes/Hodges Annexation – **Review Only**

1. Report on Status

I. Board Yearly Agenda – **Action Item (if updated)**

1. Review and Update

J. Office – **Review Only**

1. General Discussion

K. RWQCB Waste Discharge Permit Update – **Review Only**

Pg 71

Pg 72

Pg 73

12. New Business

A. New Prevailing Wage Law

1. Review Compliance Article in CSDA Journal

Pg 103

13. Administrator's Report – **Review Only**

Pg 106

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

**TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
BOARD MEETING**

Minutes of Meeting held March 11, 2015

Board Members Present: Bill Bonini, Patty Oku, Deborah Parrish

Board Members Absent: Hope Sturges and Sue Sims

Also Present: Karl Drexel, Administrator

Bob Johnson, Auditor

Donna Clavaud

David Judd

Nicole Vigeant

Jim Lino

Venta Leon

Chick Peterson

Beth Koelker

Board President Bill Bonini called the meeting to order at 7:15 p.m.

Hope Sturges was not present so Oath of Office was not administered

Approval of March 11, 2015 Board Meeting Agenda

The Agenda was approved by consensus.

Open Communication

Donna Clavaud requested that the Administrator remind everybody every month the deadline for requesting items for the Agenda and submitting documents for the Board Packet. Venta reported that she had uploaded all of the Board packets back to 2009 to Google Drive.

Approval of Minutes:

The Chair asked for additions or corrections of the February 11, 2015 board meeting minutes.

Being none:

Patty Oku made a motion to approve the minutes of the February 11, 2015 Regular Board Meeting. Motion seconded by Bill Bonini. M/S/U

Financial Report:

A. &B. The Administrator submitted the financial reports for February and a list of payables for the months of February and March along with copies of the check registers for the month of February. He noted that two additional bills came in after the Board Packet went out, that he would like to add to the list of payables for approval. He also submitted copies of the financials for the month and year to date for review and acceptance.

Deborah Parrish made a motion to accept the check registers and approve expenditures as revised. Motion seconded by Patty Oku. M/S/U

Financial Statements

The Administrator submitted copies of the financial reports for the month of February and Year to date. He noted that the auditor in his Audit letter recommended that the Board reviews and accepts the Financials on a monthly basis or as often as they are presented for the protection of the District and the Board members by showing that they are providing oversight of the financial condition of the District. Jim Lino, a member of the SUSD Board, noted that the Trustees do not approve internal financials because they are not experts in financial statements. Deborah Parrish noted that she was an expert in financial statements and still did not want to take action on them until she investigated it further with the people who held the seminar that said they shouldn't be approved; only audited financial statements are approved. The President postponed any action and asked that it be brought up at the next meeting.

C. Audited Financial Statements Presented to the Board

Bob Johnson from Robert W Johnson, CPA, An Accountancy Corporation, presented the Audited Financial Report to the Board. He explained the two major things for a Board to consider regarding financials is the Operating Income vs. Operating Expenses and Cash Management. He noted the District's operating income does not cover operating expenses. He also noted there was a decrease in cash position without purchasing any assets, but that \$300,000 cash balance was OK.

The auditor also discussed how depreciation was handled in some other Districts that had contracts with large users. He said they do not include depreciation in their charges with those users, even though they report depreciation as an expense on their financials.

D. SUSD Billing

1. The Administrator presented copies of the notes of the meeting from Deborah regarding the meeting and Shoreline's concerns, and a letter from Bruce Abbott regarding their concerns. There was discussion regarding flow meters being a part of the annual process, along with factors for ad valorem tax offset, load on the system, future capital reserves, etc. Deborah reported that the basis for the ongoing discussions was to be more engaged between the two parties to try and find a common ground. Patty Oku suggested the Administrator be a part of the discussions as well. Deborah remarked that the communication between the Administrator and the school district staff was contentious and they were going into that meeting to heal relationships. She said she felt it was not necessary for the Administrator to be involved at this stage, because all they are doing is collecting information. No action was taken.
2. The Administrator reported that he submitted copies of the correspondence with the State Controller and noted that they are going to follow up with a new written response, which will be in the next Board packet.
3. The President noted that the next course of action is for him and Deborah to meet with the school and see where it goes.
4. The Administrator noted that the discussions with Shoreline are including discussions regarding the contract between them and the District, discussion regarding billing and depreciation, and that the school has withheld approximately \$25,000 from those billings. He noted that the Board might want to discuss these issues further with County Counsel sooner rather than later while going forward with these discussions. Bill commented that he would like to see further discussion with the school district before meeting with County Counsel. Patty noted that she felt it would be a good idea to meet with County Counsel to get their point of view after the meeting with Shoreline and before the next Board meeting.

Patty Oku made a motion that the Board and the Administrator meet with County Counsel in a closed session prior to the next Board meeting and after the meeting between Deborah and Bill with SUSD staff. Motion was seconded by Deborah Parrish. M/S/U.

Phillips & Associates Report:

- A. The Administrator submitted a copy of the Self Monitoring Report and had nothing to add to it.
- B. The Administrator reported that Phillips had purchased an actuator valve, but they shipped the wrong part. They are resending the valve.
- C. The Administrator presented a new proposal from Telstar regarding the needed upgrades to the SCADA system. One quote was for new computer, one quote was for new Rockwell software and a third quote for a combination of both. With the combination proposal, the cost was approximately \$8,000 less than what they had been discussing. The bid for the total package came to \$12,878. The Administrator recommended the District opt for the combined total package for the \$12,878. Chick Peterson questioned the acceptance period after start up

and tests to make sure there are no hidden bugs in the SCADA software. He also questioned the track record of the Factory Talk software and if it was expandable. The Administrator said he would contact Telstar and find out.

Patty Oku made a motion to authorize the Administrator to negotiate an extended support and acceptance period with Telstar and contract with them for option three for a price not to exceed \$14,000. Motion was seconded by Deborah Parrish. M/S/U.

- D. The Administrator submitted the only response he has received for videoing and cleaning the collection system. Each runs about \$11,000 for the entire line, but typically smaller sections at a time are done. He noted that there were a couple of other companies that were going to get back to him. No action was taken.

Committee Reports:

A. Financial Advisory Committee

1. Deborah said there was nothing to report from the FAC.

B. Park Advisory Committee

1. The Administrator submitted copies of the PAC meeting minutes for February.
2. The Administrator submitted copies of the Measure A Funds update and current Park commitments.
3. It was noted that no new work has been done on the Water Tower. David and Bill are going to schedule some time in April to do the roof and top plate.
4. David reported the Gazebo and gate drawings have been submitted to the engineer for engineered drawings and then will go to the architect. David presented a sample of the size of the posts that will be used. He is proposing 8”diameter round steel posts that would be galvanized rather than powder coated.
5. The Administrator reported that Eric and Kristopher made a repair of the fence along the north side of the Park at Tucker’s house. He noted he has not gotten any bids for the replacement of the fence. He also reported that the last big storm damaged several branches in the Cypress trees along the north property line and several broken limbs are hanging over the park. He noted he had been getting bids and has two others yet to come. He said he got bids to just do the broken and dead branches on the park side from two companies: one for about \$6,000 and one for about \$7500. Venta Leon gave him the name of another local tree guy as well. Patty Oku commented that there are several very large “widow makers” hanging over the Dutton play structure and other play areas that should be dealt with right away.

Patty Oku made a motion to authorize Karl to have all of the work done on both sides of the fence at the lowest price possible and as soon as possible for an amount not to exceed \$6,000. Motion was seconded by Deborah Parrish. M/S/U.

C. Newsletter Committee

1. The Administrator submitted copies of the formatted Newsletter that Beth Koelker had put together. Articles were written by Patty, Margaret, Walter and Karl. Karl said after talking to Patty and Hope, he has decided to change his article to leave out any reference to Shoreline, since it appeared to confuse the reader.

Deborah Parrish made a motion to approve the Newsletter with the changes proposed. Patty Oku seconded the motion. M/S/U.

Pending Business:

A. RFP Updates

1. The Administrator reported that the new revised RFPs are posted on the CSDA RFP Clearing House Board; the CSDA jobs Board; the CRWA job Board; CalOpps job site; and the TVCSD website. He noted the CSDA Job board had recorded over 100 detailed

views of the RFPs and that CSDA had sent out over 150 emails to job seekers looking for those kinds of jobs.

2. Nothing else to report

B. Board Policy Manual

1. Postponed to April.

C. District Documents in Secretary's Possession

1. The minutes were signed by Sue and Bill and delivered to the Administrator.

D. Matrix Draft "Diagnostic Appraisal" Report

1. Postponed to April.

E. Administrator's Evaluation

1. Postponed to April.

F. Update on Standard Contracts

1. Postponed to April

G. Board Member Stipends

1. Postponed to April.

H. Derbes/Hodges Annexation

1. Nothing new to report

I. Board Yearly Agenda

1. Postponed to April.

J. Grand Jury Follow Up

1. Administrator submitted copies of his response to the Grand Jury Association.

K. Emerson OSHA Review Report

1. Nothing new to report

L. RWQCB Waste Discharge Permit Update

1. The Administrator submitted copies of the Draft Tentative Order for new Waste Discharge Permit and new Self Monitoring Program for review. He noted they are considerable more restrictive than what we are currently doing and that he and Phillips & Associates would be negotiating with the Regional Board.

M. LAFCO Budget for Special Districts

1. The Administrator submitted copies of correspondence from LAFCO indicating their work plan for the coming few years would require an increase in their budget and thus an increase in the Special Districts contribution.

New Business

1. **No New Business**

Administrator's Report:

The Administrator submitted a written report of his activities for the month.

Correspondence:

No correspondence to review.

Adjourned at 9:35 PM

Next Meeting: April 8, 2015 7:00 PM.

Approved by – Bill Bonini, President

Date

Attested by – Karl Drexel, Secretary

Date

TVCS D Sewer Enterprise

4/1/2015 3:04 PM

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

From 02/28/2015 through 04/01/2015

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>
03/27/2...			311.00 · Interest Inc...	Interest		X	4.49	113,904.06

TVCS D Sewer Enterprise

4/1/2015 3:05 PM

Register: 131.00 · Cash:131.44 · Bank of Marin - Sewer

From 02/28/2015 through 04/01/2015

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>
03/01/2...	4085	Kristin Lawson	222.00 · Accounts P...		300.00	X		26,749.78
03/02/2...	Bill Pay	KD Management	222.00 · Accounts P...		7,154.00	X		19,595.78
03/09/2...		Tomales Regional...	137.00 · Accounts ...			X	63.00	19,658.78
03/14/2...	Bill Pay	AT&T	222.00 · Accounts P...		113.99	X		19,544.79
03/14/2...	Bill Pay	AT&T Uverse	222.00 · Accounts P...		172.88	X		19,371.91
03/14/2...	Bill Pay	CalOpps	222.00 · Accounts P...		500.00	X		18,871.91
03/14/2...	Bill Pay	Capital One Bank	222.00 · Accounts P...		382.23	X		18,489.68
03/14/2...	Bill Pay	PGE	222.00 · Accounts P...		81.08	X		18,408.60
03/14/2...	Bill Pay	Phillips & Associa...	222.00 · Accounts P...		5,332.65	X		13,075.95
03/14/2...	Bill Pay	SDRMA	222.00 · Accounts P...		172.00	X		12,903.95
03/14/2...	4103	Marin County Ass...	414.00 · Administra...		24.00	X		12,879.95
03/24/2...		Tomales Regional...	137.00 · Accounts ...			X	63.00	12,942.95
03/27/2...			311.00 · Interest Inc...	Interest		X	0.08	12,943.03

TVCS D Sewer Enterprise

4/1/2015 3:06 PM

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

From 02/28/2015 through 04/01/2015

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>
03/24/2...			316.00 · CSI Solar ...	Deposit		X	848.27	14,504.61
03/27/2...			315.00 · Intergovern...	Interest		X	0.06	14,504.67

TVCS D Sewer Enterprise

4/1/2015 3:02 PM

Register: 131.00 · Cash:131.31 · Redwood Credit Union

From 02/28/2015 through 04/01/2015

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>
02/28/2...			311.00 · Interest Inc...	Interest		X	7.87	135,619.50
03/31/2...			311.00 · Interest Inc...	Interest		X	11.54	135,631.04

Register: 131.00 · Cash:131.46 · Bank of Marin - Park Account

From 02/28/2015 through 04/01/2015

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>
03/09/2...	1097	Patty Oku	414.20 · Office Exp...		9.72	X		77,004.53
03/14/2...	Bill Pay	Capital One Bank	222.00 · Accounta P...		262.12	X		76,742.41
03/14/2...	Bill Pay	Fishman Supply	222.00 · Accounta P...		38.47	X		76,703.94
03/14/2...	Bill Pay	PGE	222.00 · Accounta P...		97.76	X		76,606.18
03/16/2...	1098	Walter Earle	414.70 · Repairs:41...		35.50	X		76,570.68
03/25/2...	1099	Nicole Vigeant	414.80 · Measure A:...	Digitech Rep...	103.92			76,466.76
03/27/2...			311.00 · Interest Inc...	Interest		X	0.34	76,467.10

<u>Date</u>	<u>Vendor</u>	<u>Amount</u>	<u>Expense</u>
25-Mar	Phillips & Assoc.	\$ 5,332.65	April O&M Services
27-Mar	PGE	\$ 73.59	WWTP PGE
10-Mar	AT&T Uverse	\$ 120.76	Office ATT Service
20-Mar	AT&T	\$ 92.11	Plant ATT Service
28-Mar	Capital One	\$ 60.00	BHI - Good Board Work
		\$ 19.95	Web Hosting
		\$ 10.10	Staples - Office Supplies
		\$ 29.99	Virus Software
		\$ 49.00	Agenda & Minutes Webinar
		\$ 99.00	Prevailing Wage Webinar
		\$ 1.00	Park Prints - Kinko's Parking
1-May	Karl Drexel	\$ 400.00	Health Ins Allowance
1-May	Karl Drexel	\$ 6,754.00	May Admin Services
	Mar - Apr	\$ 13,042.15	

PARK EXPENSES

27-Mar	PGE	\$ 102.80	Park PGE
2-Feb	Fishman	\$ 38.47	Paper Products
24-Mar	Nicole Vigeant	\$ 103.92	Digitech Gazebo Drawings
	Mar - Apr	\$ 245.19	

RESTRICTED FUNDS

2-Mar	City Of Foster City	\$ 500.00	Cal Opps RFP Posting
		\$ 500.00	
	Total	\$ 13,787.34	

Phillips & Associates
 Management & Technical Resources

General
 Engineering
 Contractor
 #A-751807

SWRCB
 Operations
 Management
 Maintenance
 Contractor
 #CO-0021

PhillipsOnSite.com

Invoice

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

Date	Invoice #
3/25/2015	5262

P.O. No.	Terms	Project
	Upon Receipt	

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



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

Invoice

Date	Invoice #
4/1/2015	15-04

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

Terms
Due on receipt

Item	Description	Quantity	Rate	Amount
Administrative Fees	Administrative Fees - April 2015		6,754.00	6,754.00
Health Insurance ...	Health Insurance Allowance		400.00	400.00
Travel	Mileage and Vehicle Costs - Novato, Tomales, San Rafael	230	0.58	133.40
			Total	\$7,287.40

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

**GENERAL FUND
FINANCIAL STATEMENT
TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
3/1/15 - 3/31/15**

I. BEGINNING BALANCES

A. Checking	
1. Redwood Credit Union.....	135,619.50
2. BoM - Money Market.....	113,899.57
3. BoM - Sewer Account.....	27,049.78
4. BoM - Park Account.....	76,944.25
Total Beginning Balances	353,513.10

II. INCOME

A. Interest Earned	
1. Redwood Credit Union.....	11.54
2. BoM - Money Market.....	4.49
3. BoM - Sewer.....	0.08
4. BoM - Park.....	0.34
Total Interest Earned.....	16.45
B. County Collected Rates.....	0.00
C. Levy 4.....	0.00
D. Monthly Sewer Rates.....	126.00
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.....	0.00
Total Income	212.45

Total Amount Available..... **353,725.55**

III. EXPENDITURES

A. KD Management 3/2/15.....	7,154.00
B. Kristin Lawson 3/1/15.....	300.00
C. AT&T Plant 3/14/15.....	113.99
D. AT&T - Office Service 3/14/15.....	172.88
E. Capital One Bank 3/14/15.....	382.23
F. SDRMA 3/14/15	172.00
G. CWEA 2/13/15.....	0.00
H. PGE 3/14/15.....	81.08
I. Phillips & Assoc. 3/14/15	5,332.65
J. Marin County Assessor 3/15/15.....	24.00
K. CalOpps 3/14/15	500.00
L. Patty Oku 3/9/15.....	9.72
M. PGE - Park 3/14/15.....	97.76
N. Capital One Bank 3/14/15.....	262.12
O. Fishman Supply 3/14/15.....	38.47
P. Walter Earle 3/16/15.....	35.50
Total Expenditures	14,640.90

Fund Balance as of 3/31/2015..... **339,084.65**

**DEBT SERVICE
FINANCIAL STATEMENT
TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
3/1/15 - 3/31/15**

I. BEGINNING BALANCES

A. BoM - Solar Account.....	13,656.34	
Total Beginning Balances.....		13,656.34

II. INCOME

A. Interest Earned.....	0.06	
B. Itemized Receipts		
1. CSI Rebate 3/24/15	848.27	
Total Income.....		848.33

Total Amount Available.....		14,504.67
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III. EXPENDITURES

A. Payment to City National Bank.....	0.00	
B. Payment to Municipal Finance Corporation.....	0.00	
Total Expenditures.....		0.00

Fund Balance as of 3/31/2015.....		14,504.67
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**TVCS D Sewer Enterprise
Balance Sheet
As of March 31, 2015**

	<u>Mar 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
131.00 - Cash	
131.31 - Redwood Credit Union	135,631.04
131.42 - Bank of Marin - Money Market	113,904.06
131.44 - Bank of Marin - Sewer	12,943.03
131.48 - Bank of Marin - Solar	14,504.67
Total 131.00 - Cash	<u>276,982.80</u>
Total Checking/Savings	276,982.80
Accounts Receivable	
137.00 - Accounts Receivable	53,194.64
Total Accounts Receivable	<u>53,194.64</u>
Other Current Assets	
138.00 - Receivable - TVCS D Park	3,211.00
Total Other Current Assets	<u>3,211.00</u>
Total Current Assets	333,388.44
Fixed Assets	
100.00 - Property, Plant and Equipment	791,665.97
100.10 - Maps and Records	17,248.00
100.20 - Land and Land Rights	52,788.00
110.00 - Improvement Project	939,393.31
112.00 - Solar System	269,945.21
105.00 - Less Accumulated Depreciation	-464,012.01
Total Fixed Assets	<u>1,607,028.48</u>
Other Assets	
136.00 - SUSD Note Receivable	21,104.04
151.00 - CREBs Unamortized Issuance Cost	15,250.00
152.00 - Accumulated Amortization	-4,485.18
Total Other Assets	<u>31,868.86</u>
TOTAL ASSETS	<u><u>1,972,285.78</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
222.00 - Accounts Payable	5,888.15
Total Accounts Payable	<u>5,888.15</u>
Total Current Liabilities	5,888.15
Long Term Liabilities	
211.00 - SWRCB SRF Loan	174,841.36
215.00 - CREBS Bond	215,294.10
Total Long Term Liabilities	<u>390,135.46</u>
Total Liabilities	396,023.61
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	-9,873.18
Total Equity	<u>1,576,262.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,972,285.78</u></u>

TVCS D Sewer Enterprise
Profit & Loss
March 2015

	<u>Mar 15</u>
Income	
301.00 · Service Charges	
301.10 · Service Charges - Monthly	63.00
301.30 · Service Charges - County	<u>9,000.00</u>
Total 301.00 · Service Charges	<u>9,063.00</u>
311.00 · Interest Income	16.11
315.00 · Intergovernmental Revenues	0.06
316.00 · CSI Solar Rebate	<u>848.27</u>
Total Income	<u>9,927.44</u>
Expense	
410.00 · Sewage Collection	24.69
411.00 · Sewage Treatment	24.02
412.00 · Sewage Disposal	24.88
414.00 · Administration and General	
414.05 · Administrator's Fees	6,754.00
414.30 · Insurance	
414.33 · Worker's Comp Insurance	172.00
414.35 · Health Insurance Allowance	<u>400.00</u>
Total 414.30 · Insurance	<u>572.00</u>
414.40 · Office Expense	
414.42 · Printing and Copies	25.00
414.43 · Office Supplies	40.09
414.44 · Sonic - Web Hosting	19.95
414.48 · Office Rent	<u>300.00</u>
Total 414.40 · Office Expense	<u>385.04</u>
414.50 · O&M Contractual Services	5,332.65
414.60 · Publication and Notices	500.00
414.80 · Travel and Meetings	
414.83 · Meetings and Seminars	<u>208.00</u>
Total 414.80 · Travel and Meetings	<u>208.00</u>
414.90 · Telephone and Internet Services	<u>212.87</u>
Total 414.00 · Administration and General	<u>13,964.56</u>
415.50 · Depreciation Expense	<u>4,300.00</u>
Total Expense	<u>18,338.15</u>
Net Income	<u><u>-8,410.71</u></u>

