

AGENDA

Tomales Village Community Services District (TVCS D)

(707) 878-2767

Board of Directors Meeting

WEDNESDAY June 10, 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 June 10, 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 May 13, 2015 Regular Board Meeting Minutes** Pg 3
5. **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 18
 - C. **Preliminary Draft Budget – Action Items**
 1. Review and Revise Administrator’s Draft Sewer Budget with FAC changes Pg 35
 2. Review and Revise FAC Draft Sewer Budget Narrative Pg 48
 3. Review and revise Draft Park Budget Pg 55
6. **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** Pg 68
 - B. **New Actuator Valve**
 - C. **Telstar new SCADA Equipment**
7. **Committee Reports**
(This is the time for the Committee Chairs to give an update on their committee and make recommendations to the Board for approval.)
 - A. **Financial Advisory Committee Report**
 1. Financial Manager Candidate Recommendation – Action Item Pg 75
 2. Review April and May Minutes Pg 83
 3. Develop a Reserve Policy for TVCS D Pg 88
 - B. **Park Advisory Committee Report**
 1. Update on Gazebo Design & Engineering
 2. Park Inspection

- 3. Park Loan and Current Park Financials – **Action Item**
- 4. Fence Bids
- 8. **Pending Business**
 - A. **RFP Update – Action Item**
 - 1. RFP process - next steps, all committee appointments, expected timeframe
 - a. Open remaining bids for Administrator services and Operator services
 - B. **Board Training – Action Item**
 - 1. Discussion regarding Richard Levy Mediation
 - 2. Brown Act Training, in June, by Jenna Brady from county counsel

- 9. **New Business**
 - A. **Election of Directors November 3, 2015 – Action Item**
 - 1. Filing Period July 13th through August 7th
 - 2. Adopt Resolution 15-03 Authorizing County to consolidate the Election with other elections
 - 3. Notice of Election
 - B. **SDRMA Election of Directors – Action Item**
 - 1. Review Candidates Statements and vote
 - 2. Adopt Resolution 15-04 Selecting SDRMA Directors
 - C. **Board Vacancy to December 2015**
 - 1. Post Notice and collect Applications

10. **Administrator’s Report**

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

- 12. **The Board will adjourn to Closed Session** – Closed Sessions are not open to the public
 - A. **CLOSED SESSION – CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**
 - 1. Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9 regarding contract dispute.
(One Potential Case)

13. **Return To Open Session**

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

14. **Adjourn**

**TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
BOARD MEETING**

Minutes of Meeting held May 13, 2015

Board Members Present: Bill Bonini, Deborah Parrish, Hope Sturges and Sue Sims (arrived 7:20)
Board Members Absent: Patty Oku

DRAFT

Also Present: Karl Drexel, Administrator
Gary Goelitz, Consultant

Donna Clavaud

Ted Anderson

Beau Evans

Board President Bill Bonini called the meeting to order at 7:04 p.m.

Approval of May 13, 2015 Board Meeting Agenda

The President revised the Agenda to move Pending Business Items 10B (Contracts) to Item 8 on the Agenda. He and Deborah then indicated Item 9, 10A, and 10C – E were being eliminated from the Agenda to make time available for County Counsel in closed session at 8:00 PM. The President asked for a motion to approve the changes.

Deborah Parrish made a motion to approve the changes to the May 13, 2015 Board Meeting Agenda. Motion was seconded by Bill Bonini. Ayes: Bonini, Parrish, Sturges. Nays: None Absent: Oku, Sims.

Open Communication

No public comments

Approval of Minutes:

The Chair asked for additions or corrections of the April 8, 2015 board meeting minutes. Being none:

President Bill Bonini announced the minutes were approved as is. No vote was taken.

The Chair asked for additions or corrections of the April 29, 2015 Special Board Meeting minutes. Being none:

President Bill Bonini announced the minutes were approved as is. No vote was taken.

Matrix Draft “Diagnostic Appraisal” Report Item moved from pending business to accommodate Matrix.

Gary Goelitz from the Matrix Consulting Group presented the Final Management Study report.

Sue Sims arrived at 7:20.

He described the background of the company and principals, the procedure he followed for the study, the District’s position and development of best practices and the areas he recommended improvement and what those improvements should be. He also reiterated the specific items he emphasized at the April meeting. All Board members got a copy of the report.

Financial Report:

A. &B. The Administrator included the financial reports for April and a list of payables for the months of April and May along with copies of the check registers for the month of April in the Board packets. 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 the expenditures. Motion was seconded by Sue Sims. Ayes: Bonini, Parrish, Sims, Sturges Nays: None Absent: Oku.

Sue Sims made a motion to accept the Financial Statements. Motion was seconded by Deborah Parrish. Ayes: Bonini, Parrish, Sims, Sturges Nays: None Absent: Oku.

C. SUSD Billing

1. Bill Bonini reported that he dropped the letter waiving the SUSD invoices for additional operating costs due to depreciation, to Bruce Abbott. He said they had a conversation about having a meeting in two or three months between the boards or representatives of each board.

D. Preliminary Draft Sewer Budget

1. The Administrator reported that the previous Draft budget he presented to the FAC and the Board indicated increased expenses for O&M due to the more stringent monitoring requirements in the new proposed Draft WDR from the Regional Water Board. However, due to the negotiating between Phillips, the Administrator and the Regional Board, a lot of those requirements were removed so the increased cost was reduced from a proposed 10% to 3%, although the actual cost won't be known until all of the costs are determined.
2. Deborah Parrish reported that the FAC had reviewed the Narrative that was presented by the Administrator in the Draft Budget and said they felt it was inadequate. They submitted a new revised narrative that they felt better represented what they and the Board wanted to present to the community. They submitted it to the Board for further discussion and revisions. She asked that the Board take some time to review it thoroughly to see if it reflects what the Board wants to say to the community with this budget.

Deputy County Counsels Sheila Lichtblau and Jenna Brady arrived for closed session

3. Deborah Parrish presented the recommendations from the FAC for certain line items of the Draft budget. She said they recommend Board Training be increased to \$2,500; the Board stipend be \$0; an additional \$1,500 for website "to centralize information, provide backup , oversight, and ongoing maintenance"; an additional \$1,000 for recruiting; \$5,000 for a grant writer; increase legal to \$5,000; Board materials and tools for \$1,000; reduce Administrator's fees to \$35,776 per year (16 hours/week, 52 weeks per year at \$43/hour); engaging a secretary to do secretarial work and act as Board Secretary handling the minutes and Board packets 5 hours per week at \$30/hour for \$7,800 per year; financial manager for 10 hours per month at \$35 per hour for \$4,200; and the FAC is recommending the Board include a line item for Reserves of \$20,000-\$25,000 if available.

The President said the Park Budget and the Phillips report will be addressed after closed session. The rest of the agenda will be eliminated and the next item on the Agenda is 10 B.

Pending Business:

A. Contracts

1. Bill Bonini read a statement saying "it has come to the Board's attention that the matter may have not been adequately described on the April 8th regular meeting agenda. There is no admission of wrongdoing by the Board but out of the abundance of caution the Board would like to make a motion to rescind the action taken at the April 8th meeting and request this subject be put on a future agenda.

Deborah Parrish made a motion to rescind the action taken at the April 8th Board meeting and request the subject be put on a future agenda. Hope Sturges asked what

Tomales Village Community Services District

Register: 131.42 · Bank of Marin - Flex Account

From 04/30/2015 through 06/01/2015

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>
04/30/2...			315.50 · Levy 4	Deposit		X	618.03	144,573.26
04/30/2...			311.00 · Interest Re...	Interest		X	4.73	144,577.99
04/30/2...			131.48 · Bank of M...	To Post SUS...	6,355.00	X		138,222.99
04/30/2...			131.48 · Bank of M...	To Post Cou...	7,770.00	X		130,452.99
05/15/2...			131.44 · Bank of M...	Funds Transfer	10,000.00	X		120,452.99
05/29/2...			311.00 · Interest Re...	Interest		X	4.61	120,457.60
06/01/2...			131.44 · Bank of M...	Funds Transfer	10,000.00			110,457.60

Tomales Village Community Services District

Register: 131.44 · Bank of Marin - Sewer

From 04/30/2015 through 05/29/2015

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>
05/01/2...	Bill Pay	KD Management	222.00 · Accounts P...		7,154.00	X		4,422.75
05/11/2...		Tomales Regional...	137.00 · Accounts ...			X	126.00	4,548.75
05/11/2...	Bill Pay	FedExKinko's	222.00 · Accounts P...		232.75	X		4,316.00
05/15/2...	Bill Pay	ATT	222.00 · Accounts P...		103.27	X		4,212.73
05/15/2...	Bill Pay	City Sewer Pumpi...	222.00 · Accounts P...		950.00	X		3,262.73
05/15/2...	Bill Pay	PGE	222.00 · Accounts P...		78.81	X		3,183.92
05/15/2...	Bill Pay	Phillips & Associa...	222.00 · Accounts P...	Operator	5,332.65	X		-2,148.73
05/15/2...	Bill Pay	Capital One, FSB	222.00 · Accounts P...		251.75	X		-2,400.48
05/15/2...			131.42 · Bank of M...	Funds Transfer		X	10,000.00	7,599.52
05/18/2...	Bill Pay	Matrix Consulting...	222.00 · Accounts P...		2,082.00	X		5,517.52
05/25/2...	Bill Pay	ATT U-Verse	222.00 · Accounts P...		130.44	X		5,387.08
05/29/2...			311.00 · Interest Re...	Interest		X	0.02	5,387.10

Tomales Village Community Services District

Register: 131.48 · Bank of Marin - Solar

From 04/30/2015 through 06/01/2015

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>
04/30/2...			131.42 · Bank of M...	To Post SUS...		X	6,355.00	20,859.73
04/30/2...			131.42 · Bank of M...	To Post Cou...		X	7,770.00	28,629.73
05/11/2...			316.00 · CSI Solar ...	Deposit		X	1,265.82	29,895.55
05/25/2...			316.00 · CSI Solar ...	Deposit		X	1,456.56	31,352.11
05/27/2...			311.00 · Interest Re...	Interest		X	0.11	31,352.22