**TVCS D Sewer Enterprise
Profit & Loss
July 2014 through March 2015**

	<u>Jul '14 - Mar 15</u>
Income	
301.00 · Service Charges	
301.10 · Service Charges - Monthly	630.00
301.15 · Service Charges - Annual Fees	1,512.00
301.20 · Service Charges - SUSD	99,048.00
301.30 · Service Charges - County	80,898.13
Total 301.00 · Service Charges	<u>182,088.13</u>
305.00 · SUSD Sinking Fund	8,062.00
311.00 · Interest Income	1,463.48
315.00 · Intergovernmental Revenues	
315.50 · Levy 4	3,943.43
315.00 · Intergovernmental Revenues - Other	0.71
Total 315.00 · Intergovernmental Revenues	<u>3,944.14</u>
316.00 · CSI Solar Rebate	9,217.37
Total Income	<u>204,775.12</u>
Expense	
410.00 · Sewage Collection	287.71
411.00 · Sewage Treatment	1,630.24
412.00 · Sewage Disposal	987.47
414.00 · Administration and General	
414.05 · Administrator's Fees	60,786.00
414.22 · Licenses and Permits	1,326.50
414.30 · Insurance	
414.31 · Property & Liability Insurance	5,312.82
414.33 · Worker's Comp Insurance	736.00
414.35 · Health Insurance Allowance	3,600.00
Total 414.30 · Insurance	<u>9,648.82</u>
414.40 · Office Expense	
414.49 · Other Office Expense	80.56
414.41 · Postage and Delivery	51.38
414.42 · Printing and Copies	140.23
414.43 · Office Supplies	1,433.57
414.44 · Sonic - Web Hosting	179.55
414.45 · Equipment Expense	293.19
414.46 · Board Meeting Expense	93.96
414.48 · Office Rent	900.00
Total 414.40 · Office Expense	<u>3,172.44</u>
414.50 · O&M Contractual Services	47,843.56
414.55 · Professional Fees	
414.57 · Accounting	4,500.00
414.58 · Consulting	11,568.00
Total 414.55 · Professional Fees	<u>16,068.00</u>

TVCS D Sewer Enterprise
Profit & Loss
 July 2014 through March 2015

	<u>Jul '14 - Mar 15</u>
414.60 · Publication and Notices	905.00
414.62 · Dues and Subscriptions	1,429.94
414.65 · Renta and Leases	
414.67 · Solar Lease Admin Fee	750.00
414.68 · Solar Lease Agreement	17,941.18
Total 414.65 · Renta and Leases	<u>18,691.18</u>
414.70 · Repairs and Maintenance	
414.71 · Plant and Building Maintenance	909.69
414.72 · Computer Repairs	1,748.30
414.73 · Equipment Repairs	1,125.00
Total 414.70 · Repairs and Maintenance	<u>3,782.99</u>
414.80 · Travel and Meetings	
414.81 · Travel	969.76
414.83 · Meetings and Seminars	1,402.28
Total 414.80 · Travel and Meetings	<u>2,372.04</u>
414.90 · Telephone and Internet Services	1,799.26
Total 414.00 · Administration and General	<u>167,825.73</u>
415.50 · Depreciation Expense	38,700.00
420.20 · Interest Expense - SRF Loan	4,853.15
423.00 · Other Nonoperating Expenses	
423.10 · Contributions	364.00
Total 423.00 · Other Nonoperating Expenses	<u>364.00</u>
Total Expense	<u>214,648.30</u>
Net Income	<u><u>-9,873.18</u></u>

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

	<u>Jul '14 - Mar 15</u>	<u>Jul '13 - Mar 14</u>	<u>\$ Change</u>	<u>% Change</u>
Income				
301.00 - Service Charges				
301.10 - Service Charges - Monthly	630.00	1,134.00	-504.00	-44.44%
301.15 - Service Charges - Annual Fees	1,512.00	756.00	756.00	100.0%
301.20 - Service Charges - SUSD	99,048.00	64,510.00	34,538.00	53.54%
301.30 - Service Charges - County	80,898.13	80,999.08	-100.95	-0.13%
Total 301.00 - Service Charges	<u>182,088.13</u>	<u>147,399.08</u>	<u>34,689.05</u>	<u>23.53%</u>
305.00 - SUSD Sinking Fund	8,062.00	8,062.00	0.00	0.0%
311.00 - Interest Income	1,463.48	1,593.65	-130.17	-8.17%
315.00 - Intergovernmental Revenues				
315.50 - Levy 4	3,943.43	4,484.21	-540.78	-12.06%
315.00 - Intergovernmental Revenues - Other	0.71	0.15	0.56	373.33%
Total 315.00 - Intergovernmental Revenues	<u>3,944.14</u>	<u>4,484.36</u>	<u>-540.22</u>	<u>-12.05%</u>
316.00 - CSI Solar Rebate	9,217.37	10,248.70	-1,031.33	-10.06%
Total Income	<u>204,775.12</u>	<u>171,787.79</u>	<u>32,987.33</u>	<u>19.2%</u>
Expense				
410.00 - Sewage Collection	287.71	269.99	17.72	6.56%
411.00 - Sewage Treatment	1,630.24	709.28	920.96	129.84%
412.00 - Sewage Disposal	987.47	235.98	751.49	318.46%
414.00 - Administration and General				
414.05 - Administrator's Fees	60,786.00	60,786.00	0.00	0.0%
414.22 - Licenses and Permits	1,326.50	1,272.50	54.00	4.24%
414.30 - Insurance				
414.31 - Property & Liability Insurance	5,312.82	5,269.54	43.28	0.82%
414.33 - Worker's Comp Insurance	736.00	609.00	127.00	20.85%
414.35 - Health Insurance Allowance	3,600.00	3,600.00	0.00	0.0%
Total 414.30 - Insurance	<u>9,648.82</u>	<u>9,478.54</u>	<u>170.28</u>	<u>1.8%</u>
414.40 - Office Expense				
414.49 - Other Office Expense	80.56	0.00	80.56	100.0%
414.41 - Postage and Delivery	51.38	215.89	-164.51	-76.2%
414.42 - Printing and Copies	140.23	781.48	-641.25	-82.06%
414.43 - Office Supplies	1,433.57	711.13	722.44	101.59%
414.44 - Sonic - Web Hosting	179.55	159.30	20.25	12.71%
414.45 - Equipment Expense	293.19	0.00	293.19	100.0%
414.46 - Board Meeting Expense	93.96	1,040.63	-946.67	-90.97%
414.48 - Office Rent	900.00	0.00	900.00	100.0%
Total 414.40 - Office Expense	<u>3,172.44</u>	<u>2,908.43</u>	<u>264.01</u>	<u>9.08%</u>
414.50 - O&M Contractual Services	47,843.56	46,534.91	1,308.65	2.81%
414.55 - Professional Fees				
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%
Total 414.55 - Professional Fees	<u>16,068.00</u>	<u>5,000.00</u>	<u>11,068.00</u>	<u>221.36%</u>

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

	<u>Jul '14 - Mar 15</u>	<u>Jul '13 - Mar 14</u>	<u>\$ Change</u>	<u>% Change</u>
414.60 · Publication and Notices				
414.61 · Newsletter Expense	0.00	200.16	-200.16	-100.0%
414.60 · Publication and Notices - Other	905.00	0.00	905.00	100.0%
Total 414.60 · Publication and Notices	<u>905.00</u>	<u>200.16</u>	<u>704.84</u>	<u>352.14%</u>
414.62 · Dues and Subscriptions	1,429.94	1,455.79	-25.85	-1.78%
414.65 · Renta and Leases				
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%
Total 414.65 · Renta and Leases	<u>18,691.18</u>	<u>18,691.18</u>	<u>0.00</u>	<u>0.0%</u>
414.70 · Repairs and Maintenance				
414.71 · 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%
Total 414.70 · Repairs and Maintenance	<u>3,782.99</u>	<u>4,864.66</u>	<u>-1,081.67</u>	<u>-22.24%</u>
414.80 · Travel and Meetings				
414.81 · Travel	969.76	814.56	155.20	19.05%
414.83 · Meetings and Seminars	1,402.28	265.00	1,137.28	429.16%
Total 414.80 · Travel and Meetings	<u>2,372.04</u>	<u>1,079.56</u>	<u>1,292.48</u>	<u>119.72%</u>
414.90 · Telephone and Internet Services	1,799.26	841.91	957.35	113.71%
414.95 · Miscellaneous Expenses	0.00	8.61	-8.61	-100.0%
Total 414.00 · Administration and General	<u>167,825.73</u>	<u>153,122.25</u>	<u>14,703.48</u>	<u>9.6%</u>
417.00 · Other Operating Expenses				
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%
Total 417.00 · Other Operating Expenses	<u>0.00</u>	<u>552.31</u>	<u>-552.31</u>	<u>-100.0%</u>
415.50 · Depreciation Expense	38,700.00	38,700.00	0.00	0.0%
420.20 · Interest Expense - SRF Loan	4,853.15	5,323.50	-470.35	-8.84%
423.00 · Other Nonoperating Expenses				
423.10 · Contributions	364.00	0.00	364.00	100.0%
Total 423.00 · Other Nonoperating Expenses	<u>364.00</u>	<u>0.00</u>	<u>364.00</u>	<u>100.0%</u>
Total Expense	<u>214,648.30</u>	<u>198,913.31</u>	<u>15,734.99</u>	<u>7.91%</u>
Net Income	<u><u>-9,873.18</u></u>	<u><u>-27,125.52</u></u>	<u><u>17,252.34</u></u>	<u><u>63.6%</u></u>

Tomales Village Community Services District
Profit & Loss Budget vs. Actual
July 2014 through March 2015

	Total Sewer Division			
	Jul '14 - Mar 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
301.00 · Service Charges				
301.10 · Service Charges - Monthly	1,386.00	1,134.00	252.00	122.22%
301.15 · Service Charges - Annual Fees	756.00	756.00	0.00	100.0%
301.20 · Service Charges - SUSD				
301.25 · Solar Portion	6,120.00	6,120.00	0.00	100.0%
301.20 · Service Charges - SUSD - Other	71,841.00	62,798.00	9,043.00	114.4%
Total 301.20 · Service Charges - SUSD	<u>77,961.00</u>	<u>68,918.00</u>	<u>9,043.00</u>	<u>113.12%</u>
301.30 · Services Charges - County				
301.35 · Solar Portion		7,680.00	-7,680.00	0.0%
301.30 · Service Charges - County - Other	81,000.00	72,000.00	9,000.00	112.5%
Total 301.30 · Services Charges - County	<u>81,000.00</u>	<u>79,680.00</u>	<u>1,320.00</u>	<u>101.66%</u>
301.40 · Capital Improvement Component-R		17,234.00	-17,234.00	0.0%
Total 301.00 · Service Charges	<u>161,103.00</u>	<u>167,722.00</u>	<u>-6,619.00</u>	<u>96.05%</u>
305.00 · SUSD Sinking Fund Revenue	8,062.00	6,241.00	1,821.00	129.18%
311.00 · Interest Revenues	1,464.19	1,524.00	-59.81	96.08%
315.00 · Intergovernmental Revenues				
315.50 · Levy 4	3,943.43	7,041.00	-3,097.57	56.01%
Total 315.00 · Intergovernmental Revenues	<u>3,943.43</u>	<u>5,691.00</u>	<u>-1,747.57</u>	<u>69.29%</u>
316.00 · CSI Solar Rebate	9,217.37	10,800.00	-1,582.63	85.35%
318.00 · Other Nonoperating Revenue				
318.30 · Transfer In	0.00	10,000.00	-10,000.00	0.0%
Total 318.00 · Other Nonoperating Revenue	<u>0.00</u>	<u>10,000.00</u>	<u>-10,000.00</u>	<u>0.0%</u>
Total Income	<u>183,789.99</u>	<u>201,978.00</u>	<u>-18,188.01</u>	<u>91.0%</u>
Gross Profit	183,789.99	201,978.00	-18,188.01	91.0%
Expense				
410.00 · Sewage Collection	287.71	293.00	-5.29	98.2%
411.00 · Sewage Treatment	1,630.24	1,182.00	448.24	137.92%
412.00 · Sewage Disposal	987.47	237.00	750.47	416.65%
414.00 · Administration and General				
414.05 · Administrator's Fees	60,786.00	60,786.00	0.00	100.0%
414.22 · Licenses and Permits	1,326.50	1,300.00	26.50	102.04%
414.30 · Insurance				
414.31 · Property & Liability Insurance	5,312.82	5,329.00	-16.18	99.7%
414.33 · Worker's Comp Insurance	736.00	704.00	32.00	104.55%
414.35 · Health Insurance Allowance	3,600.00	3,600.00	0.00	100.0%
Total 414.30 · Insurance	<u>9,648.82</u>	<u>9,457.00</u>	<u>191.82</u>	<u>102.03%</u>

Tomales Village Community Services District

Profit & Loss Budget vs. Actual

July 2014 through March 2015

	Total Sewer Division			
	Jul '14 - Mar 15	Budget	\$ Over Budget	% of Budget
414.40 - Office Expense				
414.49 - Other Office Expense	80.56			
414.41 - Postage and Delivery	51.38	135.00	-83.62	38.06%
414.42 - Printing and Copies	25.00	180.00	-155.00	13.89%
414.43 - Office Supplies	1,433.57	225.00	1,208.57	637.14%
414.44 - Sonic - Web Hosting	179.55	179.55	0.00	100.0%
414.45 - Equipment Expense	293.19			
414.46 - Board Meeting Exp	115.23	801.00	-685.77	14.39%
414.48 - Office Rent	900.00			
Total 414.40 - Office Expense	3,078.48	1,520.55	1,557.93	202.46%
414.50 - Contractual Services	47,843.56	47,723.00	120.56	100.25%
414.55 - Professional Fees				
414.56 - Legal Fees	0.00	4,400.00	-4,400.00	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%
Total 414.55 - Professional Fees	16,068.00	18,900.00	-2,832.00	85.02%
414.60 - Publication and Notices				
414.61 - Newsletter Expense	0.00	210.00	-210.00	0.0%
414.60 - Publication and Notices - Other	998.96	300.00	698.96	332.99%
Total 414.60 - Publication and Notices	998.96	510.00	488.96	195.88%
414.62 - Dues and Subscriptions	1,429.94	1,470.00	-40.06	97.28%
414.65 - Rents and Leases				
414.68 - Solar Lease Agreement	17,941.18	17,941.18	0.00	100.0%
414.67 - Solar Lease Admin Fee	750.00	750.00	0.00	100.0%
Total 414.65 - Rents and Leases	18,691.18	18,691.18	0.00	100.0%
414.70 - Repairs and Maintenance				
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%
414.77 - Irrigation Field Maintenance		1,250.00		
Total 414.70 - Repairs and Maintenance	3,782.99	3,750.00	32.99	100.88%
414.80 - Travel and Meetings				
414.81 - Travel	969.76	540.00	429.76	179.59%
414.83 - Meetings and Seminars	1,402.28	1,673.00	-270.72	83.82%
Total 414.80 - Travel and Meetings	2,372.04	2,213.00	159.04	107.19%
414.90 - Telephone & Internet Service	1,799.26	837.45	961.81	214.85%
Total 414.00 - Administration and General	167,825.73	167,158.18	667.55	100.4%

Tomales Village Community Services District
Profit & Loss Budget vs. Actual
July 2014 through March 2015

	Total Sewer Division			
	Jul '14 - Mar 15	Budget	\$ Over Budget	% of Budget
417.00 - Other Operating Expenses				
417.30 - LAFCO Charges	0.00	104.00	-104.00	0.0%
Total 417.00 - Other Operating Expenses	<u>0.00</u>	<u>104.00</u>	<u>-104.00</u>	<u>0.0%</u>
420.00 - Interest Expense-Long-Term Debt				
420.20 - Interest Payment - SRF Loan	4,853.15	5,782.00	-928.85	83.94%
Total 420.00 - Interest Expense-Long-Term Debt	<u>4,853.15</u>	<u>5,782.00</u>	<u>-928.85</u>	<u>83.94%</u>
423.00 - Other Nonoperating Expenses				
423.10 - Contributions	364.00		364.00	100.0%
423.20 - Awards and Gifts	0.00		0.00	0.0%
Total 423.00 - Other Nonoperating Expenses	<u>364.00</u>		<u>364.00</u>	<u>100.0%</u>
Total Expense	<u>175,948.30</u>	<u>174,756.18</u>	<u>1,192.12</u>	<u>100.68%</u>
Net Ordinary Income	<u><u>7,841.69</u></u>	<u><u>27,221.82</u></u>	<u><u>-19,380.13</u></u>	<u><u>28.81%</u></u>

**TVCSO Sewer Enterprise
Statement of Cash Flows
March 2015**

	Mar 15
OPERATING ACTIVITIES	
Net Income	-8,410.71
Adjustments to reconcile Net Income to net cash provided by operations:	
137.00 · Accounts Receivable	-8,937.00
222.00 · Accounts Payable	-194.68
Net cash provided by Operating Activities	-17,542.39
INVESTING ACTIVITIES	
105.00 · Less Accumulated Depreciation	4,300.00
Net cash provided by Investing Activities	4,300.00
Net cash increase for period	-13,242.39
Cash at beginning of period	290,225.19
Cash at end of period	276,982.80

TVCS D Park
Balance Sheet
As of March 31, 2015

	Mar 31, 15
ASSETS	
Current Assets	
Checking/Savings	
131.00 · Cash	
131.46 · Bank of Marin - Park Account	76,467.10
Total 131.00 · Cash	76,467.10
Total Checking/Savings	76,467.10
Accounts Receivable	
137.00 · Accounts Receivable	70.00
Total Accounts Receivable	70.00
Total Current Assets	76,537.10
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	472,003.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
222.00 · Accounta Payable	102.80
Total Accounts Payable	102.80
Other Current Liabilities	
217.00 · Unearned Revenue	25,000.00
Total Other Current Liabilities	25,000.00
Total Current Liabilities	25,102.80
Long Term Liabilities	
216.00 · Loan Payable - TVCS D Sewer	3,211.00
Total Long Term Liabilities	3,211.00
Total Liabilities	28,313.80
Equity	
252.50 · Investment in Capital Assets	395,466.00
260.00 · Retained Earnings	17,233.69
Net Income	30,989.61
Total Equity	443,689.30
TOTAL LIABILITIES & EQUITY	472,003.10

**TVCS D Park
Profit & Loss
March 2015**

	Mar 15
Ordinary Income/Expense	
Income	
311.00 · Interest Income	0.34
322.60 · Water Tower PGE	70.00
Total Income	70.34
Expense	
414.20 · Office Expense	
414.21 · Postage and Delivery	9.72
Total 414.20 · Office Expense	9.72
414.70 · Repairs	
414.74 · Park Maintenance	35.50
Total 414.70 · Repairs	35.50
414.80 · Measure A	
414.81 · Measure A Project Expenses	103.92
414.83 · PGE Park	102.80
Total 414.80 · Measure A	206.72
Total Expense	251.94
Net Ordinary Income	-181.60
Net Income	-181.60

TVCS D Park
Profit & Loss
 July 2014 through March 2015

	Jul '14 - Mar 15
Ordinary Income/Expense	
Income	
311.00 · Interest Income	2.39
315.00 · Intergovernmental Revenues	
315.60 · HOPTR	29.96
315.70 · SB 90 Reimbursement	3,568.00
315.80 · Measure A Funds	32,151.64
Total 315.00 · Intergovernmental Revenues	35,749.60
320.00 · Contributions Income	
320.30 · Unrestricted	95.00
Total 320.00 · Contributions Income	95.00
322.00 · Park Use Rental	
322.50 · Cleaning and Security Deposit	-600.00
322.00 · Park Use Rental - Other	550.00
Total 322.00 · Park Use Rental	-50.00
322.60 · Water Tower PGE	630.00
323.00 · Founders' Day Committee	64.00
Total Income	36,490.99
Expense	
414.10 · Licenses and Permits	220.00
414.20 · Office Expense	
414.21 · Postage and Delivery	9.72
414.22 · Printing and Copies	50.22
Total 414.20 · Office Expense	59.94
414.70 · Repairs	
414.74 · Park Maintenance	44.43
Total 414.70 · Repairs	44.43
414.80 · Measure A	
414.81 · Measure A Project Expenses	3,489.34
414.82 · Measure A Maintenance Expenses	642.25
414.83 · PGE Park	833.52
Total 414.80 · Measure A	4,965.11
423.20 · Awards and Gifts	211.90
Total Expense	5,501.38
Net Ordinary Income	30,989.61
Net Income	30,989.61

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

	<u>Jul '14 - Mar 15</u>	<u>Jul '13 - Mar 14</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
311.00 · Interest Income	2.39	1.25	1.14	91.2%
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	<u>32,151.64</u>	<u>17,374.91</u>	<u>14,776.73</u>	<u>85.05%</u>
Total 315.00 · Intergovernmental Revenues	35,749.60	17,432.55	18,317.05	105.07%
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	<u>95.00</u>	<u>100.00</u>	<u>-5.00</u>	<u>-5.0%</u>
Total 320.30 · Unrestricted	95.00	7,507.00	-7,412.00	-98.74%
Total 320.00 · Contributions Income	95.00	17,507.00	-17,412.00	-99.46%
322.00 · Park Use Rental				
322.50 · Cleaning and Security Deposit	-600.00	-200.00	-400.00	-200.0%
322.00 · Park Use Rental - Other	<u>550.00</u>	<u>0.00</u>	<u>550.00</u>	<u>100.0%</u>
Total 322.00 · Park Use Rental	-50.00	-200.00	150.00	75.0%
322.60 · Water Tower PGE	630.00	630.00	0.00	0.0%
323.00 · Founders' Day Committee	<u>64.00</u>	<u>0.00</u>	<u>64.00</u>	<u>100.0%</u>
Total Income	36,490.99	35,370.80	1,120.19	3.17%
Expense				
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	<u>50.22</u>	<u>1.50</u>	<u>48.72</u>	<u>3,248.0%</u>
Total 414.20 · Office Expense	59.94	201.50	-141.56	-70.25%
414.55 · Professional Fees				
414.56 · Legal Fees	<u>0.00</u>	<u>1,127.50</u>	<u>-1,127.50</u>	<u>-100.0%</u>
Total 414.55 · Professional Fees	0.00	1,127.50	-1,127.50	-100.0%
414.70 · Repairs				
414.74 · Park Maintenance	<u>44.43</u>	<u>-192.12</u>	<u>236.55</u>	<u>123.13%</u>
Total 414.70 · Repairs	44.43	-192.12	236.55	123.13%
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	642.25	763.81	-121.56	-15.92%
414.83 · PGE Park	<u>833.52</u>	<u>992.96</u>	<u>-159.44</u>	<u>-16.06%</u>
Total 414.80 · Measure A	4,965.11	3,034.79	1,930.32	63.61%
423.20 · Awards and Gifts	211.90	0.00	211.90	100.0%
423.30 · Fundraising Expense				
423.31 · Party in the Park	<u>0.00</u>	<u>1,007.63</u>	<u>-1,007.63</u>	<u>-100.0%</u>
Total 423.30 · Fundraising Expense	0.00	1,007.63	-1,007.63	-100.0%
Total Expense	5,501.38	5,179.30	322.08	6.22%
Net Ordinary Income	30,989.61	30,191.50	798.11	2.64%
Net Income	30,989.61	30,191.50	798.11	2.64%

TVCS D Park
Profit & Loss Budget vs. Actual
July 2014 through March 2015

	Measure A Restricted		Restricted		Unrestricted		Total Park	
	(Park)		(Park)		(Park)			
	Jul '14 - Mar 15	Budget	Jul '14 - Mar 15	Budget	Jul '14 - Mar 15	Budget	Jul '14 - Mar 15	Budget
Ordinary Income/Expense								
Income								
311.00 - Interest Income	0.00		0.00		2.39	0.00	2.39	0.00
315.00 - Intergovernmental Revenues								
315.60 - HOPTR	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
315.70 - SB 90 Reimbursement	0.00		0.00		3,568.00		3,568.00	
315.75 - Measure A Prior Year Carryover	0.00	7,505.00	0.00		0.00		0.00	7,505.00
315.80 - Measure A Funds	32,151.64	26,800.00	0.00		0.00	2,500.00	32,151.64	29,300.00
Total 315.00 - Intergovernmental Revenues	32,151.64	34,305.00	0.00		3,597.96	2,500.00	35,749.60	36,805.00
320.00 - Contributions Income								
320.20 - Restricted								
320.25 - Prior Year Carryover	0.00		0.00	5,000.00	0.00		0.00	5,000.00
320.20 - Restricted - Other	0.00		0.00	1,000.00	0.00		0.00	1,000.00
Total 320.20 - Restricted	0.00		0.00	6,000.00	0.00		0.00	6,000.00
320.30 - Unrestricted								
320.32 - 2013 PitP	0.00		0.00		0.00	0.00	0.00	0.00
320.30 - Unrestricted - Other	0.00		0.00		95.00	0.00	95.00	0.00
Total 320.30 - Unrestricted	0.00		0.00		95.00	0.00	95.00	0.00
Total 320.00 - Contributions Income	0.00		0.00	6,000.00	95.00	0.00	95.00	6,000.00
322.00 - Park Use Rental								
322.50 - Cleaning and Security Deposit	0.00		0.00		-600.00	0.00	-600.00	0.00
322.00 - Park Use Rental - Other	0.00		0.00		550.00	450.00	550.00	450.00
Total 322.00 - Park Use Rental	0.00		0.00		-50.00	450.00	-50.00	450.00
322.60 - Water Tower PGE	0.00		0.00		630.00	630.00	630.00	630.00
323.00 - Founders' Day Committee	0.00		0.00		64.00		64.00	
340.00 - Grants								
340.10 - Board of Supervisors	0.00		0.00	15,000.00	0.00		0.00	15,000.00
340.20 - Dean Witter Foundation	0.00		0.00	10,000.00	0.00		0.00	10,000.00
Total 340.00 - Grants	0.00		0.00	25,000.00	0.00		0.00	25,000.00
Total Income	32,151.64	34,305.00	0.00	31,000.00	4,339.35	3,580.00	36,490.99	68,885.00

TVCS D Park
Profit & Loss Budget vs. Actual
 July 2014 through March 2015

	Measure A Restricted (Park)		Restricted (Park)		Unrestricted (Park)		Total Park	
	Jul '14 - Mar 15	Budget	Jul '14 - Mar 15	Budget	Jul '14 - Mar 15	Budget	Jul '14 - Mar 15	Budget
Expense								
414.10 · Licenses and Permits	0.00		0.00		220.00		220.00	
414.20 · Office Expense								
414.21 · Postage and Delivery	0.00		0.00		9.72	0.00	9.72	0.00
414.22 · Printing and Copies	0.00		0.00		50.22	0.00	50.22	0.00
414.20 · Office Expense - Other	0.00		0.00		0.00	150.00	0.00	150.00
Total 414.20 · Office Expense	0.00		0.00		59.94	150.00	59.94	150.00
414.55 · Professional Fees								
414.56 · Legal Fees	0.00		0.00		0.00	0.00	0.00	0.00
Total 414.55 · Professional Fees	0.00		0.00		0.00	0.00	0.00	0.00
414.70 · Repairs								
414.74 · Park Maintenance	0.00		0.00		44.43	815.00	44.43	815.00
Total 414.70 · Repairs	0.00		0.00		44.43	815.00	44.43	815.00
414.75 · PGE - Park	0.00		0.00		0.00	990.00	0.00	990.00
414.80 · Measure A								
414.81 · Measure A Project Expenses	3,489.34	31,800.00	0.00	9,900.00	0.00		3,489.34	41,700.00
414.82 · Measure A Maintenance Expenses	642.25	0.00	0.00		0.00		642.25	0.00
414.83 · PGE Park	833.52	0.00	0.00		0.00		833.52	0.00
Total 414.80 · Measure A	4,965.11	31,800.00	0.00	9,900.00	0.00		4,965.11	41,700.00
423.20 · Awards and Gifts	0.00		0.00		211.90		211.90	
423.30 · Fundraising Expense								
423.31 · Party in the Park	0.00		0.00		0.00	0.00	0.00	0.00
Total 423.30 · Fundraising Expense	0.00		0.00		0.00	0.00	0.00	0.00
425.00 · Repayment of Sewer Loan	0.00		0.00	6,000.00	0.00		0.00	6,000.00
Total Expense	4,965.11	31,800.00	0.00	15,900.00	536.27	1,955.00	5,501.38	49,655.00
Net Ordinary Income	27,186.53	2,505.00	0.00	15,100.00	3,803.08	1,625.00	30,989.61	19,230.00
Net Income	27,186.53	2,505.00	0.00	15,100.00	3,803.08	1,625.00	30,989.61	19,230.00

TVCS D Park
Statement of Cash Flows
July 2014 through February 2015

	<u>Jul '14 - Feb 15</u>
OPERATING ACTIVITIES	
Net Income	31,171.21
Adjustments to reconcile Net Income to net cash provided by operations:	
222.00 · Accounta Payable	<u>292.62</u>
Net cash provided by Operating Activities	<u>31,463.83</u>
 Net cash increase for period	 31,463.83
Cash at beginning of period	<u>45,550.42</u>
Cash at end of period	<u><u>77,014.25</u></u>

Karl Drexel

Subject: FW: Inquiry Regarding Depreciation Expense Received

From: Heston, Kristain [mailto:KHeston@sco.ca.gov]

Sent: Tuesday, March 17, 2015 9:18 AM

To: karl@tomalescsd.ca.gov

Cc: Dagan, Anita; Serafica, Edward; Hsieh, Renee; Apgar, Lilian; Jenna Brady, County Counsel; Sekine, Hitomi; Kanemasu, Jill

Subject: Inquiry Regarding Depreciation Expense Received

Mr. Drexel,

This email is in response to your inquiry concerning depreciation expense. We apologize for the delay.

1. In reference to your first question, the district should account for capital assets based on its capitalization policy. Governmental Accounting Standards Board (GASB) Statement 34 (link to [GASB Statement 34](#) for your reference) provides two methods of accounting and reporting for capital assets:

- 1) Depreciate capital assets as expense ¶22, ¶44, and ¶45 (pages 11-12, 18-19)
- 2) Use modified approach for certain assets ¶23-26 (pages 12-13), ¶115e (page 40)

Based upon your financial statements prepared by your CPA, it appears your entity has chosen to depreciate capital assets. Consequently, depreciation should be recognized as an operating expense as reflected in your financial statements.

2. With respect to the governing regulation or law that requires reporting depreciation as an operating expense, there is no "law" per se that requires it. As required by Government Code (GC) section 53891, the State Controller prescribes uniform accounting and reporting procedures, with the approval of a local governmental advisory committee established pursuant to GC section 12463.1. Both the Controller's Office and the advisory committee adhere to Generally Accepted Accounting Principles (GAAP). The American Institute of Certified Public Accountants (AICPA) has designated the GASB to be the authoritative standard-setting body for GAAP for State and local governments.
3. If you leave depreciation expense off your annual financial statements, they may not be in compliance with GAAP, upon which your CPA's audit and opinion are based. Consequently, your CPA may not be able to render an unqualified or "clean" opinion on the fair presentation of your financial statements.
4. School districts also follow GASB.

The State Controller or the GASB does not set standards for billing rates, processes or procedures; it is up to each entity.

We hope this information answers your questions regarding depreciation expense for special districts. If you need additional information, please contact me at the above email.

Kristain Heston (KH)

Fiscal Analyst, Local Government Policy

Division of Accounting & Reporting

Phone: (916) 322-4554

Fax: (916) 327-3162

From: Karl Drexel [<mailto:karl@tomalescsd.ca.gov>]

Sent: Friday, February 27, 2015 2:34 PM

To: Heston, Kristain

Cc: Dagan, Anita; Serafica, Edward; Hsieh, Renee; Apgar, Lilian; Jenna Brady, County Counsel

Subject: RE: Depreciation Expense Inquiry

Hi Kristian,

Thanks for responding to my inquiry. In reviewing the Government Code section you refer to, it is my understanding that this is the Financial Powers of a County Board of Supervisors and not necessarily that of a Special District. Government Code Section 25261 also refers to County funds "specified as mandatory by the State Controller pursuant to regulations adopted under the provisions of Section 30200. The board may by resolution create enterprise funds in addition to those specified as mandatory." Both codes say "may" and refer to the County auditor or controller. My question relates to the enterprise activities of a Special District. As an enterprise activity we are required by the State Controller to account for depreciation as an operating cost in our annual report and audited financial statements. Because of this we have been expensing depreciation on Income and Expense Statements. However, this has created some consternation with one of our partners who is billed through an agreement between the District and the customer to pay a percentage of operating expenses. My question to the Controller's Office is:

"Where a special district is engaged in both enterprise activities and nonenterprise activities, and the accounting for each activity is separate, is the District required to account for depreciation of capital assets as an operating expense for the enterprise activity?" And if so, what is the governing regulation or law the Controller has adopted with regards to this? And if not, what happens if we leave it off of our annual report?

I do not have access to the GAAFR blue book, but it seems GASB 34 and again in 55, as a utility, we are mandated to expense depreciation. It also seems that school districts (the partner in this instance) is regulated by other standards. Is that a correct assumption?

Thank you in advance for looking into this.

Karl

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

Karl Drexel, SDA
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Governmental Accounting Standards Series

Statement No. 34 of the
Governmental Accounting
Standards Board

Basic Financial Statements—
and Management’s Discussion
and Analysis—for State and
Local Governments



GOVERNMENTAL ACCOUNTING STANDARDS BOARD
OF THE FINANCIAL ACCOUNTING FOUNDATION

include costs that are directly attributable to asset acquisition—such as freight and transportation charges, site preparation costs, and professional fees. Donated capital assets should be reported at their estimated fair value at the time of acquisition plus ancillary charges, if any.

19. As used in this Statement, the term *capital assets* includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. *Infrastructure assets* are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets for purposes of this Statement.

20. Capital assets that are being or have been depreciated (paragraph 22) should be reported net of accumulated depreciation in the statement of net assets. (Accumulated depreciation may be reported on the face of the statement or disclosed in the notes.) Capital assets that are not being depreciated, such as land or infrastructure assets reported using the modified approach (paragraphs 23 through 25), should be reported separately if the government has a significant amount of these assets. Capital assets also may be reported in greater detail, such as by major class of asset (for example, infrastructure, buildings and improvements, vehicles, machinery and equipment). Required disclosures are discussed in paragraphs 116 and 117.

21. Capital assets should be depreciated over their estimated useful lives unless they are either inexhaustible or are infrastructure assets reported using the modified approach in paragraphs 23 through 25. Inexhaustible capital assets such as land and land improvements should not be depreciated.

22. Depreciation expense should be reported in the statement of activities as discussed in paragraphs 44 and 45. Depreciation expense should be measured by allocating the net cost of depreciable assets (historical cost less estimated salvage value) over their estimated useful lives in a systematic and rational manner. It may be calculated for (a) a class of assets, (b) a network of

assets,¹⁴ (c) a subsystem of a network,¹⁵ or (d) individual assets. (Composite methods may be used to calculate depreciation expense. See paragraphs 161 through 166 for a more complete discussion of depreciation.)

Modified approach

23. Infrastructure assets that are part of a network or subsystem of a network¹⁶ (hereafter, eligible infrastructure assets) are not required to be depreciated as long as two requirements are met. First, the government manages the eligible infrastructure assets using an asset management system that has the characteristics set forth below; second, the government documents that the eligible infrastructure assets are being preserved approximately at (or above) a condition level established and disclosed by the government.¹⁷ To meet the first requirement, the asset management system should:

- a. Have an up-to-date inventory of eligible infrastructure assets
- b. Perform condition assessments¹⁸ of the eligible infrastructure assets and summarize the results using a measurement scale
- c. Estimate each year the annual amount to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the government.

¹⁴A network of assets is composed of all assets that provide a particular type of service for a government. A network of infrastructure assets may be only one infrastructure *asset* that is composed of many *components*. For example, a network of infrastructure assets may be a dam composed of a concrete dam, a concrete spillway, and a series of locks.

¹⁵A subsystem of a network of assets is composed of all assets that make up a similar portion or segment of a network of assets. For example, all the roads of a government could be considered a network of infrastructure assets. Interstate highways, state highways, and rural roads could each be considered a subsystem of that network.

¹⁶If a government chooses not to depreciate a subsystem of infrastructure assets based on the provisions of this paragraph, the characteristics of the asset management system required by this paragraph and the documentary evidence required by paragraph 24 should be for that *subsystem* of infrastructure assets.

¹⁷The condition level should be established and documented by administrative or executive policy, or by legislative action.

¹⁸Condition assessments should be documented in such a manner that they can be replicated. Replicable condition assessments are those that are based on sufficiently understandable and complete measurement methods such that different measurers using the same methods would reach substantially similar results. Condition assessments may be performed by the government itself or by contract.

24. Determining what constitutes adequate documentary evidence to meet the second requirement in paragraph 23 for using the modified approach requires professional judgment because of variations among governments' asset management systems and condition assessment methods. These factors also may vary within governments for different eligible infrastructure assets. However, governments should document that:

- a. Complete condition assessments of eligible infrastructure assets are performed in a consistent manner at least every three years.¹⁹
- b. The results of the three most recent complete condition assessments provide reasonable assurance that the eligible infrastructure assets are being preserved approximately at (or above) the condition level²⁰ established and disclosed by the government.

25. If eligible infrastructure assets meet the requirements of paragraphs 23 and 24 and are not depreciated, all expenditures made for those assets (except for additions and improvements) should be expensed in the period incurred. Additions and improvements to eligible infrastructure assets should be capitalized. Additions or improvements increase the capacity or efficiency of infrastructure assets rather than preserve the useful life of the assets.

26. If the requirements of paragraphs 23 and 24 are no longer met, the depreciation requirements of paragraphs 21 and 22 should be applied for subsequent reporting periods.²¹

Reporting works of art and historical treasures

27. Except as discussed in this paragraph, governments should capitalize works of art, historical treasures, and similar assets at their historical cost or fair value at date of donation (estimated if necessary) whether they are held as individual

¹⁹Condition assessments may be performed using statistical samples that are representative of the eligible infrastructure assets being preserved. Governments may choose to assess their eligible infrastructure assets on a cyclical basis. For example, one-third may be assessed each year. If a cyclical basis is used, a condition assessment is considered *complete* for a network or subsystem only when condition assessments have been performed for all (or statistical samples of) eligible infrastructure assets in that network or subsystem.

²⁰For example, condition could be measured either by a condition index or as the percentage of a network of infrastructure assets in good or poor condition.

²¹This change should be reported as a change in accounting estimate.

Expenses

41. Governments should report all expenses by function except for those that meet the definitions of special or extraordinary items, discussed in paragraphs 55 and 56. As a minimum, governments should report direct expenses for each function. *Direct* expenses are those that are specifically associated with a service, program, or department and, thus, are clearly identifiable to a particular function.

42. Some functions, such as general government, support services, or administration, include expenses that are, in essence, *indirect* expenses of other functions. Governments are not required to allocate those indirect expenses to other functions. However, some governments may prefer to allocate some indirect expenses or use a full-cost allocation approach²⁸ among functions. If indirect expenses are allocated, direct and indirect expenses should be presented in separate columns to enhance comparability of direct expenses between governments that allocate indirect expenses and those that do not. A column totaling direct and indirect expenses may be presented but is not required.

43. Some governments charge funds or programs (through internal service funds or the general fund) for “centralized” expenses, which may include an administrative overhead component. Governments are not required to identify and eliminate these administrative overhead charges, but the summary of significant accounting policies should disclose that they are included in direct expenses.

44. Depreciation expense for capital assets that can specifically be identified with a function should be included in its direct expenses. Depreciation expense for “shared” capital assets (for example, a facility that houses the police department, the building inspection office, and the water utility office) should be ratably included in the direct expenses of the appropriate functions. Depreciation expense for capital assets such as a city hall or a state office building that essentially serves all functions is not required to be included in the *direct* expenses of the various functions. This depreciation expense may be included as a separate line in the statement of activities or as part of the “general government” (or its counterpart) function (and in either case, may be allocated to other functions as discussed in paragraph 42). If a government uses a

²⁸As used in this Statement, a *full-cost allocation approach* means allocating indirect expenses among functions with the objective of allocating *all* expenses, including certain general government expenses.

separate line in the statement of activities to report *unallocated* depreciation expense, it should clearly indicate on the face of the statement that this line item excludes *direct* depreciation expenses of the various programs. Required disclosures about depreciation expense are discussed in paragraph 117.

45. Depreciation expense for general infrastructure assets should not be allocated to the various functions. It should be reported as a direct expense of the function (for example, public works or transportation) that the reporting government normally associates with capital outlays for, and maintenance of, infrastructure assets or as a separate line in the statement of activities.

46. *Interest on general long-term liabilities* generally should be considered an indirect expense. However, interest on long-term debt should be *included* in direct expenses in those limited instances when borrowing is essential to the creation or continuing existence of a program and it would be misleading to exclude the interest from direct expenses of that program (for example, a new program that is highly leveraged in its early stages). Excluding the cost of the borrowing when it is necessary to establish or maintain the program would significantly understate its direct program expenses. Most interest on general long-term liabilities, however, does not qualify as a direct expense and should be reported in the statement of activities as a separate line that clearly indicates that it excludes direct interest expenses, if any, reported in other functions. The amount excluded should be disclosed in the notes or presented on the face of the statement.

Revenues

47. Programs are financed from essentially four sources:

- a. Those who purchase, use, or directly benefit from the goods or services of the program (This group may extend beyond the boundaries of the reporting government's taxpayers or citizenry or be a subset of it.)
- b. Parties outside the reporting government's citizenry (This group includes other governments and nongovernmental entities or individuals.)
- c. The reporting government's taxpayers (This is all taxpayers, regardless of whether they benefit from a particular program.)
- d. The governmental institution itself (for example, through investing).

For the purposes of the statement of activities:

- Type a is always a program revenue.
- Type b is a program revenue, if restricted to a specific program or programs. If unrestricted, type b is a general revenue.

government's discretely presented component units should be presented as discussed in Statement 14, paragraph 63, as amended by this Statement.