Tomales Village Community Services District

Register: 131.46 · Bank of Marin - Park

From 04/30/2015 through 06/01/2015

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>
04/30/2...	1100	Baudelio Martinez	414.79 · Park Meas...		105.99	X		72,978.62
04/30/2...	1101	Bohemian Creativ...	222.00 · Accounts P...		720.00			72,258.62
05/05/2...			315.60 · HOPTR	Deposit		X	20.97	72,279.59
05/11/2...			322.00 · Park Use R...	Deposit		X	50.00	72,329.59
05/11/2...	Bill Pay	FedExKinko's	222.00 · Accounts P...		52.30	X		72,277.29
05/15/2...	Bill Pay	Capital One, FSB	222.00 · Accounts P...		125.19	X		72,152.10
05/15/2...	Bill Pay	Fishman Supply Co.	222.00 · Accounts P...		28.73	X		72,123.37
05/15/2...	Bill Pay	PGE - Park	222.00 · Accounts P...		102.75	X		72,020.62
05/25/2...			320.30 · Unrestricted	Deposit		X	500.00	72,520.62
05/25/2...		Henry Elfstrom	137.00 · Accounts ...			X	140.00	72,660.62
05/29/2...			311.50 · Interest Inc...	Interest		X	0.29	72,660.91

<u>Date</u>	<u>Vendor</u>	<u>Amount</u>	<u>Expense</u>
26-May	Phillips & Assoc.	\$ 5,332.65	June O&M Services
29-May	PGE	\$ 82.51	WWTP PGE
10-May	AT&T Uverse	\$ 130.44	Office ATT Service
20-May	AT&T	\$ 114.25	Plant ATT Service
28-May	Capital One	\$ 60.00	BHI - Good Board Work
		\$ 19.95	Web Hosting
		\$ 12.67	FedEx Office
		\$ 99.99	Carbonite Backup Software
		\$ 76.64	Staples - Office Supplies
27-May	County Counsel	\$ 205.00	re SUSD
1-Jul	Karl Drexel	\$ 400.00	Health Ins Allowance
1-Jul	Karl Drexel	\$ 6,754.00	July Admin Services

May - June **\$ 13,288.10**

PARK EXPENSES

24-May	PGE	\$ 143.32	Park PGE
28-May	Capital One	\$ 159.00	All Down Spray for Park

May - June **\$ 302.32**

RESTRICTED FUNDS

14-May	Matrix Consulting	\$ 2,082.00	Invoice #4 for Mgmt Study
		<u>\$ 2,082.00</u>	

Total **\$ 15,672.42**

Invoice

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

Date	Invoice #
5/26/2015	5313

P.O. No.	Terms	Project
	Upon Receipt	

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



consulting group

201 San Antonio Circle, Suite 148
Mountain View, CA 94040
v.650.858.0507 f.650.917.2310

May 14, 2015

Invoice #4 – Management Study

Mr. Bill Bonino
President
Tomales Village Community Services District
P.O. Box 92
Tomales, CA 94971

This fourth and final invoice is for work conducted by Matrix Consulting Group to complete the project. Work during this period included development and review of the project report.

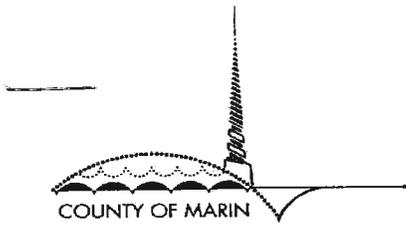
Staff Person	Title	Hours	Hourly Rate	Cost
Gary Goelitz	Vice President	9	\$225	\$ 2,025
Total Time Charges		9		\$ 2,025

Expenses		
Travel and on site expenses		\$ 57
Total Expenses		\$ 57

TOTAL INVOICE **\$ 2,082**

Federal Taxpayer ID: 05-0545979

Please remit payment to the letterhead address.



CENTRAL COLLECTIONS
DIVISION OF THE DEPARTMENT OF FINANCE

ROY GIVEN, CPA
DIRECTOR OF FINANCE
CRIS RUIZ, COLLECTIONS MANAGER

NEW BILL

May 27, 2015

TOMALES VILLAGE CSD 158829
ATTN: KARL DREXEL
PO BOX 303
TOMALES CA 94971

ACCOUNT#: 158829
RE: COUNTY COUNSEL
DESCRIPTION: 3RD QTR JAN/FEB/MAR FY 2014/15

AMOUNT DUE: \$ 205.00
TOTAL NOW DUE: \$ 205.00

The above charge represents services the County of Marin performed which are due and payable upon receipt of this bill.

Make all checks payable to: "MARIN COUNTY TAX COLLECTOR"
Please include your account number on your check to ensure proper credit.

If you should have any questions regarding this particular bill, please contact the CENTRAL COLLECTIONS DIVISION at (415) 473-7555.

Please return this portion with your payment

Acct# 158829
Name: TOMALES VILLAGE CSD

TOTAL DUE: \$ 205.00

Marin County Counsel

3501 Civic Center Dr., Room 275

San Rafael, CA 94903

(415) 499-6117

FAX (415) 499-3796

TDD (415) 499-6172

TO: Tomales Village Community Services District

March 31, 2015

Billing Period 12/31/2013 through 3/31/2015.

6106-001		General	<u>Hrs/Rate</u>	<u>Amount</u>
1/5/2015	JJB	Review and respond to email from K. Drexel re school district contract	0.25 205.00/hr	51.25
1/7/2015	JJB	Review documents re Shoreline issue.	0.75 205.00/hr	153.75
			Total Hours:	1.00
			Current Charges	205.00
			Previous Balance Due	0.00
			Payment (Thank You)	358.75
			Total Amount Due	<u>\$205.00</u>



ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 8044736439-1
Statement Date: 05/29/2015
Due Date: 06/15/2015

Service For:

TOMALES VILLAGE COMM SERV DIST
Please see details page.

Your Account Summary

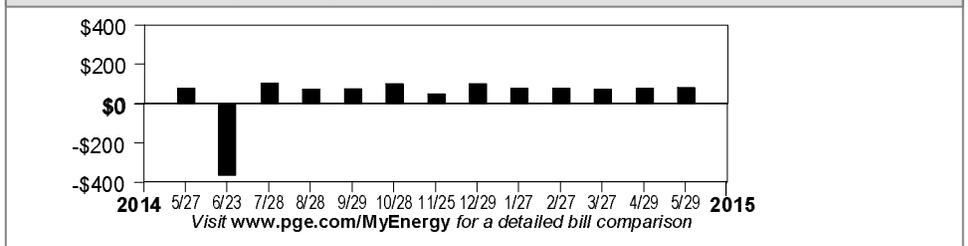
Amount Due on Previous Statement	\$78.81
Payment(s) Received Since Last Statement	-78.81
Previous Unpaid Balance	\$0.00
Current Electric Charges	\$82.51

Total Amount Due by 06/15/2015 \$82.51

Questions about your bill?

24 hours, 7 days/wk 1-800-468-4743
Business Specialist available:
Mon-Sat: 7am to 9pm
www.pge.com/MyEnergy

Electric Monthly Billing History



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

99908044736439100000082510000008251



Account Number: **8044736439-1** Due Date: **06/15/2015** Total Amount Due: **\$82.51**

Amount Enclosed:
\$

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

PG&E
BOX 997300
SACRAMENTO, CA 95899-7300



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

Invoice

Date	Invoice #
6/1/2015	15-06

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

Terms
Due on receipt

Item	Description	Quantity	Rate	Amount
Administrative Fees	Administrative Fees - June 2015		6,754.00	6,754.00
Health Insurance ...	Health Insurance Allowance		400.00	400.00
Travel	Mileage and Vehicle Costs - Tomales, San Rafael, Fairfield	261	0.58	151.38
			Total	\$7,305.38

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
5/1/15 - 5/30/15**

I. BEGINNING BALANCES

A. Checking			
1. Redwood Credit Union.....	135,642.18		
2. BoM - Money Market.....	144,577.99		
3. BoM - Sewer Account.....	11,576.78		
4. BoM - Park Account.....	76,834.61		
Total Beginning Balances			368,631.56

II. INCOME

A. Interest Earned				
1. Redwood Credit Union.....	11.51			
2. BoM - Money Market.....	4.61			
3. BoM - Sewer.....	0.02			
4. BoM - Park.....	0.29			
Total Interest Earned.....		16.43		
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.....		500.00		Film Fee
G. Park PGE Fees.....		140.00		
H. Misc Income - SB 90 Reimbursements.....		0.00		
I. HOPTR.....		20.97		
J. Measure A Funds.....		0.00		
K. Park Rental and Deposit Fees.....		50.00		
Total Income.....			853.40	

Total Amount Available..... 369,484.96

III. EXPENDITURES

A. KD Management 5/1/15.....	7,154.00		
B. FedEx 5/11/15.....	232.75		
C. AT&T Plant 5/15/15.....	103.27		
D. AT&T - Office Service 5/25/15.....	130.44		
E. Capital One Bank 5/15/15.....	251.75		
F. City Sewer Pump 5/15/15	950.00		
G. Matrix Group 5/18/15.....	2,082.00		
H. PGE 5/15/15.....	78.81		
I. Phillips & Assoc. 5/15/15	5,332.65		
J. Fed Ex Office 5/11/15.....	52.30		
K. Capital One 5/15/15	125.19		
L. Atlas Tree Surgery 4/13/15.....	3,750.00		
M. PGE - Park 5/15/15.....	102.80		
N. Baudelio Martinez 4/30/15.....	105.99		
O. Fishman Supply 5/15/15.....	28.73		
P. Bohemian Design 4/30/15.....	720.00		
Q. Transfer from MM to Solar.....	6,355.00		
R. Transfer from MM to Solar.....	7,770.00		
Total Expenditures			35,325.68