General Disclosure Requirements

114. Guidance pertaining to existing note disclosures is found in NCGA Interpretation 6, as amended.⁴⁶

115. Governments should provide these additional disclosures (if applicable) in their summary of significant accounting policies based on the requirements of this Statement:

- a. A description of the government-wide financial statements, noting that neither fiduciary funds nor component units that are fiduciary in nature are included. (See paragraph 13.)
- b. The measurement focus and basis of accounting used in the government-wide statements. (See paragraph 16.)
- c. The policy for eliminating internal activity in the statement of activities. (See paragraphs 57–61.)
- d. The policy for applying FASB pronouncements issued after November 30, 1989, to business-type activities and to enterprise funds of the primary government. (See paragraphs 17 and 94.)
- e. The policy for capitalizing assets and for estimating the useful lives of those assets (used to calculate depreciation expense). (See paragraphs 20 and 23.) Governments that choose to use the modified approach for reporting eligible infrastructure assets should describe that approach.
- f. A description of the types of transactions included in program revenues (see paragraph 48) and the policy for allocating indirect expenses to functions in the statement of activities. (See paragraphs 41–46.)
- g. The government's policy for defining operating and nonoperating revenues of proprietary funds. (See paragraph 102.)
- h. The government's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. (See paragraph 34.)

⁴⁶The GASB has a project on its agenda to review the appropriateness of existing note disclosure requirements. The disclosures in paragraphs 115 through 123 are those most directly related to the new requirements of this Statement. Other changes in note disclosure requirements may be proposed or required before implementation of this Statement is required.

**TOMALES VILLAGE COMMUNITY SERVICES
DISTRICT**

TVCSD SEWER ENTERPRISE

DRAFT

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

**Submitted
4-8-15**

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 10% from previous years due to the proposed restrictive requirements included in the Draft Tentative Order from the Regional Water Quality Control Board. If Phillips & Associates and your Administrator are not able to negotiate the proposed revisions of this Draft Order, the cost of monitoring, testing and capital investments will all go up. 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 10% 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

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

	<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
Total 414.40 · Office Expense	24,410.40		24,410.40
414.50 · O&M Contractual Services	72,504.00		72,504.00
414.55 · Professional Fees			
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
Total 414.55 · Professional Fees	9,000.00		9,000.00
414.60 · Publication and Notices			
414.61 · Newsletter Expense	360.00		360.00
414.60 · Publication and Notices - Other	0.00		0.00
Total 414.60 · Publication and Notices	360.00		360.00
414.62 · Dues and Subscriptions	1,510.00		1,510.00
414.65 · Renta and Leases			
414.67 · Solar Lease Admin Fee	0.00	750.00	750.00
414.68 · Solar Lease Agreement		17,941.18	17,941.18
Total 414.65 · Renta and Leases	0.00	18,691.18	18,691.18
414.70 · Repairs and Maintenance			
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
Total 414.70 · Repairs and Maintenance	10,300.00		10,300.00
414.75 · New Equipment	19,000.00		19,000.00
414.80 · Travel and Meetings			
414.81 · Travel	1,200.00		1,200.00
414.83 · Meetings and Seminars	320.00		320.00
Total 414.80 · Travel and Meetings	1,520.00		1,520.00
414.90 · Telephone and Internet Services	2,640.00		2,640.00
414.95 · Miscellaneous Expenses	0.00	0.00	0.00
Total 414.00 · Administration and General	228,020.40	18,691.18	246,711.58
417.00 · Other Operating Expenses			
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
Total 417.00 · Other Operating Expenses	552.31		552.31

	<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
Total 423.00 · Other Nonoperating Expenses	<u>175.00</u>		<u>175.00</u>
Total Expense	<u>235,515.71</u>	<u>18,691.18</u>	<u>254,206.89</u>
Net Income	<u><u>-4,442.28</u></u>	<u><u>138.82</u></u>	<u><u>-4,303.46</u></u>

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

	<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>
414.40 - Office Expense					
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
Total 414.40 - Office Expense	<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>
414.50 - Contractual Services	60,316.22	62,081.99	63,734.00	63,691.00	72,504.00
414.55 - Professional Fees					
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
Total 414.55 - Professional Fees	<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>
414.60 - Publication and Notices					
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	
Total 414.60 - Publication and Notices	<u>188.87</u>	<u>477.46</u>	<u>510.00</u>	<u>1,310.00</u>	<u>360.00</u>
414.62 - Dues and Subscriptions	1,503.40	1,455.79	1,470.00	1,430.00	1,510.00
414.65 - Rents and Leases					
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
Total 414.65 - Rents and Leases	<u>18,691.18</u>	<u>750.00</u>	<u>18,691.18</u>	<u>18,691.18</u>	<u>18,691.18</u>
414.70 - Repairs and Maintenance					
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
Total 414.70 - Repairs and Maintenance	<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>

	<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
Total 414.80 · Travel and Meetings	<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			
Total 414.00 · Administration and General	<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
Total 417.00 · Other Operating Expenses	<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
Total 420.00 · Interest Expense-Long-Term Debt	<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
Total 423.00 · Other Nonoperating Expenses	<u>183.38</u>	<u>174.12</u>	<u>0.00</u>	<u>365.00</u>	<u>175.00</u>
Total Expense	<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>
Net Ordinary Income	<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>
Net Income	<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>

March 16, 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
February, 2015

Mr. Allen

Enclosed please find the Self-Monitoring Report.

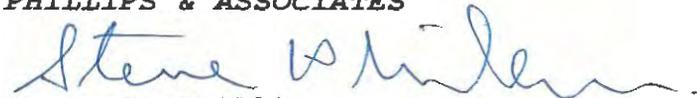
Spray irrigation is off.

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

Month	Treatment Pond # 2				Treatment Pond # 3			
Feb-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	3.2	7.9	6.4	12.7	3.2	8.7	9.3	12.7
4								
5								
6								
7								
8								
9								
10	3.2	7.4	2.6	14.7	3.1	7.5	8.0	14.7
11								
12								
13								
14								
15								
16								
17	3.2	7.4	2.2	15.2	3.2	8.6	7.9	14.9
18								
19								
20								
21								
22								
23	3.2	8.0	14.5	14.7	3.2	8.8	13.2	14.5
24								
25								
26								
27								
28								
29								
30								
31								

TOMALES TREATMENT POND STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) February 2015

2. Pond Standard Observation required every week year round.

INSPECTION					
Date	2/3/15	2/10/15	2-17-15	2-23	
Day	Tues.	Tues	Tues	Thurs	
Time	0820	1015	0830	1345	
Tech	DE	DE	SL	L	
Rain, Inches	0	3.7	0	0	
Number of waterfowl	0	2	0	1	
* Evidence of seepage from ponds	No	No	N	N	
* Nuisance odors from ponds	No	No	N	N	
* Warning signs improperly posted	No	No	N	N	
* Public contact with pond water	No	No	N	N	

3. * Report Yes or No and any Yes response s please report immediately to supervisor

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

TOMALES CHLORINE STORAGE TANK STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) February 2015

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

INSPECTION					
Date	2/3/15	2/10/15	2-17	2-23	
Day	Tues.	Tues.	Tues	Wed	
Time	0815	0840	0830	1315	
Tech	DE.	DE.	SC	SC	
* Evident of any leaks	NO	NO	N	N	
Tank level, inches	41.5	41.5	41.5	41.5	
Cl2 gallons added	0	0	0	0	
New tank level after adding Cl2, inches	41.5	41.5	41.5	41.5	
Gallons used for treatment since last check	0	0	0	0	
Warning Signs Improperly Posted	NO	NO	NO	NO	

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

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

TOMALES EFFLUENT STORAGE POND STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) February 2015

2. Pond Standard Observation required every week

INSPECTION					
Date	2/3/15	2/10/15	2-17	2-23	
Day	Tues.	Tues.	Tue	Thu	
Time	830	0845	0930	1330	
Tech	DE.	DE.	SC	E	
* Evidence of seepage from ponds	No	No	N	N	
* Nuisance odors from ponds	No	No	N	N	
* Warning signs improperly posted	No	No	N	N	
* Public contact with pond water	No	No	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

Financial Advisory Committee Minutes of the Tomales Village Community Services District

Monday, March 16, 2015

Present: Deborah Parrish (Chairperson), Chick Petersen, Venta Leon, Donna Clavaud

Visitors: Bruce Bramson, Patty Oku (TVCSO Board Member)

The meeting began at 6:35pm and Donna Clavaud recorded the minutes. The FAC agenda focused on a draft budget proposal for 2015-16, a discussion of the budget schedule and process, and an update on contact listings for the RFP process currently underway. The FAC recommends a number of items for the April Board Agenda.

AGENDA

1. 2015-2016 Proposed Draft Budget:

The group discussed the upcoming 2015-16 Budget process and expects our Administrator will be presenting his own proposed draft budget at the April TVCSO Board meeting. It was acknowledged/noted that he, again, did not attend the FAC meeting to present or discuss a Draft Budget with FAC, as described in the approved budget policy.

We discussed the probable schedule for the budget process and Patty Oku mentions that May 20 is the date set for the first Public Hearing. This date has been published in the Spring TVCSO Newsletter which is due to be mailed out to ratepayers. The Budget Process Schedule will probably be the following:

- Draft Budget for 2015-16 to be presented at April Board meeting
- Board consensus on a Draft Budget at May Board meeting
- May 20- First Public Budget Hearing
- June-Final Draft Budget

The FAC resurrected a working prior year Draft Budget developed in committee meetings and shelved prior to the launch of the RFP process and Efficiency Audit. The group discussed and agreed that it is a priority to add a Reserve line item to each year's budget going forward. We also agreed to add line items for Continuing Board Education, On-going Legal Funds, Board Materials and Tools, and at least an open line item for possible future Board Stipends. Since the FAC received no input from the Treasurer, a dollar amount for projected Revenues will be "plugged." Deborah will refine last year's FAC's recommended Draft Sewer Budget and update it for 2015-16, then send it to committee members for review.

The group discussed the vital importance for TVCSO to develop Financial Policies, especially a Reserve Policy that will allow the Board to direct funds into a specific account for future capital improvements

commencing in the upcoming fiscal year. FAC did some research last year on financial policies by reviewing policies from other CSD's. Sue Sims, who was on FAC last year, had developed some initial draft financial policies. Committee members agreed to locate those drafts so we can present them to the Board and finalize financial policies for TVCSD.

We also discussed the need for the TVCSD Board to have monthly budget versus actual tracking reports included in our monthly TVCSD Board Packet so that the Board can make informed decisions on expenditures.

The group discussed the Tomales Community Park Budget and realize that our FAC efforts have focused only on a proposed Sewer Budget. We fully expect our Administrator to present a Draft Park Budget. FAC members question why there is a lack of FAC oversight on this budget. Patty Oku reports that since the majority of revenues are Measure A funds, the Park Advisory Committee is working with our Administrator to manage the allocation of these funds. They are currently completing a Measure A Work Plan for new projects for the next fiscal year.

The FAC agreed to request the following items be added to the April TVCSD Board Agenda:

- **FAC's Proposed Draft Sewer Budget for 2015-16**
- **Develop a Reserve Policy for TVCSD**
- **Board packets to include a monthly report of TVCSD Budget that tracks and monitors current position of revenues and expenses so Board can make informed decisions**

2.Update on RFP Contact List:

Add to April Board Agenda:

- **Advertise positions in the Point Reyes Light and Citizen -- short ads that refer inquiries to website**

The next FAC meeting will focus on Financial Policies, the RFP Process and Budget Monitoring.

The meeting was concluded at 7:50pm.

Submitted by: _____

Date Approved: _____



This **agreement** is made: March 24, 2015

Between the **Client:**
Karl Drexel

And the **PE:**
Peter Nissen Consulting Engineer
Registered Professional Engineer

SUBJECT: PROPOSAL FOR PROFESSIONAL SERVICES
Tomales Community Park – Tomales Community Park Gazebo, Tomales CA

Mr. Drexel:

With your/Client approval, I would be pleased to act as the Structural Consultant on the above-referenced project.
I propose the following:

Basis of Proposal

- Site reconnaissance.
- Review of Project Sketches received 3-8-15.
- Discussions with David Judd.

Scope of Work

- Review of site conditions and design of 20ft hexagonal Gazebo.
- Preparation of Structural Drawings.
- Design verification as required by building officials.

Fees and Payments

- Services will be provided for the lump sum amount of \$3,400.00.
- Billing will be monthly based on the percentage of work completed.

Additional Services

- Additional services beyond the scope of this proposal will be billed at the following hourly rates:

Principal Engineer (PE): \$165.00

- The review of shop drawings and test reports, on-site construction review, or any other service provided after design completion by my office, will be billed at my hourly rates.
- Plan Check Response will be billed as an "Additional Service".

Construction Observation

- As construction progresses, the PE shall observe the structural elements prior to their concealment. However, the PE is not able to predict with accuracy the frequency and/or extent of my site visits. This service, therefore, will be provided and billed to the Client at the hourly rates noted under "Additional Services".
- Requests for construction observation made by the Contractor or any other Agent acting on the Client's behalf will be assumed to be made on the Client's behalf unless otherwise directed by the Client.

Comments & Requirements

- Structural engineering involves the design of structural supports to resist the forces of gravity, wind, and earthquakes in accordance with the current building code. There are many other important related issues that are not within the expertise of a structural engineer and must be excluded from our scope of services. These related issues are far too numerous to list but may pertain to grading, drainage, soil stability, waterproofing, ventilation, etc. This information may be obtained from architects, contractors, product manufacturers or other professional engineers. The PE will endeavor to coordinate our design with the information supplied by others and may choose to place such non-structural information on my structural drawings as a courtesy to facilitate the permit approval process. However, the PE cannot accept responsibility for the non-structural information and the responsibility for such information must remain with the Client or other professionals the Client chooses.
- All water proofing, flashing and ventilation detailing and installation is the responsibility of others. As the Structural Consultant the PE cannot be responsible for failure of the structure or finishes as a result of inadequate or failed flashing, waterproofing and/or crawl space/attic ventilation design/installation. The PE strongly encourages the Client to consult with a Licensed Architect or a certified Waterproofing Consultant to insure that all waterproofing/flashing/ventilation is detailed and installed correctly.
- All Site and Building Drainage, including routing and disposal of building retaining wall/footing subdrain lines, downspouts etc., shall be the responsibility of others. The PE strongly encourages the Client to consult with a licensed Civil Engineer to assist with any and all drainage design and implementation. As the Structural Consultant, Peter Nissen Consulting Engineering (PE) must be held harmless and indemnified from all liability for damages to the site and building structure caused by improperly handled surface and/or subsurface drainage water and/or crawl space moisture/water infiltration.
- Based on soils condition encountered during construction, it may become necessary for the Client to retain a qualified Geotechnical Engineer to make recommendations for dealing with the adverse conditions if found. Any additional services provided by the PE, which results from these recommendations, shall be considered to be additional services.

Other Provisions

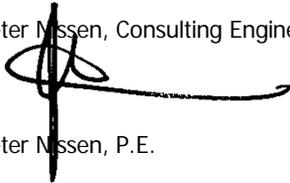
- The PE make no warranties, either expressed or implied as to my findings and recommendations other than that my services are provided in accordance with accepted engineering standards under the direction of a registered Professional Engineer.
- All documents produced by the PE under this agreement shall remain the property of the PE and may not be used by the Client for any other endeavor without the written consent of the PE.
- To the maximum extent permitted by law, the Client agrees to limit the Design Professional's liability for the Client's damages to the sum of \$20,000 or the Design Professional's (PE's) fee whichever is greater. This limitation shall apply regardless of the cause of action or legal theory pled or asserted.
- The Client agrees to hold harmless and indemnify the PE from any liability, damage or cost (including reasonable attorneys' fees and costs of defense) resulting from the following:
 - Any damage, structural or architectural resulting from improperly installed waterproofing, finishes and/or flashing.
 - The unauthorized reuse of the PE's work.
 - Any changes to my work without the PE's written consent.
 - Your choosing not to use the PE's services for construction review.
 - Neglecting to notify the PE's office that the engineered structure is being concealed prior to the required Construction Observations can be made.
 - Error or omissions by the Contractor or any other third party.
 - Any soil conditions or the making of or failure to make a soils survey, subsurface tests, soils reports, etc.
 - Disputes arising from estimate of costs made by this firm or by others or by the actual cost of the work.
 - The action or inaction of any government office, i.e., permit processing, zoning matters, etc.

- Invoices will be submitted on a monthly basis for services and reimbursable expenses and are due when rendered. Invoice shall be considered PAST DUE if not paid within 30 days after the invoice date and the PE may, without waiving any claim or right against Client, and without liability whatsoever to the Client, terminate the performance of the service. Interest of 1.5% per month will charged for bills past due. The PE's choosing to forego past due interest on issued invoices will not prohibit the PE from including it retroactively in future invoicing. In the event any portion of an account remains unpaid 90 days after billing, the Client shall pay cost of collection including compensation for the PE's time.
- Unless otherwise included in this proposal the PE shall not bear the cost for the following:
 - Fees for professional services provided by others
 - Permits or approval fees or associated costs
 - Plotting, blueprinting or reproduction costs
 - Any other goods or services needed for the proper performance of this project
- In the event that the Client terminates this agreement prior to the completion of the PE's work, the Client shall immediately pay all fees and charges and the Client shall release the PE from all liability arising from this project.
- The Client and Peter Nissen Consulting Engineer (PE) agree that all disputes between these two parties arising out of or related to this agreement shall be submitted to non-binding mediation unless both parties mutually agree otherwise, and the Client and PE further agree to include a similar mediation provision in all subsequent agreements with independent contractors or consultants retained for this project.
- Should litigation become necessary to enforce the provisions of this agreement, the prevailing party shall be entitled to recover reasonable costs and attorney fees.
- The following services will be provided at the Clients request and at no cost:
 - The review of a portion of or the complete bid prior to the letting of the contract.
 - A pre-construction conference with the Contractor and/or Subcontractors to help them understand the full intent of the Structural Plans, Details, and Specifications.
 - Consultation with the Client, the Contractor, etc. either by telephone or in my office concerning the structural aspects of the project both during the design phase and throughout the course of construction.

If the foregoing meets with your (Client) approval please sign the original and return it to this office as soon as possible, this will insure prompt scheduling. Our work on this project cannot commence until a signed copy of this Agreement is on file in my office. Please contact me if you have any questions concerning this proposal or any other aspect of my involvement in this project.

Sincerely,

Peter Nissen, Consulting Engineer



Peter Nissen, P.E.

AGREED, Client:



Signature

Karl Drexel, Administrator
Please Print Name and Title

March 27, 2015
Date



Tomales Village Community Services District

10 Valley Street
Tomales, CA 94971

Quote #798

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

Client Phone 707-527-5688
Bill To 10 Valley Street
Tomales, CA 94971
Sent On 03/16/2015
Estimator Matt Ho, ISA Certified Arborist WE-8973A, CTSP #848

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*

Total **\$3,750.00**

* Non-taxable
Signature/acceptance states that the trees referenced in this quote are either owned by the signer or that written permission has been received to work on trees which are not on the owner's property. Arborist cannot detect every condition that could possibly lead to the structural failure of a tree. Arborist cannot guarantee that a tree will be healthy or safe under all circumstances. Atlas Tree Surgery is not responsible for any underground property unless informed of its exact location by the owner or the appropriate local utility location agency. Payment upon completion unless noted otherwise.