Fund Balance as of 5/29/2015..... 334,159.28

**DEBT SERVICE
FINANCIAL STATEMENT
TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
5/1/15 - 5/29/15**

I. BEGINNING BALANCES

A. BoM - Solar Account.....	14,504.73	
Total Beginning Balances		<u>14,504.73</u>

II. INCOME

A. Interest Earned.....	0.11	
B. Itemized Receipts		
1. County Collected Solar Portion 4/30/15	7,770.00	
2. SUSD Solar Portion 4/30/15.....	6,355.00	
3. CSI Rebate #48	1,265.82	
4. CSI Rebate #49	1,456.56	
Total Income		<u>16,847.38</u>

Total Amount Available		<u>31,352.11</u>
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III. EXPENDITURES

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

Fund Balance as of 5/29/2015		<u>31,352.11</u>
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	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
131.00 - Cash	
131.31 - Redwood Credit Union	135,642.18
131.42 - Bank of Marin - Money Market	120,452.99
131.44 - Bank of Marin - Sewer	5,387.11
131.48 - Bank of Marin - Solar	31,352.11
Total 131.00 - Cash	<u>292,834.39</u>
Total Checking/Savings	292,834.39
Other Current Assets	
138.00 - Receivable - TVCSD Park	3,211.00
Total Other Current Assets	<u>3,211.00</u>
Total Current Assets	296,045.39
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	-472,612.01
Total Fixed Assets	<u>1,598,428.48</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>1,926,342.73</u></u>

May 31, 15

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

222.00 - Accounts Payable 6,003.66

Total Accounts Payable 6,003.66

Total Current Liabilities 6,003.66

Long Term Liabilities

211.00 - SWRCB SRF Loan 174,841.36

215.00 - CREBS Bond 215,294.10

Total Long Term Liabilities 390,135.46

Total Liabilities 396,139.12

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 -55,931.74

Total Equity 1,530,203.61

TOTAL LIABILITIES & EQUITY 1,926,342.73

	<u>May 15</u>
Income	
301.00 · Service Charges	
301.10 · Service Charges - Monthly	126.00
Total 301.00 · Service Charges	<u>126.00</u>
316.00 · CSI Solar Rebate	2,722.38
Total Income	<u>2,848.38</u>
Gross Profit	2,848.38
Expense	
410.00 · Sewage Collection	31.89
411.00 · Sewage Treatment	24.88
412.00 · Sewage Disposal	25.74
414.00 · Administration and General	
414.05 · Administrator's Fees	7,154.00
414.40 · Office Expense	
414.42 · Printing and Copies	12.67
414.43 · Office Supplies	76.64
414.44 · Sonic - Web Hosting	19.95
414.46 · Board Meeting Expense	
414.467 · Board Training	60.00
Total 414.46 · Board Meeting Expense	<u>60.00</u>
Total 414.40 · Office Expense	169.26
414.50 · O&M Contractual Services	5,332.65
414.55 · Professional Fees	
414.551 · Legal Fees	205.00
414.553 · Consulting	2,082.00
Total 414.55 · Professional Fees	<u>2,287.00</u>
414.62 · Dues and Subscriptions	99.99
414.90 · Telephone and Internet Services	244.69
Total 414.00 · Administration and General	<u>15,287.59</u>
415.50 · Depreciation Expense	4,300.00
Total Expense	<u>19,670.10</u>
Net Income	<u><u>-16,821.72</u></u>

	<u>Jul '14 - May 15</u>	<u>Jul '13 - May 14</u>	<u>\$ Change</u>	<u>% Change</u>
Income				
301.00 · Service Charges				
301.10 · Service Charges - Monthly	756.00	1,386.00	-630.00	-45.46%
301.15 · Service Charges - Annual Fees	1,512.00	756.00	756.00	100.0%
301.20 · Service Charges - SUSD				
301.25 · Solar Portion - SUSD	6,355.00	0.00	6,355.00	100.0%
301.20 · Service Charges - SUSD - Other	66,763.00	64,510.00	2,253.00	3.49%
Total 301.20 · Service Charges - SUSD	<u>73,118.00</u>	<u>64,510.00</u>	<u>8,608.00</u>	<u>13.34%</u>
301.30 · Service Charges - County				
301.35 · Solar Portion - County	7,770.00	7,680.00	90.00	1.17%
301.30 · Service Charges - County - Other	85,000.48	90,191.43	-5,190.95	-5.76%
Total 301.30 · Service Charges - County	<u>92,770.48</u>	<u>97,871.43</u>	<u>-5,100.95</u>	<u>-5.21%</u>
Total 301.00 · Service Charges	168,156.48	164,523.43	3,633.05	2.21%
305.00 · SUSD Sinking Fund	8,062.00	8,062.00	0.00	0.0%
311.00 · Interest Income	1,479.38	1,608.85	-129.47	-8.05%
315.00 · Intergovernmental Revenues				
315.50 · Levy 4	7,475.64	7,801.36	-325.72	-4.18%
315.00 · Intergovernmental Revenues - Other	0.77	0.31	0.46	148.39%
Total 315.00 · Intergovernmental Revenues	<u>7,476.41</u>	<u>7,801.67</u>	<u>-325.26</u>	<u>-4.17%</u>
316.00 · CSI Solar Rebate	11,939.75	12,852.95	-913.20	-7.11%
Total Income	<u>197,114.02</u>	<u>194,848.90</u>	<u>2,265.12</u>	<u>1.16%</u>
Gross Profit	197,114.02	194,848.90	2,265.12	1.16%
Expense				
410.00 · Sewage Collection	341.77	324.79	16.98	5.23%
411.00 · Sewage Treatment	2,633.44	762.49	1,870.95	245.37%
412.00 · Sewage Disposal	1,041.53	288.33	753.20	261.23%
414.00 · Administration and General				
414.05 · Administrator's Fees	74,294.00	74,294.00	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	4,400.00	4,400.00	0.00	0.0%
Total 414.30 · Insurance	<u>10,448.82</u>	<u>10,278.54</u>	<u>170.28</u>	<u>1.66%</u>
414.40 · Office Expense				
414.41 · Postage and Delivery	111.67	215.89	-104.22	-48.28%
414.42 · Printing and Copies	152.90	781.48	-628.58	-80.44%
414.43 · Office Supplies	1,682.01	887.87	794.14	89.44%
414.44 · Sonic - Web Hosting	219.45	199.20	20.25	10.17%
414.45 · Equipment Expense	293.19	0.00	293.19	100.0%
414.46 · Board Meeting Expense				
414.467 · Board Training	60.00	0.00	60.00	100.0%
414.46 · Board Meeting Expense - Other	93.96	1,257.51	-1,163.55	-92.53%
Total 414.46 · Board Meeting Expense	<u>153.96</u>	<u>1,257.51</u>	<u>-1,103.55</u>	<u>-87.76%</u>
414.48 · Office Rent	900.00	0.00	900.00	100.0%
414.49 · Secretary	80.56	0.00	80.56	100.0%
Total 414.40 · Office Expense	<u>3,593.74</u>	<u>3,341.95</u>	<u>251.79</u>	<u>7.53%</u>

	<u>Jul '14 - May 15</u>	<u>Jul '13 - May 14</u>	<u>\$ Change</u>	<u>% Change</u>
414.50 · O&M Contractual Services	58,508.86	56,899.63	1,609.23	2.83%
414.55 · Professional Fees				
414.551 · Legal Fees	205.00	0.00	205.00	100.0%
414.552 · Accounting	4,500.00	5,000.00	-500.00	-10.0%
414.553 · Consulting	13,650.00	0.00	13,650.00	100.0%
Total 414.55 · Professional Fees	<u>18,355.00</u>	<u>5,000.00</u>	<u>13,355.00</u>	<u>267.1%</u>
414.60 · Publication and Notices				
414.61 · Newsletter Expense	232.75	382.21	-149.46	-39.1%
414.60 · Publication and Notices - Other	905.00	95.25	809.75	850.13%
Total 414.60 · Publication and Notices	<u>1,137.75</u>	<u>477.46</u>	<u>660.29</u>	<u>138.29%</u>
414.62 · Dues and Subscriptions	1,529.93	1,455.79	74.14	5.09%
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%
414.77 · Irrigation Field Maintenance	0.00	579.00	-579.00	-100.0%
Total 414.70 · Repairs and Maintenance	<u>3,782.99</u>	<u>5,443.66</u>	<u>-1,660.67</u>	<u>-30.51%</u>
414.80 · Travel and Meetings				
414.81 · Travel	1,103.16	1,353.38	-250.22	-18.49%
414.83 · Meetings and Seminars	1,462.28	385.00	1,077.28	279.81%
Total 414.80 · Travel and Meetings	<u>2,565.44</u>	<u>1,738.38</u>	<u>827.06</u>	<u>47.58%</u>
414.90 · Telephone and Internet Services	2,277.66	1,027.01	1,250.65	121.78%
414.95 · Miscellaneous Expenses	0.00	8.61	-8.61	-100.0%
Total 414.00 · Administration and General	<u>196,511.87</u>	<u>179,928.71</u>	<u>16,583.16</u>	<u>9.22%</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	47,300.00	47,300.00	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%
423.20 · Awards and Gifts	0.00	174.12	-174.12	-100.0%
Total 423.00 · Other Nonoperating Expenses	<u>364.00</u>	<u>174.12</u>	<u>189.88</u>	<u>109.05%</u>
Total Expense	<u>253,045.76</u>	<u>234,654.25</u>	<u>18,391.51</u>	<u>7.84%</u>
Net Income	<u><u>-55,931.74</u></u>	<u><u>-39,805.35</u></u>	<u><u>-16,126.39</u></u>	<u><u>-40.51%</u></u>

	TOTAL			
	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
Income				
301.00 · Service Charges				
301.10 · Service Charges - Monthly	756.00	693.00	63.00	109.09%
301.15 · Service Charges - Annual Fees	1,512.00	1,512.00	0.00	100.00%
301.20 · Service Charges - SUSD				
301.25 · Solar Portion - SUSD	6,355.00	6,120.00	235.00	103.84%
301.20 · Service Charges - SUSD - Other	66,763.00	64,500.00	2,263.00	103.51%
Total 301.20 · Service Charges - SUSD	<u>73,118.00</u>	<u>70,620.00</u>	<u>2,498.00</u>	<u>103.54%</u>
301.30 · Service Charges - County				
301.35 · Solar Portion - County	7,770.00	7,680.00	90.00	101.17%
301.30 · Service Charges - County - Other	85,000.48	88,000.00	-2,999.52	96.59%
Total 301.30 · Service Charges - County	<u>92,770.48</u>	<u>95,680.00</u>	<u>-2,909.52</u>	<u>96.96%</u>
301.40 · Capital Improvement Component	0.00	0.00	0.00	0.0%
Total 301.00 · Service Charges	<u>168,156.48</u>	<u>168,505.00</u>	<u>-348.52</u>	<u>99.79%</u>
305.00 · SUSD Sinking Fund	8,062.00	8,062.00	0.00	100.0%
311.00 · Interest Income	1,479.38	1,564.00	-84.62	94.59%
315.00 · Intergovernmental Revenues				
315.50 · Levy 4	7,475.64	9,033.00	-1,557.36	82.76%
315.00 · Intergovernmental Revenues - Other	0.77	0.00	0.77	100.0%
Total 315.00 · Intergovernmental Revenues	<u>7,476.41</u>	<u>9,033.00</u>	<u>-1,556.59</u>	<u>82.77%</u>
316.00 · CSI Solar Rebate	11,939.75	13,200.00	-1,260.25	90.45%
318.00 · Other Nonoperating Income				
318.30 · Transfer In	0.00	10,000.00	-10,000.00	0.0%
Total 318.00 · Other Nonoperating Income	<u>0.00</u>	<u>10,000.00</u>	<u>-10,000.00</u>	<u>0.0%</u>
Total Income	<u>197,114.02</u>	<u>210,364.00</u>	<u>-13,249.98</u>	<u>93.7%</u>
Gross Profit	197,114.02	210,364.00	-13,249.98	93.7%
Expense				
410.00 · Sewage Collection	341.77	348.00	-6.23	98.21%
411.00 · Sewage Treatment	2,633.44	1,234.00	1,399.44	213.41%
412.00 · Sewage Disposal	1,041.53	286.00	755.53	364.17%
414.00 · Administration and General				
414.05 · Administrator's Fees	74,294.00	74,294.00	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	528.00	208.00	139.39%
414.35 · Health Insurance Allowance	4,400.00	4,400.00	0.00	100.0%
Total 414.30 · Insurance	<u>10,448.82</u>	<u>10,257.00</u>	<u>191.82</u>	<u>101.87%</u>
414.40 · Office Expense				
414.41 · Postage and Delivery	111.67	180.00	-68.33	62.04%
414.42 · Printing and Copies	152.90	200.00	-47.10	76.45%
414.43 · Office Supplies	1,682.01	300.00	1,382.01	560.67%
414.44 · Sonic - Web Hosting	219.45	219.45	0.00	100.0%
414.45 · Equipment Expense	293.19	0.00	293.19	100.0%

	TOTAL			
	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
414.46 · Board Meeting Expense				
414.465 · Board Member Stipend	0.00	0.00	0.00	0.0%
414.467 · Board Training	60.00	0.00	60.00	100.0%
414.468 · Board Meeting Expense - Other	0.00	0.00	0.00	0.0%
414.46 · Board Meeting Expense - Other	93.96	979.00	-885.04	9.6%
Total 414.46 · Board Meeting Expense	153.96	979.00	-825.04	15.73%
414.47 · Clerical/Bookkeeping	0.00	0.00	0.00	0.0%
414.48 · Office Rent	900.00	0.00	900.00	100.0%
414.49 · Secretary	80.56	0.00	80.56	100.0%
414.495 · Recruiting	0.00	0.00	0.00	0.0%
Total 414.40 · Office Expense	3,593.74	1,878.45	1,715.29	191.31%
414.50 · O&M Contractual Services	58,508.86	58,397.00	111.86	100.19%
414.55 · Professional Fees				
414.551 · Legal Fees	205.00	5,000.00	-4,795.00	4.1%
414.552 · Accounting	4,500.00	4,500.00	0.00	100.0%
414.553 · Consulting	13,650.00	10,000.00	3,650.00	136.5%
414.555 · Grant Writer	0.00	0.00	0.00	0.0%
Total 414.55 · Professional Fees	18,355.00	19,500.00	-1,145.00	94.13%
414.60 · Publication and Notices				
414.61 · Newsletter Expense	232.75	210.00	22.75	110.83%
414.60 · Publication and Notices - Other	905.00	300.00	605.00	301.67%
Total 414.60 · Publication and Notices	1,137.75	510.00	627.75	223.09%
414.62 · Dues and Subscriptions	1,529.93	1,470.00	59.93	104.08%
414.65 · Renta and Leases				
414.67 · Solar Lease Admin Fee	750.00	750.00	0.00	100.0%
414.68 · Solar Lease Agreement	17,941.18	17,941.00	0.18	100.0%
Total 414.65 · Renta and Leases	18,691.18	18,691.00	0.18	100.0%
414.70 · Repairs and Maintenance				
414.71 · Plant and Building Maintenance	909.69	0.00	909.69	100.0%
414.72 · Computer Repairs	1,748.30	0.00	1,748.30	100.0%
414.73 · Equipment Repairs	1,125.00	0.00	1,125.00	100.0%
414.76 · Collection System Maintenance	0.00	0.00	0.00	0.0%
414.77 · Irrigation Field Maintenance	0.00	0.00	0.00	0.0%
414.78 · Solar Panel Maintenance	0.00	0.00	0.00	0.0%
Total 414.70 · Repairs and Maintenance	3,782.99	0.00	3,782.99	100.0%
414.75 · New Equipment	0.00	0.00	0.00	0.0%
414.80 · Travel and Meetings				
414.81 · Travel	1,103.16	0.00	1,103.16	100.0%
414.83 · Meetings and Seminars	1,462.28	0.00	1,462.28	100.0%
Total 414.80 · Travel and Meetings	2,565.44	0.00	2,565.44	100.0%
414.90 · Telephone and Internet Services	2,277.66	0.00	2,277.66	100.0%
414.95 · Miscellaneous Expenses	0.00	0.00	0.00	0.0%
Total 414.00 · Administration and General	196,511.87	186,297.45	10,214.42	105.48%

	TOTAL			
	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
417.00 · Other Operating Expenses				
417.10 · Bank Service Charges	0.00	0.00	0.00	0.0%
417.30 · LAFCO Charges	0.00	0.00	0.00	0.0%
Total 417.00 · Other Operating Expenses	0.00	0.00	0.00	0.0%
415.50 · Depreciation Expense	47,300.00	0.00	47,300.00	100.0%
420.20 · Interest Expense - SRF Loan	4,853.15	0.00	4,853.15	100.0%
423.00 · Other Nonoperating Expenses				
423.10 · Contributions	364.00	0.00	364.00	100.0%
Total 423.00 · Other Nonoperating Expenses	364.00	0.00	364.00	100.0%
Total Expense	253,045.76	188,165.45	64,880.31	134.48%
Net Income	-55,931.74	22,198.55	-78,130.29	-251.96%

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

	May 15
OPERATING ACTIVITIES	
Net Income	-16,817.09
Adjustments to reconcile Net Income to net cash provided by operations:	
222.00 · Accounts Payable	-945.57
Net cash provided by Operating Activities	-17,762.66
INVESTING ACTIVITIES	
105.00 · Less Accumulated Depreciation	4,300.00
Net cash provided by Investing Activities	4,300.00
Net cash increase for period	-13,462.66
Cash at beginning of period	306,301.68
Cash at end of period	292,839.02

	<u>May 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
131.00 · Cash	
131.46 · Bank of Marin - Park Account	72,020.62
Total 131.00 · Cash	<u>72,020.62</u>
Total Checking/Savings	72,020.62
Accounts Receivable	
137.00 · Accounts Receivable	140.00
Total Accounts Receivable	<u>140.00</u>
Total Current Assets	72,160.62
Fixed Assets	
100.20 · Land and Land Rights	132,000.00
111.00 · Park Equipment	
Original Cost	299,899.00
105.00 · Depreciation	<u>-36,433.00</u>
Total 111.00 · Park Equipment	<u>263,466.00</u>
Total Fixed Assets	<u>395,466.00</u>
TOTAL ASSETS	<u><u>467,626.62</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
222.00 · Accounta Payable	302.32
Total Accounts Payable	<u>302.32</u>
Other Current Liabilities	
217.00 · Unearned Revenue	25,000.00
Total Other Current Liabilities	<u>25,000.00</u>
Total Current Liabilities	25,302.32
Long Term Liabilities	
216.00 · Loan Payable - TVCSD Sewer	3,211.00
Total Long Term Liabilities	<u>3,211.00</u>
Total Liabilities	28,513.32
Equity	
252.50 · Investment in Capital Assets	395,466.00
260.00 · Retained Earnings	17,233.69
Net Income	26,413.61
Total Equity	<u>439,113.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>467,626.62</u></u>

	<u>May 15</u>
Ordinary Income/Expense	
Income	
315.00 - Intergovernmental Revenues	
315.60 - HOPTR	20.97
Total 315.00 - Intergovernmental Revenues	<u>20.97</u>
322.00 - Park Use Rental	50.00
322.60 - Water Tower PGE	140.00
Total Income	<u>210.97</u>
Expense	
414.80 - Measure A	
414.81 - Measure A Project Expenses	720.00
414.82 - Measure A Maintenance Expenses	159.00
414.83 - PGE Park	143.32
Total 414.80 - Measure A	<u>1,022.32</u>
Total Expense	<u>1,022.32</u>
Net Ordinary Income	<u>-811.35</u>
Net Income	<u><u>-811.35</u></u>