Signature: _____ Date: _____

District	Employees Incl. Bd Mem.	Annual Budget	Bd Members	Yr. Stipend Per Bd. Mem.	Yr. Benefits Per Bd. Mem.
Belvedere-Tiburon Joint Recreation	35		9	\$0	\$0
Marin City Community Services District	30	\$734,000	5	\$0	\$0
Novato Sanitary District	29	\$9,312,285	5	\$8,415	\$0
Las Gallinas Valley Sanitary District	28	\$11,275,640	5	\$10,458	\$2,142
Marin Energy Authority	28		13	\$0	\$0
Marin Schools Insurance Authority	21		21	\$0	\$0
Sanitary District No. 5	19	\$5,059,770	5	\$0	\$0
Stinson Beach Fire Protection	19	\$584,000	5	\$0	\$0
Bolinas Community Public Utility	18	\$1,389,967	5	\$3,000	\$0
Sausalito-Marin City Sanitary	17	\$3,707,569	5	\$0	\$0
Transportation Authority of Marin	16		16	\$0	\$0
Stinson Beach County Water	13	\$1,826,365	5	\$0	\$0
Muir Beach Community Services	13	\$348,000	5	\$0	\$0
Marin Hazardous and Solid Waste JPA	12		12	\$0	\$0
Inverness Public Utility District	11	\$882,759	5	\$0	\$0
Marin General Services Authority	11		7	\$0	\$0
Marin Telecommunications Agency	11		11	\$0	\$0
Marin County Resource Conservation	10	\$1,854,945	5	\$0	\$0
Richardson Bay Sanitary	9	\$2,524,463	5	\$0	\$2,039
Bolinas Fire Protection	9	\$649,772	5	\$0	\$0
Marinet Consortium JPA	8		8	\$0	\$0
Bel Marin Keys Community Services	7	\$425,867	5	\$1,400	\$0
Alto Sanitary District	7	\$324,000	6	\$991	\$0
Ross Valley Paramedic Authority	7		7	\$0	\$0
Marin County Transit	7		7	\$0	\$0
Almonte Sanitary District	6	\$427,550	5	\$0	\$0
Homestead Valley Sanitary	6	\$831,000	5	\$1,375	\$0
Sewerage Agency of Southern Marin	6	\$3,035,415	6	\$0	\$0
Southern Marin EMP System	6		6	\$0	\$0
Tomales Village CSD	5	\$221,987	5	\$0	\$0
Sanitary District No. 2	5	\$5,378,000	5	\$0	\$0
Marin Healthcare District	5	\$2,055,000	5	\$1,680	\$0
Fire House Community Park Agency	5		5	\$0	\$0
San Rafael Sanitation District	5	\$14,535,000	3	\$0	\$0
Next 10 Agencies				\$0	\$0
Average		\$3,062,880		17%	5%
Marin Municipal		\$61,957,837	5	\$0	\$15,000
Marinwood CSD		\$4,555,000	5	\$0	\$0
Marin County Open Space Financing Auth			7	\$0	\$0
Novato Fire Protection Dist		\$23,175,789	5	\$2,900	\$0
North Marin Water		\$26,803,000	5	\$3,000	\$0
Mosquito and Vector District		\$7,581,177	24	\$100 to \$1000 ea	\$0
Ross Valley Fire			8	\$1,000	\$0
Strawberry Recreation		\$1,200,000	5	\$1,000	\$0
Southern Marin Fire		\$12,273,890	7	\$0	\$0
Central Marin Sanitation Agency			6	\$0	\$0
Tamalpais CSD		\$5,063,488	5	\$3,000	\$0
Sanitary District #1		\$20,586,367	5	\$0	\$0
Belvedere-Tiburon Library Agency				\$0	\$0
Tiburon Fire Protection		\$5,895,186	5	\$0	\$0
Kentfield Fire Protection		\$488,043	5	\$1,000	\$6,000
SMART				\$0	\$0

Yearly Agenda- Goals for the year

- A. Completely Execute RFP and Competitive Bidding process
- B. Create new contracts for all contractor positions
- C. Manage the budget as RFP and bidding process unfolds
- D. Board Training

:

Running effective meetings

1. Parliamentary Training

Brown Act & TVCSD – what, why, and how they relate

Becoming an Effective Board

- E. Policies & Procedures

Bylaws

Create Prioritized list of necessary policies

1. Guidelines and Standards for hiring Trainers/Consultants

2. Meeting attendance policy

3. Policy covering hiring and using legal representation

Develop Policy Template/Structure

Meeting management

Reduce time and contents of Board packet

- F. Items remaining from Strategic Plan

Schedule new Strategic Planning Session

- G. Create Board 12-month Calendar

- H. Efficiency Audit

- I. Performance Evaluation

J. Develop/Choose standard stationery and document format regarding logo, color, etc.

K. Create Orientation Packet/Program for new Directors

L. Institute Director Stipends connected to meeting attendance policy.

**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
SAN FRANCISCO BAY REGION**

**ORDER NO. R2-2015-00XX
WASTE DISCHARGE REQUIREMENTS FOR:**

**TOMALES VILLAGE COMMUNITY SERVICES DISTRICT and the TOMALES VILLAGE
COMMUNITY SERVICES DISTRICT WASTEWATER TREATMENT PLANT
10 IRVIN ROAD, TOMALES, MARIN COUNTY**

The California Regional Water Quality Control Board, San Francisco Bay Region (Water Board or Board), finds that:

1. **Discharger.** Tomales Village Community Services District (the Discharger) is a government agency dedicated to operating and maintaining the Tomales Village Community Services District Wastewater Treatment Plant (Facility) that serves approximately 100 residences in Tomales, California, less than ten commercial businesses and restaurants within the community, and the Shoreline Unified School District located in Tomales. The Discharger is legally responsible for the wastewater system and the discharges of wastewater to land regulated by this Order, and for compliance with this Order. The wastewater system is managed and operated by wastewater treatment operators employed by the Discharger.
2. **Purpose of Order.** The purpose of this Order is to update Waste Discharge Requirements (WDRs) to reflect current conditions at the Facility, including, but not limited to, the following:
 - a) Updated regulatory requirements;
 - b) Facility improvements, including conversion into a three-stage pond treatment system, installation of a ~~sand-fats, oil~~ and grease interceptor, and upgrade of the discharge system;
 - c) Permitted change from seasonal to conditional discharge to the discharge area (by this Order);
 - d) Discontinued discharge of wastewater to the school district irrigation ponds; and
 - e) Changes to the self-monitoring program since the WDRs were last issued in 1986.

This Order also rescinds previous Water Board Order No. 86-086.

3. **History of the Order.** The Discharger previously treated and discharged wastewater pursuant to Board Order No. 86-086, Water Reclamation Requirements for North Marin County Water District - Tomales Sewage Treatment Plant, Town of Tomales, Marin County, adopted on November 19, 1986. The previous owner and operator of the Facility, the North Marin County Water District, transferred ownership of the Facility to the Discharger on April 20, 1999.
4. **Report of Waste Discharge.** The Discharger submitted a renewed Report of Waste Discharge (ROWD) for the Facility, dated September 28, 2001, to apply for reissuance of the WDRs to reflect the operational changes in the Facility's wastewater system. The Facility operated in compliance with the renewed ROWD under California Water Code (CWC) section 13264. This Order addresses the changes described in the 2001 ROWD and subsequent changes and upgrades to the original system. This Order authorizes waste discharge requirements for the system that is in place and operating at the time of this Order.
5. **Waste Discharge Requirements.** This Order prescribes waste discharge requirements for the current, upgraded Facility and supersedes Order No. 86-086.

Site Description and Location

6. Discharge Origin and Facility Location.

- a. **Tomales.** The 0.33 square-mile town of Tomales (Tomales), including the Shoreline Unified School District, is situated in the Coast Range of northwest Marin County, approximately three miles northeast of Tomales Bay. ~~Tomalesis-Tomales~~ located in between Stemple Creek, approximately 1.5 miles to the north, and Keys Creek immediately to the south.
- b. **Facility Location.** The Facility is located northeast of the intersection of State Route 1 and Tomales-Petaluma Road, in northwestern Marin County, within Tomales.

Attachment A of this Order is a plan view drawing depicting the location and boundaries of the Facility.

Wastewater System Design, Construction, and Operation

7. **Wastewater System Overview.** For purposes of this Order, the wastewater system is comprised of all equipment, control, and monitoring systems located on the Facility that provide collection, conveyance, treatment, storage, and discharge of wastewater entering the Facility.

Attachment B of this Order is a flow diagram illustrating the current wastewater treatment and discharge processes and flows.

8. **Wastewater Sources and Flows.** Wastewater is generated from the Tomales residences and the Shoreline Unified School District as sanitary wastewater. The design flow capacity of the three-stage treatment pond system, and maximum inflow rate authorized by this Order, is 43,000 gallons per day.
9. **Collection System.** The collection system consists of approximately 2.6 miles of six- and eight-inch-diameter gravity sewer mains. The collection system includes one lift station, equipped with two grinder sewage pumps capable of delivering 22 gallons per minute of influent. One pump acts as a standby unit and is used in the event that the primary pump becomes inoperable. The collection system is permitted not under this Order, but under the General Order for Sanitary Sewer Systems (see Finding 37). Good to note. GP Should be under this order so we don't have to pay two permit fees.
Attachment C of this Order is a map of the district boundaries and collection system.

10. **Comminutor.** Collected wastewater influent flows first into the comminutor for screening of larger solids as primary treatment. The comminutor cuts and shreds particles in the influent, reducing the material to a size that will pass through ¼-inch wide slots. On a weekly basis, operators manually remove the larger solids screened out by the comminutor (see Discharge Specification 11).

11. **Fats, Oils, and Grease (FOG) Interceptor.** Wastewater is conveyed downstream for further primary treatment in a 2000-gallon Selvage three-chamber ~~sand-fats, oil~~ and grease separation unit, after the comminutor and in line before the three-stage treatment pond system influent pipe. The interceptor unit screens and detains solids and fats, oils, and grease, before the influent goes to the first pond of the three-stage treatment pond system. The fats, oils, and grease interceptor is serviced quarterly: a licensed septic waste hauler removes accumulated solids and takes them off-site for disposal (see Discharge Specification 11).

12. Three-stage Treatment Pond System.

- a. **Facility Upgrade.** In spring 2010, the Discharger completed improvements to the treatment facilities, resulting in three lined and mechanically-aerated ponds. The Discharger converted the original sand filter in existence in 2010 into the first treatment pond. The treatment lagoon in existence in 2010 was divided into two additional treatment ponds, plumbed in series with the first pond. All three ponds were lined with a 30-year Hypalon (chlorosulfonated polyethylene

synthetic rubber) liner. The combined capacity of the three ponds is approximately 1.3 million gallons, with two feet of freeboard.

- b. **Pond Order.** The first pond receives the primary influent from the FOG interceptor. The first pond is the first stage of the treatment pond system and provides secondary treatment through aeration and settling. The second pond increases the secondary treatment through further aeration and settling. The third pond, though also equipped with an aerator, is usually not aerated: it passively functions as the settling and polishing pond before conveyance of the secondary effluent to the storage ponds.
- c. **Back-up Aeration System.** The three ponds of the new three-stage treatment pond system are each equipped with an aerator. The system incorporates a back-up aeration system: in the event that an aerator becomes inoperable, the order of the ponds may be reconfigured such that the remaining functioning aerators in the pond can provide optimal mixing characteristics and oxygen to prevent the pond from becoming anaerobic and causing an odor problem. Further, the stage order of all three ponds may be reconfigured according to attachment D to accommodate for any temporal dysfunctions or non-operation in any part of the system.

Attachment D of this Order is an illustration of the components and specifications, and an overview of the permitted configurations of the three-stage treatment pond system.

13. **Lift Station.** The Facility has one lift station, located at the intersection of State Route 1 and Tomales-Petaluma Road. The lift station pumps secondary wastewater effluent from the three-stage treatment pond system to the storage ponds. The Facility uses two Gould 5CLC 15 horsepower pumps, which are set to operate on a rotating basis for equal wear and redundancy, and can be used in tandem if necessary.
14. **Storage Ponds.** The Facility pumps treated secondary effluent from the three-stage treatment pond system to the two storage ponds: West Pond and East Pond. The effluent may be directed into either or both ponds at any time. The two storage ponds are both clay-lined ponds, with a combined maximum storage capacity of 10.1 million gallons. They occupy a 10-acre site south of the Tomales-Petaluma Road, south of the three-stage treatment pond system, directly north of the discharge area.
15. **Disinfection.** A diffuser located in the discharge pipe mixes liquid sodium hypochlorite into the secondary effluent, conveyed from the storage pond(s), for disinfection before discharge. The secondary effluent and chlorine solution are mixed in the discharge pipe for a contact period of approximately twenty-seven minutes. The disinfected secondary effluent is then pumped onto the discharge area via spray irrigation.
16. **Discharge Area.** Disinfected wastewater is discharged to land via spray irrigation onto a 21-acre vegetated gently sloping hillside field, fenced and gated, located downhill of the storage ponds, and about 3,600 feet south of the wastewater treatment ponds. This irrigation field is also known as the discharge area for the Facility. The irrigation field is occasionally grazed by neighboring steers.
17. **Collection Ditch.** A runoff collection ditch surrounding the irrigation field prevents effluent runoff from discharging off-site and also intercepts the rainfall run-on from adjacent fields. A collection sump at the base of the irrigation field will send an alarm to the programmable logic controller to automatically shut off the irrigation pumps if the water level reaches a level predefined by the operators. As a result of these operational controls, the ditch has never overflowed, even during a 50-year storm in 2006.
18. **Discharge System.** The irrigation system has eight zones fitted with seven large nozzle type guns, with one converted to two lines with an array of 35 Rain Bird sprinklers. Each of the eight zones is rated to deliver 80-100 gallons per minute, spreading the effluent over a large area. Each zone can be programmed to run multiple cycles. The entire irrigation system is integrated into the system-wide Supervisory Control

and Data Acquisition (SCADA) system with predefined alarm call-out points and remote access for emergency shut-down or reconfiguration of irrigation time and cycles.

19. Discharge Operations.

- a. **Past Seasonal Operation.** Board Order No. 86-086 authorized seasonal operation of the Facility irrigation field. Under that Order, reclaimed water cannot be applied during the wet weather season (November 15 through April 15, as defined by that Order), when the ground is saturated, or during periods when rainfall or runoff from adjacent land can occur. The irrigation system at the time of the issuance of this Order is operated under Order 86-086 via an automatic timer during the dry season and discharges approximately 25,000 gallons per day on average, for the months when discharge occurred, based on 2012-2013 daily and weekly effluent discharge data.
- b. **“1998 Winter Irrigation Plan” for Emergency Discharges.** In 1998, Water Board staff approved the Facility’s “1998 Winter Irrigation Plan,” which allowed for the release of emergency discharges via spray irrigation from the storage ponds to the irrigation field during the wet weather season (November 15 through April 15). These releases have allowed for the maintenance of safe water levels in the storage ponds from 1998 until the time of this Order.
- c. **Change from Seasonal to Conditional Discharge.** This Order rescinds the Winter Irrigation Plan (and Order 86-086) and authorizes a change in the discharge system operation from seasonal discharge to conditional discharge to preclude uncontrolled runoff and the need for emergency discharge during rainfall periods, and maintain appropriate holding capacity for the storage ponds. The conditional discharge operation allows the Discharger to manage discharges of treated wastewater in accordance with prevailing environmental conditions instead of the former fixed-calendar basis. This Order includes requirements for control of all discharges, including complete treatment, final effluent quality in compliance with the Order, and assessment of soil, weather and discharge conditions to prevent ponding or runoff. Discharge from the storage ponds to the irrigation field is not authorized if it is determined that ponding or runoff from the site would occur (see Discharge Specification 3). Good change. GP Thank you. KWD

20. Recycled Water Feasibility Study. In 2009, the Discharger conducted a Wastewater Treatment Plant Water Reclamation & Reuse Tertiary Treatment Feasibility Study. The study was initiated to assess the feasibility for a proposed Tertiary Treatment and Recycling Project, a joint plan with the Shoreline Unified School District to construct a filtration and disinfection system to produce tertiary treated water for recycling and reuse to supplement the school’s water needs and to help replenish the groundwater in the Tomales Bay Watershed. The Discharger concluded, based on the results of the study, that the project is infeasible, given the project capital outlay. Would be feasible with SRF loans and Grants, but Shoreline and the Community chose not to pursue. KWD

Surrounding Environment of the Facility

21. Facility Characteristics. The Facility is located on property that is primarily characterized by agricultural or rural land use, consisting of chaparral, Oak and Bay woodland, and coastal scrub vegetation types. The geology of the 0.33 square-mile Tomales area is referred to as the “Franciscan Complex,” which is generally described as an overlying 10- to 15 foot-thick layer of unconsolidated materials and soil with colluvium accumulation in the valleys and hillsides. In the proximity of Tomales, an undifferentiated Pliocene Marine geologic formation, known as “Wilson Grove,” overlies the Franciscan complex. The 135 square-mile Wilson Grove Formation Highlands groundwater basin underlies the Facility.

Climate and Surroundings. Tomales lies within the Walker Creek watershed, which receives approximately 35 inches of precipitation per year, consistent with the Mediterranean climate of the central coast of California. The watershed receives higher-intensity rain from November through March, comprising 85 percent of the annual rainfall within the watershed. Walker Creek, a tributary to Tomales

Bay, is located 1.5 miles from the southwestern boundary of the Facility. Keys Creek, a tributary to Walker Creek, lies immediately south of the three-stage treatment pond system. See Finding 34 for further information on surrounding waters of the State.

22. Groundwater Quality Characteristics. A state-wide groundwater ambient monitoring and assessment program (GAMA) collects data for local and area-wide groundwater quality characterization. Searching in GAMA for the one-mile radius around the Facility returned 41 sampling events conducted at 10 wells, from 1999 to 2014. The values for nitrate-nitrogen ranged from 0 to 19 mg/L, with a median value of 2.0 mg/L. The drinking water maximum contaminant level for nitrate-nitrogen is 45 mg/L. The underlying Wilson Grove Formation Highlands groundwater basin is listed with existing beneficial use for municipal and domestic water supply, as well as agricultural water supply (see Finding 34). The groundwater basin is listed with potential beneficial use for industrial process water supply and industrial service water supply.

Discharge Characteristics

23. Discharges. The waste discharges to land addressed by this Order consist of domestic and commercial wastewater from the approximately 100 residences of Tomales and 500-student Shoreline Unified School District located at 10 John Street in Tomales. As described above, secondary effluent is conveyed from the collection system to the three-stage treatment system and then via one four-inch force main connecting the third pond of the three-stage treatment pond system to the two storage ponds located south of the three-stage treatment pond system on the Facility. The secondary effluent is then disinfected and discharged from the storage ponds as irrigation for the adjacent 21-acre pasture. No effluent is discharged via any other system or process, and there is no discharge to surface water(s).

24. Discharge Quantity. The current average inflow to the Facility is approximately 16,900 gallons per day, based on 2012-2013 data. The design inflow capacity of the Facility three-stage treatment pond system as provided in the Discharger’s Operation and Maintenance Manual and authorized by this Order is 43,000 gallons per day on an annual basis.

This Order authorizes an annual wastewater flow limit of 15,738,000 gallons per year, based on an average dry weather flow value of 43,000gallons per day and 366 days. For reference, wastewater flows (influent and effluent, when applicable) from January 2012 through December 2013 are tabulated below.

Month-Yr	Influent Month Total (gallons)	Influent Average Day (gallons)	Influent Peak Day (gallons)	Effluent Month Total (gallons)
Jan-12	534,000	17,200	46,000	0
Feb-12	417,000	14,900	18,000	0
Mar-12	696,000	23,200	61,000	0
Apr-12	649,400	21,600	35,600	0
May-12	474,000	15,300	20,000	784,000
Jun-12	407,000	13,600	17,000	990,000
Jul-12	436,000	14,000	18,000	1,229,000
Aug-12	389,000	13,000	16,000	751,000
Sep-12	426,000	14,200	18,000	508,000
Oct-12	513,000	16,500	19,000	0
Nov-12	611,000	20,400	76,000	0
Dec-12	1,240,400	40,000	87,000	0
Jan-13	621,000	20,000	30,000	0

Feb-13	380,000	13,600	21,000	0
Mar-13	415,000	13,400	21,000	0
Apr-13	459,000	15,300	25,000	262,000
May-13	424,000	13,700	16,000	761,000
Jun-13	414,000	13,800	19,000	753,000
Jul-13	759,000	24,500	28,000	979,000
Aug-13	426,000	13,700	17,000	1,006,000
Sep-13	411,000	13,700	17,000	428,000
Oct-13	432,000	13,900	17,000	561,000
Nov-13	393,000	13,100	15,000	0
Dec-13	428,000	13,800	15,000	0

-- indicates no effluent discharge occurred during the entire month.

25. Discharge Quality for 2012-2013. Results from routine sampling (per the Self-Monitoring Program of Board Order No. 86-086) of the final effluent discharged into the irrigation field are summarily presented below:

Month-Yr	pH range	Dissolved Oxygen range (mg/L)	Chemical Oxygen Demand range (mg/L)	Total Coliforms range (MPN/100ml H ₂ O)
<i>Order 86-086 limits</i>	≤ 6	≥ 1.0	≤ 210	≤ 240
May-12	8.1 - 8.9	2.1 - 3.2	120.0 – 170.0	<2 – 4
Jun-12	7.9 - 8.5	3.0 - 30.0	130.0 – 220.0	<2
Jul-12	8.2 - 9.1	2.0 - 3.7	170.0 – 250.0	14 – 240
Aug-12	7.9 - 9.0	3.0 - 3.6	190.0 – 270.0	<2 – 22
Sep-12	6.0 - 9.7	NA	130.0 – 220.0	4 – 170
Apr-13	8.4 - 8.9	2.2 - 2.3	88	<2
May-13	8.8 - 9.6	2.3 - 4.8	120.0 – 130.0	<2 – 240
Jun-13	8.7 - 9.2	2.0 - 4.6	120.0 – 130.0	120 - 130
Jul-13	8.4 - 9.5	1.0 - 4.3	3.5 – 130.0	2 – 50
Aug-13	8.5 - 9.5	2.0 - 2.8	170.0 – 290.0	<2 – 59
Sep-13	8.7 - 9.6	2.0 - 2.1	185.0 – 470.0	4 – 900
Oct-13	9.7 – 9.9	3.5 – 5.8	230.0 – 510.0	<2 - 26

NA denotes the information is missing in the Monthly Self-Monitoring Report.

Exceedances. These sampling results indicate several instances of exceedances. For the sampling period of January 2012 – December 2013, the Discharger commented on and addressed the exceedance, as a component of the Monthly Self-Monitoring Report, citing the sampling date and location, specific non-compliance event, probable cause (if determined by the Discharger), and the corresponding corrective action. Since the upgrade to the entire wastewater system in spring 2010, there has been no evidence of repeating patterns of either violations or violations without corrective actions. Water Board staff reviewed the self-monitoring reports, found the corrective actions taken to be acceptable, and determined that no further regulatory actions are necessary.

Monitoring

26. **Remote System Monitoring.** The Facility includes a remote wastewater monitoring SCADA system. The SCADA system provides continuous monitoring of the three site locations: the three-stage treatment pond system, the lift station, and the irrigation field and storage ponds. The SCADA system monitors and controls the pond levels, the starting and stopping of aerators and lift pumps, the timing of the irrigation, and transmits notification of any pre-set alarms to the operators.
27. **Wastewater Monitoring.** Wastewater flows are currently monitored for total daily flow into the stage one treatment pond and daily effluent discharge (when applicable) from the storage ponds into the irrigation field. This Order contains a Self-Monitoring Program (see Attachment E) that requires wastewater quantity and quality monitoring at defined points throughout the wastewater system in order to ensure proper operation and performance of the system and to document compliance with these requirements.
28. **Chemical Oxygen Demand Effluent Quality Limitation.** When the previous Order (Board Order No. 86-086) was issued, the common constituent for monitoring and measuring wastewater strength was chemical oxygen demand (COD). The Facility has since complied with Order No. 86-086 by measuring COD. More recently, however, biochemical oxygen demand (BOD) has become the standard of choice for measuring wastewater strength.

Authorization to Continue Measuring COD. Correspondence with the Discharger, from May 2014, revealed its preference to continue measuring COD. The Water Board can allow replacement of BOD analysis with COD analysis for measuring wastewater strength, if the Facility demonstrates a long-term correlation (as described in federal effluent guidelines for secondary treatment regulation, 40 CFR 133.104b). Therefore, this Order permits the continuance of the COD limit of 210 mg/L as designated in Order 86-086, during the year-long process of demonstrating a long-term correlation, and afterwards, if Water Board staff determines the correlation to be acceptable. The completed correlation report should be included in the Annual Monitoring Report (see Attachment E, VI.A.5.b). During internal monitoring of BOD and COD, there was no obvious correlation between the two. At times BOD would stay the same and COD would change and vis a versa. KWD

Operation and Maintenance

29. **Operation and Maintenance.** At the time of this Order the wastewater system is managed by operators employed by the Discharger. This Order requires the wastewater system to be operated and maintained by certified wastewater treatment plant operators that are experienced in and knowledgeable of the wastewater system design and proper operation. The certified wastewater treatment plant operator may be an employee of the Discharger or a contract employee.
30. **Operation and Maintenance Program.** An Operation and Maintenance (O&M) Program is needed in order to ensure that all aspects of the wastewater system are properly operated and maintained. The O&M Program must include descriptions of all wastewater system components and equipment, accurately dimensioned site plans identifying the locations of all components and relevant site features (e.g., buildings, wells, drainage ways, roads, etc.), recommended strategies and procedures for system operations in accordance with system designs and discharge requirements, procedures and criteria for process control monitoring, maintenance activities necessary to ensure continuous proper operation of the wastewater system, and identification of persons responsible for operation and maintenance of the wastewater system and how these persons can be contacted. This Order requires development and implementation of an O&M Program acceptable to the Executive Officer and preparation and submittal of an O&M Manual that fully describes the O&M Program for the current system. Note: This can be relatively expensive depending on the detail required and the amount of information currently prepared on site. O&M Manuals are time consuming to prepare so sufficient time should be allowed for implementation. GP

Comment [O1]: SSMP contains O&M Program. Does O&M Manual have to as well?

Applicable Plans, Policies, and Other Authorities

31. **California Water Code.** This Order serves as waste discharge requirements (WDRs) pursuant to California Water Code Division 7, Chapter 4, Article 4 (commencing with section 13260).
32. **Basin Plan.** The Water Quality Control Plan for the San Francisco Bay Basin (Basin Plan) is the Water Board's master water quality control planning document. It designates beneficial uses and water quality objectives for waters of the State, including surface waters and groundwater. It also includes programs of implementation to achieve water quality objectives. The Basin Plan was duly adopted by the Water Board and approved by the State Water Resources Control Board, Office of Administrative Law and the U.S. EPA, where required.
33. **Basin Plan Implementation.** The Basin Plan contains water quality objectives and beneficial uses for waters of the State within the San Francisco Bay Region, and an Implementation Plan. This Order includes prohibitions and discharge requirements to protect existing and potential beneficial uses of waters of the State, in the surrounding area of the Facility and its operations, as well as to protect public health and the environment.
34. **Beneficial Uses of Waters of the State.** The Discharger discharges the final effluent onto land, not into surface water(s). The final effluent is discharged onto the irrigation field via spray irrigation. The irrigation field is located over the Wilson Grove Formation Highlands groundwater basin. The existing and potential beneficial uses of Wilson Grove Formation Highlands groundwaters, underlying the area of Tomales, as set forth in the Basin Plan include the following:
 1. Municipal and domestic water supply
 2. Industrial process water supply
 3. Industrial service water supply
 4. Agricultural water supply

At the time of this Order, there are no known domestic water supply wells less than or equal to 100 feet from any point of the discharge area. Upstream of the irrigation field, the influent undergoes treatment at the three-stage treatment pond system. The treatment pond system is bounded to the South by Keys Creek. Keys Creek is a tributary to Walker Creek, which flows into Tomales Bay. The confluence with Walker Creek lies within 1.5 miles southwest of the system. This Order permits discharge to groundwaters, and it prohibits discharges to surface waters. Therefore, the waters of the State in the vicinity of the Facility will not be impacted by discharges permitted by this Order.

35. **Shellfish Protection Act.** In Board Resolution No. 94-018, as a result of the 1993 Shellfish Protection Act, the Water Board identified Tomales Bay as an area where the commercial shellfish growing areas are threatened. This Order is consistent with upholding the Shellfish Protection Act in authorizing waste discharge requirements for a facility that is configured for zero discharge to surface waters, to protect water quality for the preservation of shellfish and shellfish habitats.
36. **Tomales Bay TMDL.** Tomales Bay and its tributaries have been identified as impaired and have been placed on the federal Clean Water Act 303(d) list of impaired waters for nutrients, sediment, and pathogens. The Water Board is required to establish a Total Maximum Daily Load (TMDL) for these pollutants. The U.S. EPA approved the TMDL for pathogens in the Tomales Bay watershed on February 8, 2007. The basis for the TMDL pathogen listing includes exceedances of the numeric water quality objectives for fecal and total coliforms for the shellfish and recreational beneficial uses. Tomales Bay supports the third largest shellfish harvesting area in the State. The waste material at this Facility could potentially be a source of nutrients and pathogens to the watershed if an unintended release occurred (e.g., as a result of flooding or a mechanical failure). The Discharger is aware of the TMDL and the Facility is configured to have zero

discharge to surface waters. This Order prohibits any discharge to surface waters or to groundwaters that connect to surface waters to prevent any additional impacts to Tomales Bay.

Facility Upgrade Addresses Historical Concern for Surface Water Quality Impacts. The Facility is configured for zero discharge to surface waters. In 2007, in response to concerns about the adjacent Keys Creek, the Discharger contracted an engineer to conduct seepage tests on the treatment lagoon area (converted to two treatment ponds in 2010) to evaluate the present and future effects of the natural migration of Keys Creek. The results of the third-party observation-based assessment indicated no significant level of seepage impact from the natural migration of Keys Creek to the treatment pond system for another 80-100 years if nothing changes. Additionally, in spring 2010, the Facility implemented improvements to the Facility that included conversion to the three-stage treatment pond system and lining all three treatment ponds with manufactured, impermeable 30-year Hypalon liner. Improvements also included installing a sub-drain below each treatment pond, with plumbing to direct any pond or external water collection into the third pond of the three-stage treatment pond system. The added liner and sub-drain prevent the natural erosion of Keys Creek from impacting the stability of the treatment pond system. These improvements also preclude any unintended discharges from the treatment pond system area into the surface waters of the State.

- 37. General Order for Sanitary Sewer Systems.** Order No. 2006-0003-DWQ, “Statewide General Waste Discharge Requirements for Sanitary Sewer Systems” (General Order), applies to all public agencies that own or operate sanitary sewer systems greater than one mile in length. This finding serves to acknowledge that the Discharger’s collection system is enrolled and regulated under the General Order.

Antidegradation Policy Analysis

- 38. Antidegradation Policy.** State Water Board Resolution No. 68-16 (the Antidegradation Policy) requires that the Regional Water Board, in regulating the discharge of waste, must maintain the high quality of waters of the State until it is demonstrated that any change in quality will be consistent with maximum benefit to the people of the State, will not unreasonably affect present and anticipated beneficial uses, and will not result in water quality less than that described in the Regional Water Board’s policies (e.g., quality that exceeds water quality objectives). Resolution No. 68-16 also requires that any activity which produces wastes and discharges waste to existing high quality water(s) be required to meet waste discharge requirements that will result in the best practicable treatment or control of the discharge necessary to ensure that pollution or nuisance will not occur and the highest water quality consistent with maximum benefit to the people of the State will be maintained. Resolution No. 68-16 prohibits degradation of water quality as it existed in 1968, or at any time thereafter that water quality was better than in 1968, other than degradation that was previously authorized. An antidegradation analysis is required for regulatory actions that result in a significant increase in pollutant loadings.
- 39. Antidegradation Analysis.** This Order authorizes no significant changes in the Facility’s effluent discharge volume or pollutant concentrations. Some changes due to water conservation practices or variable rainfall may occur. Based upon evaluation of Facility self-monitoring reports since the system upgrade in spring 2010, Regional Water Board staff conclude that the Facility’s discharge to land will not unreasonably affect present and anticipated beneficial uses of the groundwater or nearby surface waters, and will not result in water quality less than that prescribed in the Antidegradation Policy.
- a. **Protection of Surface Waters.** This Order prohibits discharges either directly or via migration to surface waters, so existing and potential beneficial uses of nearby surface waters will not be affected. There is no reason to believe that existing water quality of nearby surface waters will be reduced due to the implementation of this Order. Therefore, no antidegradation analysis is required for surface waters.

- b. **Protection of Groundwaters.** The only permitted effluent discharge is to land via spray irrigation. The wastewater system serves domestic and commercial flow with zero industrial flow and discharge to a remote irrigation field, where the influent will infiltrate into the ground. Further, the irrigation field is surrounded by a perimeter ditch to prevent any off-site discharges, in case of runoff from the site. The ditch is also equipped with a collection sump with a water level alarm, which will shut down all Facility operations if the water reaches a level predetermined by the operators. Each pond within the three-stage treatment pond system is lined with an impermeable liner and plumbed to direct any seepage collection into the third pond. The reported monthly monitoring data for the Facility demonstrate that the Facility supports existing and potential beneficial uses of the waters of the State adjacent to and underlying the Facility site. Due to the nature of the discharge (to land via irrigation) and the measures established for pollution prevention, the operations of this Facility under this Order are not expected to reduce existing high quality waters.

- c. **Groundwaters Listed as “Very Low” Priority Source of Water.** In spring 2014, the California Department of Water Resources evaluated the characteristics of groundwater basins through a statewide assessment of the overall importance of the groundwaters in meeting urban and agricultural demands. The Wilson Grove Formation Highlands groundwater basin is ranked as “very low” priority, indicating that the basin has less than 0.03 acre-feet/acre of groundwater use and less than 0.1% of the statewide total water supply is sourced from the basin. Water Board staff conclude that based on these groundwater basin characteristics, as well as the discharge volume and final effluent quality, the Facility’s authorized discharge is in compliance with the Antidegradation Policy and should not degrade the water quality of the groundwater basin.

Safe Drinking Water Act

- 40. It is the policy of the State of California that every human being has the right to safe, clean, affordable, and accessible water adequate for human consumption, cooking, and sanitary purposes. This order upholds that policy by requiring limits on discharges that will ensure groundwater does not exceed maximum contaminant levels designed to protect human health and that water is safe for domestic use.

California Environmental Quality Act (CEQA)

- 41. **CEQA.** The issuance of waste discharge requirements for the subject discharges is exempt from the provisions of CEQA pursuant to Title 14, Division 6, Chapter 3, Section 15301 (existing facilities) and Section 15302 (replacement or reconstruction) of the California Code of Regulations.

Notification and Public Meeting

- 42. **Public Notice.** The Board has notified the Discharger and interested persons of its intent to prescribe waste discharge requirements for the subject wastewater system and discharges and has provided them with an opportunity for a public hearing and to submit written views and recommendations.

- 43. **Public Hearing.** The Board, in a properly noticed public hearing, heard and considered all comments pertaining to these waste discharge requirements.

IT IS HEREBY ORDERED, that the Discharger, pursuant to the provisions contained in Division 7 of the California Water Code and regulations adopted thereunder, shall comply with the following:

A. PROHIBITIONS

TENTATIVE ORDER

Page 10 of 18

1. The treatment, storage, or discharge of wastes shall not create a nuisance or pollution as defined in the California Water Code, section 13050.
2. Discharges of waste into or from the wastewater system other than as described in and authorized by this Order are prohibited.
3. There shall be no direct or indirect discharge to surface waters.
4. There shall be no discharge of waste that has not undergone the full treatment process, according to the flow schematic in Attachment B and the permitted treatment pond configurations as described in Attachment D, to groundwaters of the State from the Discharger's wastewater collection, treatment, storage, or discharge facilities.
5. The discharge of waste shall not degrade the quality of any groundwater used for domestic purposes or cause an increase or decrease in any quality parameter that would make groundwater unsuitable for any listed existing or potential beneficial use(s).
6. Wastewater shall not be allowed to flow from the discharge area via surface flow, airborne spray, or surfacing after percolation.
7. Discharge of treated wastewater to any land other than the designated discharge area is prohibited.
8. Migration of pollutants through subsurface transport from the discharge area(s) to waters of the State is prohibited.
9. Discharges of wastewater to the wastewater system in excess of the system operating hydraulic capacity or organic loading treatment capacity are prohibited.

B. DISCHARGE SPECIFICATIONS

1. **Source Wastewaters.** The only wastewater authorized by this Order to be discharged into the wastewater system consists of wastewater from commercial and residential domestic use in the Tomales area and the Shoreline Unified School District. The Discharger must apply for amended WDRs before accepting any other kind of wastewater.
2. **Treatment and Storage Ponds**
 - a. Freeboard. A minimum freeboard of two feet shall be maintained in the ponds at all times.
 - b. 100-Year Flood. The ponds shall be adequately protected from erosion, washout, and flooding from the maximum flood having a predicted frequency of once in 100 years. Has this been determined by recent engineering studies? GP
 - c. Treatment Pond Lining. The treatment ponds shall be lined with a geotextile fabric or other materials with a permeability of no more than 10^{-6} cm/sec.
 - d. Treatment Pond Aerators. Each of the three aerated ponds (within the three-stage treatment pond system) shall be equipped with one or more aerators in order to provide sufficient aeration capacity to achieve biological stabilization of the wastewater discharged to the ponds, and to prevent the creation of anaerobic or nuisance conditions.

- e. Treatment and Storage Ponds. Wastewater at any place about two feet from the water's edge of a treatment (TR) or storage (ST) pond shall not exceed the following limits in any grab sample:

<u>Measured parameter</u>	<u>Quality specifications</u>
(i) Dissolved Oxygen	2.0 mg/L, minimum
(ii) Dissolved Sulfides*	0.1 mg/L, minimum
(iii) pH	6.5 minimum

*sampled only when dissolved oxygen concentration is below 2 mg/L

3. Spray Discharge

- a. Operating Conditions. Discharges of wastewater to the designated discharge area shall not occur under any of the following conditions:

- a) Rainfall
- b) Presence of ponded standing water
- c) Saturated soils, or
- d) Increased potential of ponding or runoff.

- b. Sprinklers. All sprinklers used in spray discharge shall be of the low trajectory type in order to minimize the potential for transmission of airborne spray beyond the perimeter of the spray field. Spray discharge shall be discontinued whenever wind velocity at the spray field exceeds 10 miles per hour.

- c. Anemometer. An anemometer shall be installed at or near the spray discharge area for the purpose of detecting high wind speeds. The anemometer shall be connected to one of the following control systems:

- (i) A control switch that will automatically shut off the irrigation pumps whenever wind speeds exceed a preset level or
- (ii) An audible and visual alarm sufficient to notify operating personnel (at any time, day or night, 365 days per year) of wind speeds in excess of a preset level and/or the need to cease spray discharge operations.

Comment [s2]: Wind speed of 10 mile an hour seems too restrictive. Sustainable wind speeds of 15 + MPH before the irrigation shuts down seems more reasonable considering the location SP

Comment [s3]: New equipment will need to be installed with SCADA communication SP

The average daytime wind speed in Tomales during the regular irrigation periods of April to November is 21.4 MPH with maximum speed of 26 MPH. We get our best irrigation and evaporation during the daytime. Gusts occur 12-18 days per month and sometimes multiple occasions during the day and reach speeds that average 30.1 MPH with maximum speed of 41. This has been going on for years and will not change. Restrictive wind speeds of 10 miles per hour would shut down all irrigation during the daytime hours and be cumbersome, overly restrictive and unnecessarily expensive. (<http://www.wunderground.com/history>) KWD

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4. Authorized Wastewater Flows

- a. **Wastewater System.** Collection of wastewater from the Tomales area into the Facility shall not exceed an average dry weather flow of 43,000 gallons per day or a peak wet weather flow of 240,000 gallons per day.

- 5. **Final Effluent Quality.** Treated wastewater used for irrigation of the pasture shall meet the following quality limits at all times, in any grab sample:

<u>Measured parameter</u>	<u>Quality specifications</u>
(i) Dissolved oxygen	2.0 mg/L, minimum <u>Is DO for discharge effluent necessary if we are monitoring the treatment and storage ponds</u>

(ii) pH 6.5 minimum

(iii) Chemical oxygen demand 210 mg/L, maximum Would rather see 240 since higher COD is usually only caused by algae and would give us several additional days of irrigation without a problem. KWD

(iv) Total coliforms 240MPN*/100 ml – max. median from last 5 samples

*most probable number

6. Discharge Discontinuation. Discharges of effluent to the discharge area are prohibited during any period when the limits specified in B.5 (Final effluent quality) above are not being met. The discharges shall not resume until all conditions which caused the specified limits to be violated have been corrected.

7. Wastewater System Operation and Maintenance.

a. The Discharger shall, at all times, properly operate and maintain all facilities and systems of treatment and control (and related appurtenances) which are installed or used by the Discharger to achieve compliance with conditions of this Order. Proper operation and maintenance includes effective performance, adequate funding, adequate operator staffing and training, and adequate laboratory and process controls including appropriate quality assurance procedures. This discharge specification requires the operation of backup or auxiliary facilities or similar systems only when necessary to achieve compliance with the conditions of this Order.

b. The wastewater system shall be operated and maintained in accordance with the procedures identified in the Operations and Maintenance (O&M) Manual required by this Order (Provision 11.b).

8. Pump Stations.

a. All pump stations shall be designed, constructed, operated, and maintained to prevent the occurrence of a sewage spill or spills resulting from mechanical breakdown or power failure.

b. All pump stations shall be equipped with reserve hydraulic capacity sufficient to provide storage of wastewater during a pump failure condition for at least 24 hours, and water level monitoring and alarm system(s) to provide notification of high water level conditions. The alarm system shall include audible and visual alarms sufficient to notify operating personnel of an alarm condition. If operating personnel are not present at the Facility, the alarm system shall include an automated telephone dialer or other telecommunication system capable of notifying on-call operating personnel of the alarm condition.

c. The power supply for alarm systems shall be independent of the normal power supply for the wastewater system. We have only one power supply at each facility. Alarm system has UPS system in case of power failure. It is not feasible to add additional power sources to each facility. KWD

9. Pipe Separations.

a. There shall be no cross-connection between potable domestic water supply pipes and pipes containing treated wastewater.

b. There shall be at least a 10-foot horizontal and a one-foot vertical separation between all pipes transporting wastewater and pipes transporting potable domestic water, with the potable domestic water pipes above the wastewater pipes.

10. Discharge Area Separation from Wells. The discharge area shall be designed, constructed, and maintained such that a horizontal separation distance of at least 100 feet is maintained between any future domestic water supply wells and the nearest point of the discharge area.

11. Wastewater Solids. All solid materials removed from any stage of the liquid waste stream of the wastewater system shall be disposed of at a legal point of disposal, and in accordance with the provisions of Title 27 of the California Code of Regulations. This includes solids accumulated in septic tanks, grease traps or pump tanks. For the purpose of this requirement, a legal point of disposal is defined as a facility for which waste discharge requirements have been prescribed or waived by a Regional Water Board and which facility is in full compliance therewith. This Order does not authorize disposal of wastewater solids anywhere on the Facility.

C. PROVISIONS

1. Order Compliance. The Discharger shall comply immediately with all Prohibitions, Specifications, and Provisions of this Order. Immediately may not be feasible if we are required to purchase, install, and integrate to our SCADA alarm system new equipment and monitoring devices. KWD All required submittals must be acceptable to the Executive Officer. The Discharger must also comply with all conditions of these waste discharge requirements. Violations may result in enforcement actions, including Water Board orders or court orders requiring corrective action or imposing civil monetary liability, or in modification or revocation of these waste discharge requirements by the Water Board (California Water Code (CWC) sections 13261, 13263, 13265, 13268, 13300, 13301, 13304, 13340, and 13350).