	<u>Jul '14 - May 15</u>	<u>Jul '13 - May 14</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
311.00 - Interest Income	2.70	1.67	1.03	61.68%
315.00 - Intergovernmental Revenues				
315.60 - HOPTR	50.93	49.98	0.95	1.9%
315.65 - Property Tax Refund	0.00	28.24	-28.24	-100.0%
315.70 - SB 90 Reimbursement	3,568.00	0.00	3,568.00	100.0%
315.80 - Measure A Funds	32,151.64	17,374.91	14,776.73	85.05%
Total 315.00 - Intergovernmental Revenues	35,770.57	17,453.13	18,317.44	104.95%
320.00 - Contributions Income				
320.20 - Restricted	0.00	10,000.00	-10,000.00	-100.0%
320.30 - Unrestricted				
320.32 - 2013 PitP	0.00	7,407.00	-7,407.00	-100.0%
320.30 - Unrestricted - Other	95.00	200.00	-105.00	-52.5%
Total 320.30 - Unrestricted	95.00	7,607.00	-7,512.00	-98.75%
Total 320.00 - Contributions Income	95.00	17,607.00	-17,512.00	-99.46%
322.00 - Park Use Rental				
322.50 - Cleaning and Security Deposit	-400.00	200.00	-600.00	-300.0%
322.00 - Park Use Rental - Other	800.00	450.00	350.00	77.78%
Total 322.00 - Park Use Rental	400.00	650.00	-250.00	-38.46%
322.60 - Water Tower PGE	770.00	770.00	0.00	0.0%
323.00 - Founders' Day Committee	64.00	0.00	64.00	100.0%
Total Income	37,102.27	36,481.80	620.47	1.7%
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	246.94	-237.22	-96.06%
414.22 - Printing and Copies	102.52	1.50	101.02	6,734.67%
Total 414.20 - Office Expense	112.24	248.44	-136.20	-54.82%
414.55 - Professional Fees				
414.56 - Legal Fees	0.00	1,127.50	-1,127.50	-100.0%
Total 414.55 - Professional Fees	0.00	1,127.50	-1,127.50	-100.0%
414.70 - Repairs				
414.74 - Park Maintenance	169.62	-52.85	222.47	420.95%
Total 414.70 - Repairs	169.62	-52.85	222.47	420.95%
414.80 - Measure A				
414.81 - Measure A Project Expenses	4,209.34	1,278.02	2,931.32	229.36%
414.82 - Measure A Maintenance Expenses	4,685.97	1,053.55	3,632.42	344.78%
414.83 - PGE Park	1,079.59	1,204.70	-125.11	-10.39%
Total 414.80 - Measure A	9,974.90	3,536.27	6,438.63	182.07%
423.20 - Awards and Gifts	211.90	0.00	211.90	100.0%
423.30 - Fundraising Expense				
423.31 - Party in the Park	0.00	1,007.63	-1,007.63	-100.0%
Total 423.30 - Fundraising Expense	0.00	1,007.63	-1,007.63	-100.0%
6260 - Printing and Reproduction	0.00	78.75	-78.75	-100.0%
Total Expense	10,688.66	5,945.74	4,742.92	79.77%
Net Ordinary Income	26,413.61	30,536.06	-4,122.45	-13.5%
Net Income	26,413.61	30,536.06	-4,122.45	31.5%

	Total Park		
	Jul '14 - May 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
311.00 · Interest Income	2.70	0.00	2.70
315.00 · Intergovernmental Revenues			
315.60 · HOPTR	50.93	0.00	50.93
315.65 · Property Tax Refund	0.00	0.00	0.00
315.70 · SB 90 Reimbursement	3,568.00		
315.75 · Measure A Prior Year Carryover	0.00	7,505.00	-7,505.00
315.80 · Measure A Funds	32,151.64	29,300.00	2,851.64
315.85 · Advanced Measure A Funds	0.00	0.00	0.00
Total 315.00 · Intergovernmental Revenues	<u>35,770.57</u>	<u>36,805.00</u>	<u>-1,034.43</u>
320.00 · Contributions Income			
320.20 · Restricted			
320.25 · Prior Year Carryover	0.00	5,000.00	-5,000.00
320.20 · Restricted - Other	0.00	1,000.00	-1,000.00
Total 320.20 · Restricted	<u>0.00</u>	<u>6,000.00</u>	<u>-6,000.00</u>
320.30 · Unrestricted			
320.32 · 2013 PitP	0.00	0.00	0.00
320.30 · Unrestricted - Other	95.00	0.00	95.00
Total 320.30 · Unrestricted	<u>95.00</u>	<u>0.00</u>	<u>95.00</u>
Total 320.00 · Contributions Income	95.00	6,000.00	-5,905.00
322.00 · Park Use Rental			
322.50 · Cleaning and Security Deposit	-400.00	0.00	-400.00
322.00 · Park Use Rental - Other	800.00	450.00	350.00
Total 322.00 · Park Use Rental	<u>400.00</u>	<u>450.00</u>	<u>-50.00</u>
322.60 · Water Tower PGE	770.00	770.00	0.00
323.00 · Founders' Day Committee	64.00		
340.00 · Grants			
340.10 · Board of Supervisors	0.00	15,000.00	-15,000.00
340.20 · Dean Witter Foundation	0.00	10,000.00	-10,000.00
Total 340.00 · Grants	<u>0.00</u>	<u>25,000.00</u>	<u>-25,000.00</u>
Total Income	37,102.27	69,025.00	-31,922.73

	Total Park		
	Jul '14 - May 15	Budget	\$ Over Budget
Expense			
414.10 · Licenses and Permits	220.00		
414.20 · Office Expense			
414.21 · Postage and Delivery	9.72	0.00	9.72
414.22 · Printing and Copies	102.52	0.00	102.52
414.20 · Office Expense - Other	0.00	150.00	-150.00
Total 414.20 · Office Expense	112.24	150.00	-37.76
414.55 · Professional Fees			
414.56 · Legal Fees	0.00	0.00	0.00
Total 414.55 · Professional Fees	0.00	0.00	0.00
414.70 · Repairs			
414.74 · Park Maintenance	169.62	978.00	-808.38
Total 414.70 · Repairs	169.62	978.00	-808.38
414.75 · PGE - Park	0.00	1,210.00	-1,210.00
414.80 · Measure A			
414.81 · Measure A Project Expenses	4,209.34	41,700.00	-37,490.66
414.82 · Measure A Maintenance Expenses	4,685.97	0.00	4,685.97
414.83 · PGE Park	1,079.59	0.00	1,079.59
414.85 · Matching Project Funds	0.00	0.00	0.00
Total 414.80 · Measure A	9,974.90	41,700.00	-31,725.10
423.20 · Awards and Gifts	211.90		
423.30 · Fundraising Expense			
423.31 · Party in the Park	0.00	0.00	0.00
Total 423.30 · Fundraising Expense	0.00	0.00	0.00
425.00 · Repayment of Sewer Loan	0.00	6,000.00	-6,000.00
Total Expense	10,688.66	50,038.00	-39,349.34
Net Ordinary Income	26,413.61	18,987.00	7,426.61
Net Income	26,413.61	18,987.00	7,426.61

TVCS D Park
Statement of Cash Flows
May 2015

	<u>May 15</u>
OPERATING ACTIVITIES	
Net Income	-811.35
Adjustments to reconcile Net Income to net cash provided by operations:	
137.00 - Accounts Receivable	-140.00
222.00 - Accounta Payable	713.35
Net cash provided by Operating Activities	<u>-238.00</u>
Net cash increase for period	-238.00
Cash at beginning of period	<u>72,258.62</u>
Cash at end of period	<u><u>72,020.62</u></u>

**TOMALES VILLAGE COMMUNITY SERVICES
DISTRICT**

TVCSD SEWER ENTERPRISE

DRAFT

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

Submitted

4-8-15

5-18-15

6-10-15

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT

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

DATE: June 10, 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, in addition to the FAC's recommendations for Secretary and Grant Writer. The O&M service contract is anticipated to go up by approximately 3% from previous years due to the proposed monitoring requirements included in the Water Discharge Requirement from the Regional Water Quality Control Board. Phillips & Associates and I were able to negotiate the proposed revisions of this Draft Order, so the cost of monitoring, testing and capital investments should not go up as much as anticipated with the first Draft Budget. 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 include a rate increase, but rather a reduction in expenses as proposed by the FAC. 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.

As suggested by the District auditor, budgets typically do not include depreciation; therefore this budget does not include depreciation expense. That expense will be included in monthly financials and year-end audit. Also, because the Board of Directors eliminated the depreciation expense for the last two years' billings for SUSD and have not made a decision as to how to address it in future years, this budget does not include a factor for 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. 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. The Board will determine an appropriate amount to transfer to Reserves after year-end. 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

Additional new equipment expenses related to the recommendations of Phillips & Assoc and the Matrix Group to replace irrigation guns and replace the irrigation motors are included in this budget. This budget considers 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 Reserves, and are partially offset by the Capital Component of the Shoreline Agreement.

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.

New Equipment

As stated above new irrigation guns and a new pump motor are being addressed in this budget. Although these items will be capitalized and will not appear on the District's actual Income and Expense Statements, they are included in this budget for clarification and transparency.

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. This year's SUSD operating fees are based on their percentage of the operating costs less the \$13,000 in new equipment (included in Capital Improvement Component). Reserves and depreciation expenses will have to be re-negotiated in a new Agreement if Shoreline is to participate in those expenses. Since the Board has not determined

how to address the issue of depreciation with the SUSD for future billings, 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

Additional new maintenance costs related to the recommendations of Phillips & Assoc and the Matrix Group to CCTV the collection lines, is addressed in this budget. This budget considers videoing one half of the collection system this year for approximately \$5,500. The funds for this are transferred in from Operating Reserves, and partially offset by the Shoreline fees.