2. Self-Monitoring Program. The Discharger shall comply with the Self-Monitoring Program (Attachment E) for this Order as adopted by the Board and as may be amended by the Executive Officer.

3. Order Availability. A copy of these waste discharge requirements shall be maintained by the Discharger and shall be made available by the Discharger to all employees or contractors performing work (maintenance, monitoring, repair, construction, etc.) at the Facility.

4. Vested Rights. This Order does not convey any property rights of any sort or any exclusive privileges. The requirements prescribed herein do not authorize the commission of any act causing injury to persons or property, do not protect the Discharger from liability under Federal, State, or local laws, nor do they create a vested right for the Discharger to continue the waste discharge.

5. Severability. Provisions of these waste discharge requirements are severable. If any provisions of these requirements are found invalid, the remaining requirements shall not be affected.

6. Requirements for Technical Reports. All technical and monitoring reports required by this Order are required pursuant to CWC section 13267. Failure to submit reports in accordance with schedules established by this Order or failure to submit a report of sufficient technical quality acceptable to the Executive Officer may subject the Discharger to enforcement actions pursuant to CWC section 13268.

7. Electronic Reporting Format. In addition to print submittals, all reports submitted pursuant to this Order shall be submitted as electronic files in PDF format. All electronic files shall be submitted via the Water Board's file transfer protocol (FTP) site or the centralized email address: WDR.monitoring@waterboards.ca.gov. Email notification shall be provided to Water Board staff whenever a file is uploaded to the Water Board's FTP site.

8. As-Built Plans - Current System. The Discharger shall submit to the Board a technical report, acceptable to the Executive Officer, no later than 30 calendar days from the date of adoption of this

Order, comprised of as-built plan drawings, and narrative descriptions as appropriate, of the completed-to-date wastewater treatment and discharge system. Depending on what information is currently on hand, a longer compliance time may be necessary. 180 to 360 days seems more reasonable? GP

Isn't the "narrative description" of the wastewater treatment and discharge system encompassed in this WDR already? KWD

Water Balance Equation. The as-built plans shall include a water balance equation for the discharge system including the two storage ponds and the discharge area. The water balance equation shall demonstrate adequate capacity for the wastewater treatment and discharge system to treat and discharge according to seasonal weather patterns in the vicinity of the Facility and the authorized wastewater inflow volume discharge specifications in this Order. ??? KWD

Tank Specifications. For all tanks, the as-built plans shall include complete tank specifications (e.g., location, material, total and operating capacities, dimensions, date of installation, number of compartments, access openings, risers and riser lids), and results of watertight verification tests. All plan drawings shall be of a scale of at least one inch equals 40 feet, properly labeled, and clearly legible.

9. As-Built Plans - Future Changes. In the event of any changes to wastewater system components in the future, updated as-built plans of the portion of the system affected by such changes shall be submitted to the Board within 30 days of completion of those changes. Depending upon the types and extent of changes, an amendment to this Order may be necessary. Again, 180 days seems more reasonable due to the size of the district and lack of internal staff to do the work. All work would need to be contracted through a technical firm. GP

10. Operation and Maintenance Providers.

- a. The wastewater system shall be operated and maintained by persons that are experienced in and knowledgeable of proper wastewater treatment and discharge practices. Such persons shall be wastewater treatment plant operators possessing a current and valid certification from the State of California.
- b. If the Discharger does not have this expertise within its own staff, the Discharger may fulfill this requirement by contracting with a SWRCB certified wastewater treatment plant contract operator for operation and maintenance of the wastewater system.
- c. The Discharger shall submit to the Board, within ten days of adoption of this Order, copies of signed service contracts with operators for operation and maintenance of the wastewater system.
- d. In the event of any changes in contracted service providers, the Discharger shall notify the Board in writing of such changes prior to the effective date of such changes, and submit copies of the new or revised contracts within ten working days from the effective date of those changes.

11. Operation and Maintenance Program. The Discharger shall develop and implement an Operations and Maintenance (O&M) Program for the wastewater system, in accordance with the following:

- a. **O&M Program.** The O&M Program shall include all procedures necessary to properly operate the wastewater system in accordance with design parameters, to achieve compliance with waste discharge requirements, and to maintain the system in good working condition.
- b. **O&M Manual.** The O&M Program shall include an O&M Manual documenting all aspects of the program and it shall be readily accessible at all times for the system operators. The O&M Manual shall include, but not be limited to, the following:

- 1) Description of the overall wastewater system;
 - 2) Scaled plan drawings of the wastewater system, including pipes, valves and control equipment;
 - 3) Description of the wastewater flow through the system, from sources to final discharge;
 - 4) Descriptions and specifications of all system components and equipment;
 - 5) Routine procedures for operation of the wastewater system;
 - 6) Routine procedures for management and disposal of wastewater solids removed from the wastewater streams;
 - 7) Procedures for maintenance of all system components;
 - 8) Procedures for operation of the wastewater system during emergency conditions such as power outage, major equipment failure, extreme wet weather conditions, or other emergencies; and
 - 9) Copies of all applicable regulatory permits for the wastewater system, or specific references of those permits and identification of a location at the Facility where those permits are available for review and reference by operating personnel, other service providers, or regulatory agency staff.
- c. **O&M Manual Submittal.** The Discharger shall submit to the Board a technical report, acceptable to the Executive Officer, no later than 30 calendar days from the date of adoption of this Order, comprised of a complete copy of the O&M Manual, identification of person(s) responsible for implementation of the O&M Program, and contact information for those persons. This is a time consuming task. 180 to 360 days seems more reasonable due to the lack of internal staff to perform this work. GP
- d. **O&M Manual Review and Updates.** The Discharger shall periodically review and update, as necessary, the O&M Manual in order to ensure that the manual remains current and applicable to the wastewater system and its proper operation.
- e. **O&M Manual Annual Reports.** Annually, the Discharger shall submit a report to the Board containing any revisions or updates of the O&M Manual that have been made, or a letter stating that the O&M Manual remains adequate and no revisions are necessary. This report shall be submitted as part of the Annual Monitoring Report. This is a new requirement we have not seen before. O&M Manuals have fallen out of favor over the last several years due to their expense to create and maintain. It looks like the Regional Board wants to reverse this trend. GP

12. Non-Compliance Reporting. In the event the Discharger is unable to comply with any of the conditions of this Order, the Discharger shall notify the Board by telephone as soon as the Discharger or the Discharger's agents have knowledge of the incident. Written confirmation of this notification shall be submitted within five working days of the telephone notification. The written notification shall include the following information:

- a) A description of the noncompliance and its cause;
- b) The period of noncompliance;
- c) Actions that were taken in response to the incident;
- d) And the steps taken or planned to prevent recurrence of the noncompliance.

Comment [s4]: Does this mean a call needs to be made even for something like a pH or coliform non-compliance or something more like irrigation run off into a waterway SP

13. Endangerment of Human Health or the Environment. The Discharger shall report any noncompliance that may endanger human health or the environment. Any such information shall be provided orally to the Executive Officer, or an authorized representative, and the California Department of Public Health (CDPH), Environmental Management Branch, PreHarvest Shellfish Unit, within 24 hours from the time the Discharger becomes aware of the circumstances. In addition, the Discharger shall notify the property owners of the adjacent residential properties and commercial facilities by telephone as soon as the Discharger or Discharger's agents have knowledge of the incident. A written submission to the Water

Board and CDPH shall be provided within five days of the time the Discharger becomes aware of the circumstances. The written submission shall contain the following:

- e) A description of the noncompliance and its cause;
- f) The period of noncompliance, including exact dates and times, and if the noncompliance has not been corrected;
- g) Actions that were taken in response to the incident;
- h) The anticipated time it is expected to continue;
- i) And the steps taken or planned to reduce, eliminate, and prevent recurrence of the noncompliance.

The Executive Officer, or an authorized representative, may waive the written report on a case-by-case basis if the oral report has been received within 24 hours. Steve: How does 12 and 13 compare with your current practices at TVCSD? GP

14. Entry, Access, and Inspection. The Discharger shall permit the Board or its authorized representatives, in accordance with CWC section 13267(c):

- a) Entry upon premises where a regulated facility or activity is located or conducted, or where records are kept under the conditions of this Order;
- b) Access to and copy of, at reasonable times, any records required by conditions of this Order;
- c) Inspection, at reasonable times, of any facility, equipment (including monitoring and control equipment), practices, or operations regulated or required under this Order; or
- d) Photography, sampling, or monitoring, at reasonable times, for the purpose of assuring compliance with this Order.

Notification for Modifications to the Order

15. Change in Control or Ownership. In the event of any change in control or ownership of land or wastewater systems presently owned or controlled by the Discharger, the Discharger shall notify the succeeding owner or operator of the existence of this Order by letter, a copy of which shall be forwarded to this Board. The succeeding owner or operator, in order to obtain authorization for discharges regulated by this Order, must apply in writing to the Water Board, requesting transfer of the Order. This request shall include complete identification of the new owner or operator, the reasons for the change, and the effective date of the change. Discharges conducted without submittal of this request will be considered discharges without waste discharge requirements, and thus violations of the California Water Code.

16. Report of Waste Discharge for Change in Discharge Characteristics, Facility. The Discharger shall file with the Board a Report of Waste Discharge at least 180 days before making any material change in the character, location, or volume of the discharges or discharge facilities, or any changes to the wastewater system equipment as described in this Order, except for emergency conditions. In the event of implementing changes in response to emergency conditions, the Board shall be notified immediately by telephone, and in writing within five calendar days of such changes.

17. Order Review and Update. The Board will review this Order periodically and may revise the requirements as necessary to comply with changing State and Federal laws, regulations, policies, or guidelines; changes in this Board's Basin Plan; or changes in the discharge characteristics.

18. Order Termination. After notice and public meeting, this Order may be terminated or modified by the Board for any reason.

19. Rescission of Previous Order. The waste discharge requirements prescribed by this Order supersede those prescribed by this Board's Order No. 86-086 for North Marin County Water District. Order No. 86-086 is hereby rescinded for North Marin County Water District.

I, Bruce H. Wolfe, Executive Officer, do hereby certify that this Order with all attachments is a full, true, and correct copy of an Order adopted by the California Regional Water Quality Control Board, San Francisco Bay Region on [DATE].

BRUCE H. WOLFE
Executive Officer

Attachments:

- A. Facility Plan
- B. Wastewater Treatment and Discharge System Flow Schematic
- C. Collection System Map
- D. Three-stage Treatment Pond System Configuration and Specifications Schematic
- E. Self-Monitoring Program

**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
SAN FRANCISCO BAY REGION**

**TENTATIVE
SELF-MONITORING PROGRAM
(Attachment E)**

for the

**TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
WASTEWATER TREATMENT FACILITY
at
10 IRVIN ROAD, TOMALES, MARIN COUNTY**

for

ORDER NO. R2-2014-XXXX

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I. PURPOSE

1. This monitoring program is for waste discharge requirements assigned to the Tomales Village Community Services District (Discharger), adopted by the California Regional Water Quality Control Board, San Francisco Bay Region (Water Board).
2. The principal purposes of a monitoring program by a waste discharger, also referred to as a self-monitoring program (SMP), are
 - a. To document compliance with waste discharge requirements and prohibitions established by the Water Board and
 - b. To facilitate self-policing by the waste discharger in the prevention and abatement of pollution or potential threats to water quality arising from waste discharges.
3. Reporting responsibilities of waste dischargers are specified in Sections 13225(a), 13267(b), 13268, 13383, and 13387(b) of the California Water Code, and Water Board Resolution No. 73-16.

II. SAMPLING and ANALYTICAL METHODS

1. **Approved methods.** Sample collection, storage, and analyses shall be performed according to Code of Federal Regulations Title 40, Section 136 (40 CFR 136), or other methods approved and specified by the Executive Officer of the Water Board (Executive Officer).
2. **Approved laboratory.** Water and waste analyses shall be performed by a laboratory approved for these analyses by the California Department of Public Health (CDPH), or by a laboratory waived by the Executive Officer from obtaining a CDPH certification for these analyses, or as otherwise specified in this SMP.
3. **Accountability for analytical work.** The director of the laboratory whose name appears on the certification, or his laboratory supervisor who is directly responsible for the analytical work performed, shall supervise all analytical work including appropriate quality assurance/quality control procedures in his laboratory and shall sign all reports of such work submitted to the Water Board. – How are we going to monitor a commercial lab? KWD
4. **Appropriate usage and calibration of equipment.** Measurements by use of portable analytical equipment or other monitoring instruments and equipment shall abide by the following conditions:
 - a. The analytical equipment is appropriate for the given analysis of/for water or waste;
 - b. The analytical equipment is properly maintained and calibrated to ensure accuracy;
 - c. The equipment user is knowledgeable of proper sampling and equipment use practices; and
 - d. Written notification of the intended use has been provided in advance to the Water Board, and the Water Board has not stated any objections. – Same as above? KWD

III. DEFINITION of TERMS

The following are definitions and explanations of terms used in this monitoring program; see Appendix A for abbreviation expansions. Additional descriptions are given in the findings of this Order.

A. FACILITY AND WASTEWATER SYSTEM

1. **Facility Site.** The facility site is the land on which the facility identified as the Tomales Wastewater Facility is located. This land consists of Marin County Assessor's Parcel Number 102-130-10 and 104-050-18.

2. **Wastewater System.** The wastewater system is comprised of all equipment at the facility site used for collection, conveyance, treatment, storage, discharge, and management of wastewater and wastewater solids from the community of Tomales, including the Shoreline Unified School District.
3. **Discharge Area.** The discharge area, also called the irrigation field, is a 21-acre vegetated gently sloping hillside field, fenced and gated, with above-grade sprinklers, located downhill of the storage ponds, and about 3,600 feet south of the wastewater treatment ponds.
4. **Discharge System.** The discharge system is the portion of the wastewater system used for conveyance and discharge of treated wastewater to land in the identified discharge area. This includes, but is not limited to, pumps, pipes, sprinklers, and all equipment used to control and monitor the discharge operations.

B. TYPES OF SAMPLES

1. **Flow Measurement.** Flow measurement is the accurate measurement of the flow volume over a given period of time using a properly calibrated and maintained flow measuring device. Use of a properly calibrated and maintained automated pump-use recording device, such as a pump dose event counter, is acceptable.
2. **Grab Sample.** A grab sample is defined as an individual sample collected in a short period of time not exceeding 15 minutes. Grab samples are used primarily in determining compliance with daily or instantaneous maximum or minimum limits, and also for bacteriological limits. Grab samples represent only the condition that exists at the time and location the sample is collected.
3. **Observations.** Observations are primarily visual assessments and inspection of conditions. Observations may include recording measurements from monitoring devices such as freeboard determined from a water level staff gauge, or precipitation determined from a rain gauge.
4. **Pond Water Depth.** Pond water depth is the vertical distance between the free water surface of the water contained in the pond, and the bottom of the water volume contained in the pond.
5. **Pond Freeboard.** Pond freeboard is the vertical distance between the free water surface of the water contained in the pond, and the elevation of the lowest point of the top of the water containment structure (i.e., the elevation at which water would overflow from the pond).

C. SAMPLING FREQUENCY

1. **Continuous.** Continuous monitoring.
2. **Daily.** One time each calendar day.
3. **Weekly.** One time per calendar week, with sampling interval of at least five days.
4. **Monthly.** One time per calendar month, with sampling intervals of at least three weeks.
5. **Quarterly.** One time per calendar quarter, at intervals of about three months.
6. **Semiannual.** Two times per calendar year, with sampling intervals of about six months.
7. **Annual.** One time per calendar year.
8. **Event.** Each service or discharge event.
9. **Conditional.** Depending on conditions specified in this SMP:
For Dissolved Sulfides, the condition is whenever Dissolved Oxygen < 2.0 mg/L.

D. MONITORING PERIODS

For purposes of monitoring, reporting and compliance determinations relevant to requirements specified in this Order and SMP, the following time periods apply:

1. **Daily.** 24-hour period associated with a calendar day; may overlap calendar days (e.g., 8 am of one day to 8 am of the next), but shall be consistent from one sampling event to the next.
2. **Weekly.** 7-day calendar week.
3. **Monthly.** Each respective calendar month.

4. **Annual.** Calendar year.

IV. DESCRIPTION of MONITORING STATIONS

A. GENERAL

1. **Monitoring Station Definitions.** Stations to be used for sampling and observations in this SMP (self-monitoring program) are described in this section (IV). Each station is identified by a station code and station description. The Station Code is a reference code for station identification in this SMP and in recording and reporting of monitoring data. The Station Description is a description of the water, wastewater, point of the wastewater system, or land area where specified monitoring is to be conducted.
2. **Monitoring Station Changes.** Changes to the monitoring stations defined in this SMP may be authorized by the Executive Officer, in order to accommodate changes in the wastewater system or wastewater system operations or to provide improved monitoring. Requests for changes to the monitoring stations shall be submitted to the Water Board in writing with a detailed explanation of the purpose of the proposed station changes. Proposed changes to monitoring stations shall be approved in writing from the Executive Officer prior to implementation.
3. **Site Plan Showing All Monitoring Stations.** The Discharger shall develop a scaled and legible plan view drawing of the facility site that clearly shows the locations of all major components of the wastewater system, all monitoring stations identified in this SMP, and relevant land use features such as buildings, access roads, property boundaries and surface water drainage systems. A copy of this drawing shall be included with each annual monitoring report, and with any reports regarding station changes.

B. WASTEWATER SYSTEM MONITORING STATIONS

	Code	Station Name and Description	Station Purpose
1.	INF	Influent: Wastewater at a point in the Wastewater Treatment Facility (Facility) where all wastes upstream of the treatment process are present.	Measurement of the total volume of wastewater flow into the Facility. To document compliance with the Authorized Wastewater Flow (annual total flow) limit given in Discharge Specification 4 of this Order.
2.	FOG	Fats, Oils, and Grease Interceptor: Wastewater at a point in the Facility after collection into the comminutor, before the fats, oils, and grease (FOG) interceptor.	Sampling and analytical characterization of influent into the wastewater treatment plant through the FOG interceptor.
3.	TR-1, TR-2, TR-3	Treatment Ponds, 1, 2 and 3: Wastewater at a point in each of the three respective treatment ponds, representative of the water in the pond; a physical location suitable for general observations of pond conditions.	Sampling and analytical characterization of pond water for Dissolved Oxygen, pH, Temperature, and Dissolved Sulfides as needed; for standard observations of pond conditions, to document compliance with the requirements of Discharge Specification 2 of this Order.
4.	EFF- TR	Treatment Pond Effluent: Wastewater at a point in the Facility where all treatment has been completed, except for disinfection by chlorination, prior to discharge to the irrigation field.	Sampling and analytical characterization of final treated effluent prior to discharge to land, to monitor and evaluate treatment system performance and to document compliance with requirements of Discharge Specification 5 of this Order.
5.	ST-East, ST-West	Storage Ponds, East and West: Wastewater at a point in each of the two respective storage ponds, representative of the water in the pond. And a physical location at each pond suitable for general observations of pond conditions.	Sampling and analytical characterization of pond water for Dissolved Oxygen, pH, and Dissolved Sulfides as needed, and for standard observations of pond conditions, to document compliance with requirements of Discharge Specification 2 of this Order.
6.	EFF-D	Disinfected Effluent: Wastewater at a point in the Facility where all treatment has been completed, including disinfection by chlorination, suitable for bacteriological quality analyses.	Sampling and analytical characterization of the bacteriological quality of the final treated effluent, to document compliance with Total Coliform limits given in Discharge Specification 5.iv.
7.	EFF- Flow	Effluent Flow: Wastewater at a point in the Facility where all treatment has been completed, including disinfection by chlorination, suitable for final effluent flow measurement.	Measurement of the total flow of final treated disinfected wastewater effluent discharged to land at the irrigation field.
8.	FIELD	Irrigation Field: The irrigation field land area used for discharges of treated wastewater to land.	Standard observations of discharge area conditions and to document compliance with requirements of Discharge Specification 3 of this Order.

V. MONITORING SCHEDULE and SPECIFICATIONS

A. MONITORING SCHEDULE

1. **Table 1.** The Discharger is required to perform sampling, analyses, and observations according to the schedule tabulated in **Table 1 - Schedule for Monitoring**, which is the last item in this SMP.
2. **Table 1“SMP References”.** Table 1 includes references given in brackets to the right of the Parameter name. These references correspond to Definitions in Section III or Monitoring Specifications in Section V.B. of this SMP.

B. MONITORING SPECIFICATIONS

1. **Flow Monitoring and Reporting.** All flows shall be monitored continuously in a manner sufficient to measure, record, and report the daily flow volume for each day of operation, and the monthly flow volume for each calendar month. Flows shall be reported as Daily Flow, in gallons, for each day when flow occurs, and Monthly Flow, in gallons, for each calendar month.
2. **Additional Monitoring May be Necessary.** The monitoring requirements established in this SMP are minimum requirements. Additional monitoring for any parameter may be necessary and prudent to ensure proper wastewater system performance and compliance with WDRs.
3. **Nitrogens.**
 - a. The parameter ‘Nitrogens’ in this SMP means all of the following parameters:
 - (1) Ammonia Nitrogen,
 - (2) Nitrate Nitrogen,
 - (3) Total Kjeldahl Nitrogen (TKN), and
 - (4) Total Nitrogen.
 - b. Analytical results for the above nitrogen parameters shall be reported as: mg/L as Nitrogen.