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

Based on the recommendations of the Financial Advisory Committee, the budget for Administrative Services is reduced to 16/hours per week at a rate of \$43/hr or an annual expense of \$35,776. However, since there is not a new Administrator in place this budget includes additional \$7,542 for the first 2 months of the fiscal year.

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. Previous Health Insurance allowances have been eliminated for the coming fiscal year, however since there is no new Administrator in place, this budget includes 2 months health insurance allowance of \$800.

Office Expense

Copying, postage, office supplies, equipment have been budgeted approximately the same as was actually spent this year. Based on the recommendations of the Financial Advisory Committee the web hosting costs have been increased from the current cost of \$239 to \$1,739.

At the recommendation of the Financial Advisory Committee, this budget includes additional expenses for Board Member training above the state required Ethics and Harassment training of \$1,920 and an additional \$1,000 for Other Board Materials and tools.

This budget also addresses the continued rent of the Tomales Office. At the recommendation of the Financial Advisory Committee additional staff positions are added to this budget: Bookkeeper at 10 hours/month @ \$35/hr for \$4200 annually, and District Secretary for 5 hours/week @ \$30/hr for \$7,800 annually, and a line item for recruitment of \$1000.

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, at least for the first 6 months of this fiscal year. 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% CPI increase which will be determined after the September Invoice. The actual COLI for the Contract Operators will be determined by the October CPI and the budget will be adjusted accordingly. This expense item is also calculated for a 3% increase due to the more stringent monitoring and testing requirements of the waste discharge Tentative Order from the RWQCB.

Professional Fees

At the recommendation of the Financial Advisory Committee, Legal Fees have been increased to \$5,000 this year, along with a \$5,000 expense for a Grant Writer. Other budgeted Professional Fees include Accounting for year-end audit and additional consulting as necessary.

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 costs of testing and monitoring will be required, 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. This also includes the Matrix recommendation to CCTV one half of the collection system.

New Equipment

As noted earlier in this budget narrative, this budget allows for the replacement of three of the seven irrigation guns and one of two irrigation motors.

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.

Reserve Fund

As has been the practice in the past, a percentage of Net Income is set aside for Reserves after the year end. That percentage and the amount will have to be determined by the Board at that time. .

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

It is recommended that the Financial Advisory Committee and Board of Directors take the following actions:

- Review the attached Draft budget and provide questions, discussion and suggestions at the June 10, 2015 Board meeting.
- Review recommended changes from the Financial Advisory Committee at the June 10, 2015 Board meeting with any additions and corrections.
- Review and Adopt final Draft Budget at a June Public Hearing with a first vote
- Adopt Final Budget at the July 8, 2015 Board meeting with a second vote.
- Adopt Resolution 15-01 continuing the existing rate at the July 8, 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 July 8, 2015 Board meeting.

	<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	67,443.00		67,443.00
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	4,420.00		4,420.00
Total 301.00 · Service Charges	<u>164,322.43</u>	<u>7,680.00</u>	<u>172,002.43</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		12,750.00	12,750.00
318.00 · Other Nonoperating Income			
318.30 · Transfer In	18,500.00		18,500.00
Total 318.00 · Other Nonoperating Income	<u>18,500.00</u>		<u>18,500.00</u>
Total Income	<u>200,506.43</u>	<u>20,430.00</u>	<u>220,936.43</u>
Gross Profit	200,506.43	20,430.00	220,936.43
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	43,318.00		43,318.00
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	800.00		800.00
Total 414.30 · Insurance	<u>6,850.00</u>		<u>6,850.00</u>
414.40 · Office Expense			
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	1,739.40		1,739.40
414.45 · Equipment Expense	0.00		0.00
414.46 · Board Meeting Expense			
414.465 · Board Meber Stipend	0.00		0.00
414.467 · Board Training	1,920.00		1,920.00
414.468 · Board Meeting Expense - Other	1,000.00		1,000.00
Total 414.46 · Board Meeting Expense	<u>2,920.00</u>		<u>2,920.00</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	4,200.00		4,200.00
414.48 · Office Rent	1,200.00		1,200.00
414.49 · Secretary	7,800.00		7,800.00
414.495 · Recruiting	1,000.00		1,000.00
Total 414.40 · Office Expense	19,500.40		19,500.40
414.50 · O&M Contractual Services	67,831.92		67,831.92
414.55 · Professional Fees			
414.551 · Legal Fees	5,000.00		5,000.00
414.552 · Accounting	5,000.00		5,000.00
414.553 · Consulting	2,000.00		2,000.00
414.555 · Grant Writer	5,000.00		5,000.00
Total 414.55 · Professional Fees	17,000.00		17,000.00
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 · Rents 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 · Rents 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	13,000.00		13,000.00
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	185,176.32	18,691.18	203,867.50
417.00 · Other Operating Expenses			
417.10 · Bank Service Charges	0.00		0.00
417.20 · Election Expense	428.00		428.00
417.30 · LAFCO Charges	124.00		124.00
Total 417.00 · Other Operating Expenses	552.00		552.00

	<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>192,671.32</u>	<u>18,691.18</u>	<u>211,362.50</u>
Net Income	<u><u>7,835.11</u></u>	<u><u>1,738.82</u></u>	<u><u>9,573.93</u></u>

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT

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

DATE: May 5, 2015

TO: Board of Directors, TVCSD

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

SUBJECT: Proposed TVCSD Budget for Fiscal Year 2015-16

OVERVIEW:

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

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

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

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

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

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

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

PARK DIVISION

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

SEWER DIVISION: RESTRICTED FUNDS, OPERATING INCOME

Sewer Service Fees

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

California Solar Initiative (CSI) Rebate

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

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

NON-OPERATING INCOME

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

EXPENSES

Solar Lease Agreement

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

SEWER DIVISION: UNRESTRICTED FUNDS, OPERATING INCOME

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

SUSD Sinking Fund

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

Capital Improvement Component

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

Connection Fees

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

Levy 4

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

NON OPERATING INCOME

Interest Income

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

NON OPERATING INCOME: Transfer In

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

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

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

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

EXPENSES

Collection, Treatment and Disposal

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

Administrative Management Services CATEGORY TARGETED

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

Financial Services NEW CATEGORY

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

Operation and Maintenance Services CATEGORY TARGETED:

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

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

NEW BUDGET ITEMS/CATEGORIES:

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

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

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

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

Licenses and Permits

Expenses will be roughly the same as in the past.

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

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

Professional Fees

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

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

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

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

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

Repairs and Maintenance TARGETED: Tentative, speculative.

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

Transportation/Meetings TARGETED: Some items Independent Contractor responsibility

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

OTHER OPERATING EXPENSES

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

Long Term Debt

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

	<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	63,682.00		
301.40 - Capital Improvement Component-SUSD			17,234.00	5,202.00	4,420.00		
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	90,191.43		
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>97,871.43</u>		
Total 301.00 - Service Charges	184,719.83	164,649.43	192,100.00	174,052.00	168,241.43		
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	12,600.00	12,750.00		
317.00 - Other Operating Income	1,118.19						
318.00 - Other Nonoperating Revenue							
318.30 - Transfer In	7,000.00		10,000.00	28,900.00	18,500.00	Transfer in from Reserves?	
Total 318.00 - Other Nonoperating Revenue	<u>7,000.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>28,900.00</u>	<u>18,500.00</u>		
Total Income	<u>220,592.61</u>	<u>196,959.65</u>	<u>233,713.23</u>	<u>234,360.00</u>	<u>217,175.43</u>		
Gross Profit	220,592.61	196,959.65	233,713.23	234,360.00	217,175.43		
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	Is this too low?	1,996.04 AVERAGE
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	45,000.00	Estimated	43,680.00 20 hours per week
414.22 - Licenses and Permits	1,042.50	1,272.50	1,300.00	1,326.00	1,346.00		monthly Add'l
414.30 - Insurance							6,754.00 10,131.00
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	0.00	Delete Health Allowance	
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>6,050.00</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	1,739.40	
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					0.00	
414.467 - Board Member Training					1,920.00	
414.468 - Board Meeting - Other					1,000.00	
Total 414.46 - Board Meeting Expense					<u>2,920.00</u>	
414.47 - Clerical/Bookkeeping					4,500.00	Estimated ramp up
414.48 - Office Rent				1,200.00	1,200.00	
414.49 - Secretary					7,800.00	
Total 414.40 - Office Expense	<u>2,538.55</u>	<u>3,474.82</u>	<u>1,967.40</u>	<u>3,696.40</u>	<u>18,800.40</u>	
414.50 - Contractual Services	60,316.22	62,081.99	63,734.00	63,841.00	67,831.92	
414.55 - Professional Fees						
414.56 - Legal Fees	256.25		5,000.00	750	5,000.00	
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	
414.555 - Grant Writer					5,000.00	
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>17,000.00</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	500.00	Trends
Total 414.60 - Publication and Notices	<u>188.87</u>	<u>477.46</u>	<u>510.00</u>	<u>1,310.00</u>	<u>860.00</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	13,000.00	Capital Expense
414.80 · Travel and Meetings						
414.82 · Lodging						
414.81 · Travel	209.96	1,499.54	720.00	1,007.00	1,200.00	Travel for what?
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 Service	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>210,208.40</u>	<u>204,549.50</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>219,132.40</u>	<u>212,044.50</u>	
Net Ordinary Income	<u>21,990.25</u>	<u>15,203.59</u>	<u>18,753.98</u>	<u>15,227.60</u>	<u>5,130.93</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>15,227.60</u></u>	<u><u>5,130.93</u></u>	

**TOMALES VILLAGE COMMUNITY SERVICES
DISTRICT**

TVCS D PARK

DRAFT

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

Submitted

5-13-15

6-10-15

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT

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

DATE: June 10, 2015
TO: Board of Directors, TVCSD
Park Advisory Committee
FROM: Karl Drexel, Administrator
SUBJECT: Proposed TVCSD Park Budget for Fiscal Year 2015-16

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

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

RESTRICTED FUNDS

OPERATING INCOME

Measure A

Measure A funds are distributed twice a year – once in July and once in January. The anticipated disbursement from the County for fiscal year 2015-2016 is \$27,387. As per the measure's requirements, the bulk of these funds will be designated for capital projects as recommended by the Park Advisory Committee and approved by the Board. A small amount (\$2500) is set aside in unrestricted funds for general maintenance. With the balance of 2014-2015 Measure A funds, the total allocation for capital projects is \$54,440 as indicated in the Annual Work Plan at the end of this budget. It is anticipated that if we can get all of the projects underway this fiscal year, we will request an advance of next year's Measure A funds of \$10,000.

Previous Grants

Previous Grants from the Marin County Board of Supervisors (\$15,000, currently \$10,774) and the Dean Witter Foundation (\$10,000, currently \$9,000), as well as the grant from the Tomales Farm and Flea Market for an entrance gate (\$1,500), have been set aside for the approved capital projects in the 2015-2016 Work Plan. These funds will supplement Measure A funds on specific projects, notably the new gazebo.

EXPENSES

Accessible Water Faucets

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

Gazebo and Shade Shelter

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

Handicap Path Retaining Wall

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

Water Tower

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

Barbeque Development

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

Park Sign and Gate

The Tomales Farm and Flea Market has generously donated \$1,500 to the District for a new sign and gate that are being designed along with the Gazebo. They have also committed an additional \$1,500 for the project to carry it to completion. Although this is not a Measure A Project, it is a restricted funds project.

UNRESTRICTED FUNDS

OPERATING INCOME

Measure A Funds

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

Henry’s PGE Usage

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

Park Rentals

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

EXPENSES

Routine Maintenance

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

PGE Expense

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

Other Office Expense

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

OTHER NON-OPERATING EXPENSES

Short Term Debt

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

during this fiscal year, but the Park Advisory Committee is discussing fundraising options to cover that balance.

Park Loan Repayment

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

Recommendations

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

- Review the attached Draft budget and provide questions, discussion and suggestions at the June 10, 2015 Board meeting.
- Review recommended changes from the Park Advisory Committee at the June 10, 2015 Board meeting with any additions and corrections.
- Review and Adopt final Draft Budget at a June Public Hearing with a first vote
- Adopt Final Budget at the July 8, 2015 Board meeting with a second vote.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Karl W. Drexel". The signature is written in a cursive, flowing style.

Karl W. Drexel, SDA
Administrator

	Measure A Restricted (Park)	Restricted (Park)	Unrestricted (Park)	TOTAL
	Jul '15 - Jun 16	Jul '15 - Jun 16	Jul '15 - Jun 16	Jul '15 - Jun 16
Ordinary Income/Expense				
Income				
311.00 · Interest Income			1.44	1.44
315.00 · Intergovernmental Revenues				
315.60 · HOPTR				
315.65 · Property Tax Refund				
315.75 · Measure A Prior Year Carryover	27,053.00			27,053.00
315.80 · Measure A Funds	27,387.00			27,387.00
315.85 · Advanced Measure A Funds	10,000.00			10,000.00
Total 315.00 · Intergovernmental Revenues	64,440.00			64,440.00
320.00 · Contributions Income				
320.20 · Restricted				
320.25 · Prior Year Carryover		1,500.00		
320.20 · Restricted - Other		1,500.00		
Total 320.20 · Restricted		3,000.00		
320.30 · Unrestricted				
320.32 · Prior Year Carryover			4,226.00	4,226.00
320.30 · Unrestricted - Other			200.00	200.00
Total 320.30 · Unrestricted			4,426.00	4,426.00
Total 320.00 · Contributions Income			4,426.00	4,426.00
322.00 · Park Use Rental				
322.50 · Cleaning and Security Deposit				
322.00 · Park Use Rental - Other			450.00	450.00
Total 322.00 · Park Use Rental			450.00	450.00
322.60 · Water Tower PGE			910.00	910.00
340.00 · Grants				
340.10 · Board of Supervisors		10,774.00		10,774.00
340.20 · Dean Witter Foundation		9,000.00		9,000.00
Total 340.00 · Grants		19,774.00		19,774.00
Total Income	64,440.00	22,774.00	5,787.44	93,001.44

	Measure A Restricted (Park)	Restricted (Park)	Unrestricted (Park)	TOTAL
	Jul '15 - Jun 16	Jul '15 - Jun 16	Jul '15 - Jun 16	Jul '15 - Jun 16
Expense				
414.20 · Office Expense				
414.21 · Postage and Delivery				
414.22 · Printing and Copies				
Total 414.20 · Office Expense				
414.55 · Professional Fees				
414.56 · Legal Fees				
Total 414.55 · Professional Fees				
414.70 · Repairs				
414.74 · Park Maintenance				
Total 414.70 · Repairs				
414.80 · Measure A				
414.81 · Measure A Project Expenses	59,000.00			59,000.00
414.82 · Measure A Maintenance Expenses	800.00			800.00
414.83 · PGE Park	1,310.43			1,310.43
414.85 · Matching Project Funds		7,000.00		7,000.00
Total 414.80 · Measure A	<u>61,110.43</u>	<u>7,000.00</u>		<u>68,110.43</u>
423.30 · Fundraising Expense				
423.31 · Party in the Park				
Total 423.30 · Fundraising Expense				
430.00 · Miscellaneous		3,000.00		
6260 · Printing and Reproduction				
Total Expense	<u>61,110.43</u>	<u>10,000.00</u>	<u>0.00</u>	<u>71,110.43</u>
Net Ordinary Income	<u>3,329.57</u>	<u>12,774.00</u>	<u>5,787.44</u>	<u>21,891.01</u>
Net Income	<u><u>3,329.57</u></u>	<u><u>12,774.00</u></u>	<u><u>5,787.44</u></u>	<u><u>21,891.01</u></u>

Work Plan

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

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

Instructions:

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

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

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

Name: Karl W Drexel
(Print)

Title: Administrator
(Print)

Address: PO Box 303

City, Zip: Tomales CA 97971

Phone: (707) 878-2767

E-mail: karl@kdmanagement.us

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

i. Estimated carry-over balance of recipient's Measure A funds from previous fiscal years	ii. Estimate of recipient's Measure A funds for FY 2015-16. (This information will be provided by Marin County Parks)	iii. Total estimated available funds for FY 15-16 (i + ii).
\$ 27,053	\$ 27,387.10	\$ 54,440.10

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

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

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

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

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

E. Certification

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

Signature

Title

Print Name

Date

Phillips & Associates

Management & Technical Resources

General
Engineering
Contractor
#A-751807

SWRCB
Operations
Management
Maintenance
Contractor
#CO-0021

May 15, 2015

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

PhillipsOnSite.com

RE: Self-Monitoring Report
Tomales, Marin County
Order No. 76-38
April, 2015

Mr. Allen

Enclosed please find the Self-Monitoring Report.

Spray irrigation is off.

Operations is satisfactory and maintenance on schedule.

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

Sincerely,

PHILLIPS & ASSOCIATES



Steve C. Phillips
Process Control Engineer

Certified Plant Operator #IV-05675

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

SELF MONITORING REPORT																							
Date	INFLUENT				Pond No. 1				WEST STORAGE POND				EAST STORAGE POND				EFFLUENT DISPOSAL						
	Daily (KGALS)	Weekly (KGALS)	COD (mg/l)	TSS (mg/l)	pH Units	D.O. (mg/l)	Temp. C	Free-board	pH Units	D.O. (mg/l)	Temp C	Free-Board	pH Units	D.O. (mg/l)	Temp C	Free-Board	Daily (KGALS)	Weekly (KGALS)	pH Units	D.O. (mg/l)	COD (mg/l)	Cl2 (mg/l)	Coliform MPN/100
4/1/2015	15.0																0.0						
4/2/2015	15.0																0.0						
4/3/2015	15.0																0.0						
4/4/2015	15.0																0.0						
4/5/2015	15.0																0.0						
4/6/2015	14.0		370.0	980.0	8.3	8.3	15.4	3.1				6.0				6.0	0.0						
4/7/2015	14.0	103.0															0.0	0.0					
4/8/2015	14.0																0.0						
4/9/2015	14.0																0.0						
4/10/2015	14.0																0.0						
4/11/2015	14.0																0.0						
4/12/2015	14.0																0.0						
4/13/2015	14.0																0.0						
4/14/2015	20.0	104.0			8.2	5.8	18.1	3.2				5.9				6.0	0.0	0.0					
4/15/2015	20.0																0.0						
4/16/2015	20.0																0.0						
4/17/2015	20.0																0.0						
4/18/2015	20.0																0.0						
4/19/2015	20.0																0.0						
4/20/2015	16.0				8.1	3.5	18.4	3.2				5.9				6.0	0.0						
4/21/2015	16.0	132.0															0.0	0.0					
4/22/2015	16.0																0.0						
4/23/2015	16.0																0.0						
4/24/2015	16.0																0.0						
4/25/2015	16.0																0.0						
4/26/2015	16.0																0.0						
4/27/2015	15.0				8.1	4.0	18.3	3.1				5.9				5.9	0.0						
4/28/2015	15.0	110.0															0.0	0.0					
4/29/2015	15.0																0.0						
4/30/2015	15.0																0.0						
Max	20.0	132.0	370.0	980.0	8.3	8.3	18.4	3.2	0.0	0.0	0.0	6.0	0.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Min	14.0	103.0	370.0	980.0	8.1	3.5	15.4	3.1	0.0	0.0	0.0	5.9	0.0	0.0	0.0	5.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mean	16.0	112.3	370.0	980.0	8.2	5.4	17.6	3.2	#DIV/0!	#DIV/0!	#DIV/0!	5.9	#DIV/0!	#DIV/0!	#DIV/0!	6.0	0.0	0.0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total	479.0																0.0						