4. **Precipitation.** Precipitation (rainfall) monitoring shall be continuous. It shall be recorded and reported as total rainfall for each calendar day and as the total for each calendar month. Precipitation monitoring shall be representative of precipitation falling on the discharge areas.

Unnecessarily expensive. Discharge does not occur during a rain event. KWD

Comment [s1]: This will require a daily data recorder to be installed and updated to the SCADA SP

5. Standard Observations.

- a. Check (smell) area for odors.
- b. Check area for evidence of any standing water (ponded water).
- c. Check for evidence of mosquitoes breeding within the area due to standing water.
- d. Check all visible distribution system components for proper condition and hydraulic integrity.
- e. Check discharge area runoff containment systems (berms and/or subsurface drains) for proper condition and integrity. Note and record any evidence of wastewater escaping the discharge area.
- f. Check perimeter fences and gates for properly posted warning signs to inform public that discharge area water is wastewater which is not safe for drinking. **Discharge area is behind two locked gates, inaccessible to the public. KWD**
- h. Measure and record pond water depth and pond freeboard, in feet and inches. **Unnecessarily expensive. Current instruments and integrated SCADA recording measure pond level and freeboard in feet and tenths of feet. KWD**

C. INCREASED MONITORING FREQUENCY

If any monitoring indicates unstable wastewater system operation or performance, or a violation of waste discharge or monitoring requirements including incomplete sampling or analyses, then monitoring for the parameter(s) and station(s) in concern shall henceforth be conducted at twice the ordinary frequency identified in Table 1 of this SMP. This increased monitoring frequency shall be maintained for at least two sampling events, and until such time as the results of monitoring indicate violations are no longer occurring

or the problem has been corrected and the wastewater system has returned to stable operation and performance.

D. MONITORING BY USE OF AUTOMATED INSTRUMENTS

Selected parameters may be monitored by the use of automated analytical instruments, provided such instruments are properly maintained and calibrated to ensure accurate measurements, and that these instruments and their use is documented in the Operation and Maintenance Program Manual, and written acceptance by the Executive Officer has been provided. Note “written acceptance” required. GP

E. MODIFICATION OF MONITORING PRACTICES

Modifications of the monitoring practices specified in this SMP may be authorized by the Executive Officer, in consideration of acceptable accumulated data and acceptable alternate means of monitoring. Factors to be considered include: data quality, adequate characterization of the identified water or wastewater system process, consistency of system performance, compliance with waste discharge requirements, and acceptable means for providing equivalent and adequate monitoring of the identified water or wastewater system process. Requests for modification of monitoring practices must be submitted to the Water Board in writing, with a technical report that includes evaluation of accumulated data, and a complete description of proposed alternate means of monitoring. Proposed modifications of monitoring practices must be accepted in writing by the Executive Officer, prior to implementation.

VI. REPORTS to be SUBMITTED to the WATER BOARD

A. MONITORING REPORTS

The Discharger shall submit to the Water Board monitoring reports documenting the wastewater system operation and performance, and compliance with waste discharge requirements, in accordance with the following:

1. Report Schedule.

- a. Monthly Reports.** Daily, weekly, and monthly monitoring data shall be reported in monthly monitoring reports. Reports shall be prepared for each calendar month and shall be submitted to the Water Board by the **last day of the month following the monitoring period** (e.g. the February report is due by March 31).
- b. Annual Reports.** Written reports shall be prepared for each year and shall be submitted to the Water Board by the last day of the second month following the monitoring period (i.e., February 28 or 29).

2. Transmittal Letter.

A letter of transmittal shall accompany each monitoring report submitted to the Water Board. The transmittal letter shall include the following:

- a. Identification.** Identification of the following:
 - (1) The discharge facility by name and address;
 - (2) The monitoring period being reported;
 - (3) The name and telephone number of a person familiar with the report and the current status of the wastewater system, for follow-up discussions as may be needed; and
 - (4) The name of the Water Board staff case handler.
- b. Operation and Maintenance Activities.** Discussion of all significant wastewater system operation and maintenance activities that occurred during the reporting period (e.g., repair or replacement of system equipment), including dates and reasons for such activities.

- c. Violations or Problems.** Discussion of any violations of waste discharge requirements, and any problems or unusual conditions, that occurred during the reporting period. This shall include reporting of the following information:
- (1) Date and time of occurrence;
 - (2) Location of occurrence, shown on a scaled plan drawing of the facility site; Scaled Plan Drawing seems excessive for such a small system KWD
 - (3) Description of the violation, problem, or unusual condition;
 - (4) Corrective actions taken or planned to correct the violation, problem, or unusual condition and a time schedule for implementation of these actions. Actions may include increased monitoring and any changes to wastewater system equipment or operations.

If a report describing corrective actions and/or a time schedule for implementation of those actions was previously submitted to the Water Board, then reference to that report is satisfactory. References to other reports shall include the Date, Title or subject, and Author of the referenced report.

- d. Transmittal Letter Signature(s).** The transmittal letter shall be signed by: (1) the Discharger's principal executive officer, ranking elected official, or duly authorized representative, and (2) the wastewater system chief plant operator, with the following certification statement:

"I certify under 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 personnel properly 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."

3. Results of Analyses and Observations.

Each report shall include results of analyses and observations in accordance with the following:

- a. Monitoring Results.** Each monitoring report shall include tabulations of results from all required analyses, measurements, and observations specified in this SMP for the reporting period, including:
- (1) Date of sampling or observation;
 - (2) Location of sampling or observation (sample station);
 - (3) Parameter of analysis (e.g., pH, Dissolved Oxygen, etc.); and
 - (4) The result of the analysis, measurement or observation.
- b. Data Presentation.** In reporting monitoring data, the data shall be arranged in tabular form so that the data are clearly discernible. The data shall be summarized in a manner to illustrate clearly whether the discharge is in compliance with waste discharge requirements and this SMP. Reporting shall include maximum, minimum and monthly average values for each parameter for which more than one sample result is obtained during the monitoring period.
- c. Sample Analysis Data.** For all sample analyses, include the following:
- (1) Date of analysis;
 - (2) Individual or contract laboratory conducting the analysis;
 - (3) Analytical procedure or method used, and test method detection level; and
 - (4) Copies of laboratory analysis result reports for all analyses conducted by a contract laboratory.
- d. Reporting Results Below Detection Limits.** For all analytical characterizations (laboratory tests) for which results are identified as below limits of detection of the test procedure, data reporting shall include the limit of detection. In other words, reporting a sample test result as only "ND", or "not detected" or similar, is not acceptable; the actual numeric value of the detection limit must also be reported. It is acceptable to use notations of non-detection - "ND" or similar - in data tables, provided

that the corresponding limit of detection is clearly identified elsewhere in the table, or as a footnote of the table.

- e. **Additional Monitoring Results.** If any parameter is monitored more frequently than is required by this SMP, then the results of such monitoring shall be included in the monitoring reports, and in any calculations of statistical values.

- 4. **Monitoring During Wastewater System Modifications.** Whenever any modifications to the wastewater system occur, the monitoring report shall include a description of work that has occurred during the monitoring period, any impacts to the wastewater system operations and, if work is incomplete, anticipated completion schedule.

5. Annual Monitoring Reports.

The annual monitoring report shall include the following:

- a. Data. Tabular and graphical summaries of monitoring data obtained during the period being reported.
- b. Long-term BOD:COD correlation report. Report results from concurrently measuring both chemical oxygen demand (COD) and biological oxygen demand (BOD), in order to demonstrate a long-term BOD:COD correlation for approved documentation and validation of COD testing as an acceptable form of wastewater strength reporting for the Facility (as described in federal effluent guidelines, 40 CFR 133.104b). Unnecessarily cumbersome and expensive. We have tested both BOD and COD in anticipation of this and it is my understanding that NOBODY has determined a direct correlation between COD and BOD results. Our tests certainly indicated this. We should do one or the other and leave it at that. KWD
- c. Water Balance. A tabulation of monthly wastewater flows into and out of the wastewater Facility, including monthly total flows for monitoring stations within the Facility where flows are recorded.
- d. Performance record. A discussion of wastewater system performance and compliance with requirements specified by this Order.
- e. Monitoring record. A discussion of any data gaps or deficiencies in the monitoring record.
- f. Non-compliance events. For any event of non-compliance with requirements specified by this Order, including monitoring and reporting requirements, the report shall include description of corrective actions taken or planned to achieve full compliance, and a time schedule of when those actions were or will be taken.
- g. Monitoring Station Map. A scaled and legible plan view drawing of the facility site which shows the locations of all monitoring stations specified by this SMP.

B. REPORTS of VIOLATIONS

If the Discharger violates or threatens to violate waste discharge requirements or this SMP due to

- 1. Maintenance work, power failure, or breakdown of wastewater system equipment;
- 2. Accidents caused by human error or negligence; or
- 3. Other causes such as acts of nature, then:

The Discharger or Discharger's agent(s) shall notify the Water Board office by telephone as soon as the Discharger or Discharger's agent(s) have knowledge of the incident. Written notification shall be submitted within two weeks of the date of the incident, unless directed otherwise by Water Board staff. The written notification shall include pertinent information explaining reasons for the non-compliance and what steps were taken to correct the problem and the dates thereof, and what steps are being taken to prevent the problem from recurring.

C. REGIONAL WATER BOARD ADDRESS and PHONE NUMBER

This Water Board's office mailing address, email, fax and telephone number information are given below. This is the address to be used for submittal of reports and correspondence to the Water Board.

1. **Mail Address:** California Regional Water Quality Control Board, San Francisco Bay Region
1515 Clay Street, Suite 1400
Oakland, CA 94612
2. **Email:**
 - a. **Monitoring Reports.**
Monitoring reports and other related technical reports that are of moderate file size (no more than 10 MB) can be submitted electronically to the Water Board as an attachment to an email submitted to the following email address: wdr.monitoring@waterboards.ca.gov.
 - b. **Email Notification.**
Whenever a report is submitted to the above address, it is advisable to also send a short email notice about that submittal (without the attached report) to Water Board casestaff.
Water Board staff email addresses use this format: <first name>.<last name>@waterboards.ca.gov.
3. **Water Board Telephone and Fax:** Telephone: (510) 622 - 2300; Fax: (510) 622 - 2460.

Comment [s2]: Can the Waterboard case staff be CCed? SP

VII. REPORTS to be SUBMITTED to OTHER ENTITIES

A. California Department of Public Health.

For each monitoring report required to be submitted to the Board, a complete copy of the report shall be submitted at the same time that the report is submitted to the Board, to the California Department of Public Health, Preharvest Shellfish Unit, at its current mailing address, at the time of this Order:

California Department of Public Health
Preharvest Shellfish Unit
ATTN: Vanessa Zubkousky-White
850 Marina Bay Parkway, G165
Richmond, CA 94804

Comment [s3]: Can this be emailed instead of using snail mailing SP

VIII. MONITORING PROGRAM CERTIFICATION

I, Bruce H. Wolfe, Executive Officer, hereby certify that this Self-Monitoring Program:

1. Has been developed in accordance with the procedure set forth in the Water Board's Resolution No. 73-16 in order to obtain data and document compliance with waste discharge requirements for the subject wastewater systems.
2. May be reviewed at any time subsequent to the effective date upon written notice from the Executive Officer or request from the Discharger, and revisions will be ordered by the Executive Officer.
3. Is effective on the following date: _____.

Comment [k4]: Wouldn't it become effective on the adoption date? If not, on what date do we think it will be effective? Let's insert that here, assuming an April Board meeting.

ALSO – I don't think we need to have Bruce sign this. I've modified the WDR signing statement to include all the attachments. So I think we can delete this section (VIII) and the table of contents cite. If we do delete it, we may still want to note an effective date earlier in this SMP. Of course...I'm also fine with Bruce signing twice.

TAMARIN—what do you think?

BRUCE H. WOLFE
Executive Officer

DRAFT

TABLE 1 - SCHEDULE for MONITORING (*) ST East and ST West Samples During Irrigation where necessary

Monitoring Stations:			INF	FOG	TR-1, 2, 3, ST-East, ST-West	EFF-TR	EFF-D	EFF-Flow	FIELD	
			Influent	FOG Unit Influent	All Treatment and Storage Ponds	Treatment Pond Effluent	Disinfected Effluent	Effluent Flow to Land	Discharge Area	
Type of Sample:			F	G, O	G, O	G, O	G	F	O	
Sample Parameters	(units)	[SMP Reference]								
Flow Volume	(gallons)	[V.B.1]	D&M					D&M		
COD	(mg/L)			W		W				
BOD ₅ 20°C	(mg/L)	<u>Shouldn't need to do both</u>		W		W				
Temperature	(degrees F or C)			W	W	W				
pH	(pH units)			W	W	W				
Dissolved Oxygen	(mg/L)			W	W	W				
Dissolved Sulfides	(mg/L)(whenever D.O. < 2 mg/L)			C	C	C				
Nitrogens	(mg/L as N)	[V.B.3]				M				
Total Dissolved Solids	(mg/L)			W		W				
Total Coliform	(MPN/100 mL)						W E			
Precipitation	(inches)	[V.B.4]								
Standard Observations		[V.B.5]		W	W	W			W	
Water Depth and Freeboard(feet& inches)		[III.B.4 and III.B.5]			W					
Chlorine Tank Level	(inches)						W / E			

Comment [s5]: Weekly appears to be excessive. Monthly should be sufficient SP

Comment [s6]: Weekly appears to be excessive. Monthly should be sufficient SP

Comment [s7]: Weekly appears to be excessive. Monthly should be sufficient SP

Comment [s8]: Weekly appears to be excessive. Monthly should be sufficient SP

Comment [s9]: D.O. of the FOG influent does not seem to be of any relevance and therefore suggest it be eliminated SP

Comment [s10]: The FOG influent will most likely be < 2.0 mg/L . This need to be clarified as to the intent. SP

Comment [s11]: Weekly appears to be excessive. Monthly should be sufficient sp

* For explanation of abbreviations used in this table, see **Table 1 Abbreviation Expansions**, on the next page below.

Legal Brief

ARE YOU PREPARED FOR THE 2015 PREVAILING WAGE CHANGES?

By Deborah Wilder, Contractor Compliance and Monitoring Inc.



Once again the California Legislature has made several changes to the prevailing wage requirements.

Public Agencies to file PWC-100: Effective July 1, 2014, all agencies with public works projects over \$1,000 are required to register each project by completing an online PWC-100 form. If you have not yet completed a PWC-100 you can go to the Department of Industrial Relations' website (www.dir.ca.gov/pwc100ext/) to log in. Each person will receive a unique login and password. More than one person within an agency can have login permission in order to complete a PWC-100. This requirement applies for all projects over \$1,000. The PWC-100 is to be completed within five days of contract "award." If you have not done this yet and have an existing project started after July 1, 2014, the agency should still complete the PWC-100 form. While there is currently no penalty to an agency for failing to do this, a contractor will not be able to submit their certified payrolls electronically to the State unless and until the public agency inputs the PWC-100 information.

New Mandatory Contract Language Required: Effective January 1, 2015, all bid solicitation and public works contracts are required to include language advising contractors of their obligation to register as

"public works contractors" and pay the applicable annual fee of \$300:

- No contractor or subcontractor may be listed on a bid proposal for a public works project (submitted on or after March 1, 2015) unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5 [with limited exceptions from this requirement for bid purposes only under Labor Code section 1771.1(a)].
- No contractor or subcontractor may be awarded a contract for public work on a public works project (awarded on or after April 1, 2015) unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5.
- This project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

This language is in addition to any language an agency may be required to include relating to mandated prevailing wage obligations.

Only Registered Public Works Contractors May Work on Public Works Projects: For all bid solicitations after March 1, 2015 and/or projects awarded after April 1, 2015, all contractors,

Existing projects are not required to submit documentation to the CMU unless the project continues into 2016. All projects still underway in January 2016 will be required to submit certified payrolls to the CMU.

subcontractors and others covered by prevailing wage requirements are required to register as a “public works contractor” and pay an annual fee of \$300. A contractor may not work on a public works project unless the fee has been paid.

New Obligation for Contractors to Submit Payrolls

Electronically: For all projects awarded after April 1, 2015, the contractor and all subcontractors must submit their certified payroll documentation to the Department of Industrial Relations (DIR) Compliance Monitoring Unit (CMU) for review. If an agency has failed to complete a PWC-100 with the DIR, the contractor will not have access to the Compliance Monitoring Unit System for the submission of certified payrolls.

Existing projects are not required to submit documentation to the CMU unless the project continues into 2016. All projects still underway in January 2016 will be required to submit certified payrolls to the CMU.

Exemptions: Agencies that have an approved Labor Compliance Program under Labor Code Section 1771.5 (which requires monitoring on all prevailing wage projects) may be exempt from the PWC-100 and CMU requirements.

An Agency’s Ongoing Obligation: The contractor’s submission of certified payroll to the DIR does not excuse the agency’s continuing obligation to be cognizant of prevailing wage requirements and potential violations on projects and to take appropriate action to investigate and seek restitution or turn the matter over to the DIR for additional investigation. If the agency becomes aware of a potential prevailing wage/labor compliance violation, the agency has two options:

- 1) Report the information to the Division of Labor Standards Enforcement (DLSE) for further investigation and enforcement; or
- 2) Conduct its own investigation and then proceed to seek restitution and take appropriate actions. (This includes the imposition of penalties, which the agency may keep).

With the DIR now having 18 months after a Notice of Completion is filed to complete its prevailing wage investigation, more and more agencies are choosing to investigate potential prevailing wage violations in house as a way to manage a more expeditious project closeout.

New Changes Still to Come: The DIR intends to implement the Compliance Monitoring Unit (CMU) to receive and review electronic certified payroll from contractors for all project proposals after March 1, 2015 or awarded after April 1, 2015. Ideally, the public agency should have full and complete access to all certified payroll and related labor compliance documents through the CMU. However, the program is not up and running yet. Public agencies should still require certified payroll and related labor compliance documentation be submitted to the agency until the agency is satisfied that the CMU system provides the agency with all information needed.

The DIR also intends to revise prevailing wage and apprenticeship forms early in 2015. ■

Deborah Wilder is an attorney and the president of Contractor Compliance and Monitoring Inc. (a CSDA member) and can be reached at dwilder@ccmilcp.com.

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**California Special
Districts Association**
Districts Stronger Together

April 1, 2015

The Honorable Richard Gordon
California State Assembly
State Capitol
Sacramento, CA 95814

Re: Assembly Bill 327 (Gordon) — Support [As Introduced]

Dear Assembly Member Gordon:

The California Special Districts Association (CSDA), representing nearly 1,000 special districts and affiliate organizations throughout the state, is pleased to support your Assembly Bill 327. CSDA represents all types of special districts, which provide millions of Californians with core local services such as fire protection, water, health care, sanitation and parks and recreation.

This bill would permanently extend the authority of special districts to utilize volunteers without violating California's requirements for wages, hours, and working conditions. The current exemption will sunset January 1, 2017. Special districts rely heavily on volunteer services to meet strict budget demands and complete charitable, humanitarian, and other civic projects.

For these reasons, CSDA supports your AB 327. Please feel free to contact me if you have any questions.

Sincerely,

Jimmy MacDonald
Associate Legislative Representative

California Special Districts Association

1112 I Street, Suite 200
Sacramento, CA 95814
toll-free: 877.924.2732
t: 916.442.7887
f: 916.442.7889
www.csda.net

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Special District Risk Management Authority
1112 I Street, Suite 300
Sacramento, CA 95814
toll-free: 800.537.7790
f: 916.231.4111

CSDA Finance Corporation
1112 I Street, Suite 200
Sacramento, CA 95814
toll-free: 877.924.2732
f: 916.442.7889

KARL W. DREXEL
Management Consultant

Administrators Report 4-8-15

1. Work closely with Phillips & Associates reviewing and commenting on the RWQCB Tentative Order for Waste Discharge and Tentative Self Monitoring Program.
2. In conversations with Dawning Wu and Blair Allen from RWQCB regarding the Tentative Order, questions from the public, mercury levels at the treatment pond, soil saturation probes, anemometer and new monitoring and testing requirements.
3. 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.
4. Contacted County regarding new Equalized Roll for Tomales properties
5. Collected and submitted all documents related to Measure A for County Audit of Measure A projects. Met with County Finance auditors and County Park staff.
6. Work on Draft Sewer Budget, line item descriptions, FAC requests and new capital project list.
7. Review Matrix last draft report for budget necessities. Found none.
8. Contacted more tree companies and contracted with one to clean up the Cypress trees over the Park. Contacted contractors for fence bid.
9. Worked with Dana Armanino with the Marin County Sustainability Team regarding Green Business Certification.
10. Research new Prevailing Wage Laws and attended a webinar regarding it.
11. 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.
12. In addition to regular Administrative duties, attended CWEA tour and presentation at Central Marin Sanitation District's new FOG to energy process, attended CWEA Board of Directors meeting.