Month	Treatment Pond # 2				Treatment Pond # 3			
Apr-15	Freeboard	pH	D.O.	Temp.	Freeboard	pH	D.O.	Temp.
Date	Feet	Units	mg/L	C	Feet	Units	mg/L	C
1								
2								
3								
4								
5								
6	3.2	9.0	>10	16.0	3.2	9.5	12.3	16.0
7								
8								
9								
10								
11								
12								
13								
14	3.2	9.0	>10	18.0	3.2	9.6	15.1	18.3
15								
16								
17								
18								
19								
20	3.2	9.2	>10	18.5	3.2	10.0	14.0	19.1
21								
22								
23								
24								
25								
26								
27	3.2	9.1	>10	18.3	3.2	10.0	14.5	19.0
28								
29								
30								
31								

TOMALES TREATMENT POND STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) APRIL 2015

2. Pond Standard Observation required every week year round.

INSPECTION					
Date	4-6	4-14	4-20	4-27	
Day	Mo	Tu	Mo	Mo	
Time	1415	1650 1450	1600	1500	
Tech	SC	SC	SC	SC	
Rain, Inches	0.15	0.70	0	0.50	
Number of waterfowl	0	0	1	0	
* Evidence of seepage from ponds	N	N	N	N	
* Nuisance odors from ponds	N	N	N	N	
* Warning signs improperly posted	N	N	N	N	
* Public contact with pond water	N	N	N	N	

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

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

TOMALES CHLORINE STORAGE TANK STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) APRIL 2015

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

INSPECTION					
Date	4-6	4-14	4-20	4-27	
Day	Mo	Tu	Mo	Mo	
Time	1345	1600	1520	1530	
Tech	SC	SC	SC	SC	
* Evident of any leaks	N	N	N	N	
Tank level, inches	43	43	43	43	
Cl2 gallons added	0	0	0	0	
New tank level after adding Cl2, inches	43	43	43	43	
Gallons used for treatment since last check	0	0	0	0	
Warning Signs Improperly Posted	N	N	N	N	

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

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

**TOMALES EFFLUENT STORAGE POND
STANDARD OBSERVATION REPORT**

1. Reporting period (Month/Year) APRIL 2015

2. Pond Standard Observation required every week

INSPECTION					
Date	4-6	4-14	4-20	4-27	
Day	MO	TU	MO	MO	
Time	1345	1600	1520	1530	
Tech	SC	SC	SC	SC	
* Evidence of seepage from ponds	N	N	N	N	
* Nuisance odors from ponds	N	N	N	N	
* Warning signs improperly posted	N	N	N	N	
* Public contact with pond water	N	N	N	N	

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

Temperature					
Weather- Calm, Oc, Rain, etc.					
Wind direction & speed, mph					
Number of waterfowl					

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

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

Supervisor Signature

Date



April 17, 2015

Sample Collected: 04/06/15
Sample Received: 04/06/15
Collected By : SC/Phillips

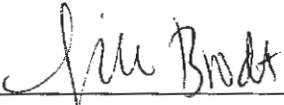
Phillips & Associates
2201 Jefferson Street
Napa, CA. 94558

Tomales

LOG NUMBER 415-7070-1
Sample Description: Influent

ANALYSIS
Total Suspended Solids mg/L 370.
(Std. Mthds. 20th ed. 2540 D)
Chemical Oxygen Demand mg/L 980.
(HACH 8000)

BRELJE AND RACE LABORATORIES, INC.



JILL BRODT, LABORATORY MANAGER
JB:lja

Hi Deborah,

A pleasure to talk with you today. Melinda has been wonderful to work with. I will go through your email below and answer in all caps.

Let me know if you have any other questions.
Good luck with all of this,
Neysa

Neysa King, Coordinator
Tomales Bay Watershed Council
P.O. Box 447
Point Reyes Station, CA 94956
ph(415) 446-8233
www.tomalesbaywatershed.org

QUESTIONS:

1. Would you describe candidate's:
 - .. Level of productivity, including volume, ability to meet deadlines and the quality of work

MELINDA HAS BEEN ABLE TO COMPLETE ALL OF OUR NECESSARY MONTHLY REPORTS, YEAR END REPORTS, ETC. AND ALSO FILES OUR TAXES AND KEEPS ALL OF OUR RECORDS AS NEEDED FOR A NON-PROFIT ORGANIZATION.

- .. Initiative and how independently she works

MELINDA WORKS INDEPENDENTLY AND HAS SINCE SHE STARTED WITH US. SHE TAKES INITIATIVE TO GET ALL OF OUR ACCOUNTING AND REPORTING DONE, AND DOES HER WORK PROMPTLY AND RESPONSIBLY EVERY TIME.

- .. Flexibility to handle changing priorities, constant interruptions, and work in a busy environment, serving many different individuals with varying needs

MELINDA ATTENDS MONTHLY BOARD MEETINGS AND MEETS WITH STAFF AS NEEDED. SHE IS ABLE TO CREATE GRANT REPORTS, BOARD DOCUMENTS AND FINANCIALS TO MEET VARYING REQUIREMENTS AND VARYING ABILITIES OF COMPREHENSION. OUR BOARD IS FORMED BY COMMUNITY VOLUNTEERS AND MELINDA ENSURES THAT EVERYONE UNDERSTANDS OUR FINANCIAL STATUS EACH MONTH.

- .. Judgment — determining appropriately what issues to bring up (or others') attention

MELINDA DEMONSTRATES GOOD JUDGEMENT AND UNDERSTANDS HOW TO BRING PERTINENT ISSUES FORWARD TO BOARD MEMBERS, AND SAVE OTHERS FOR STAFF.

.. Ability to assimilate, interpret and apply policies and procedures consistently and creatively when needed and readily relay information on concise and accurate manner

MELINDA HAS BEEN AN ASSET AND UNDERSTANDS THE FINANCIAL REQUIREMENTS THAT WE MUST ADHERE TO. SHE CAN COMMUNICATE THESE REQUIREMENTS, AND ALSO RESEARCHES AND FACILITATES OUR MEETING DIFFERENT LEGAL POLICIES TO MAKE SURE WE ARE ALWAYS IN COMPLIANCE WITH APPLICABLE LAWS.

2. With respect to candidate's interpersonal skills:

.. Has she consistently and effectively developed and maintained positive working relationships? YES

.. Is she diplomatic in handling various interactions? YES

.. What feedback or first-hand observations have you had regarding her interactions with individuals who may be difficult to work with?

SHE HAS BEEN PATIENT WITH BOARD MEMBERS THAT ARE NOT ALWAYS THE EASIEST TO WORK WITH.

3. How well does she receive feedback?

VERY WELL. SHE IS ALWAYS ASKING FOR FEEDBACK AND IS WILLING TO ADAPT HER REPORTS ACCORDINGLY.

4. Can you briefly speak to her skills and experience in the following areas

.. Organizational and planning

.. Analysis GREAT FINANCIAL ANALYSIS

.. Problem solving GOOD AT HELPING US TO REMAIN LEGAL AND COMPLIANT

.. Decision making SHE DEMONSTRATES SOUND DECISION MAKING

.. Communication (written and verbal) GREAT COMMUNICATOR, STRAIGHTFORWARD AND HELPFUL IN ALL DEALINGS

.. Computer skills (including ability to use emerging technology for work solutions) SHE USES ALL OF THE STANDARD PROGRAMS FLUENTLY

5. Has she consistently handled confidential information appropriately? YES

6. In closing

.. What do you see as this individual's strengths and weaknesses? SEE ABOVE, WE LOVE WORKING WITH MELINDA.

.. Is there anything else you would like to add that is important for me to know? BE NICE TO HER, PLEASE :) SHE IS A GREAT PART OF OUR TEAM TOO.

.. Would you work with this individual again? YES, AND WE HOPE TO CONTINUE OUR WORKING RELATIONSHIP INTO THE FUTURE.

TVCS D Reference Check Questions

Melinda Bell

Reference:

Elly Lichenstein
Artistic Director
Cinnabar Theater
707-763-8920
elly@cinnabartheater.org

REFERENCE FOR: 5 years as a board member, treasurer and assisting with financial issues

Opening:

- ◆ Introduce self, why calling, need approximately 15 min.
- ◆ Will try to keep information confidential, but should applicant request, a summary of the information received will be provided to them.
- ◆ Describe position
- ◆ In what capacity have you know the applicant and for how long? **Sitting BOD 5 years, Treasurer. Works with Finance Director on staff to oversees finances and reports**
- ◆ I'd like first to focus on work style and general competencies then on actual technical knowledge.

Questions:

1. Would you describe candidate's:
 - ◆ Level of productivity, including volume, ability to meet deadlines and the quality of work – Exemplary. Volume is low. Meets deadlines without fail
 - ◆ Initiative and how independently s/he works – Volume of knowledge that others don't – highly capable. Helps Finance Director immensely and keeps on top of changes. Has helped to train the Finance Director
 - ◆ Flexibility to handle changing priorities, constant interruptions, and work in a busy environment, serving many different individuals with varying needs – excellent. Very flexible
 - ◆ Judgment (determining appropriately what issues to bring up (or others') attention – She works very collaboratively. She is great at working with others and is very diplomatic
 - ◆ Ability to assimilate, interpret and apply policies and procedures consistently and creatively when needed and readily relay information on concise and accurate manner – No problem. Something she's very good at. She's a systems person.
2. With respect to candidate's interpersonal skills:
 - ◆ Has s/he consistently and effectively developed and maintained positive working relationships? Yes, very positive.

- ◆ Is s/he diplomatic in handling various interactions – yes, very diplomatic
 - ◆ What feedback or first-hand observations have you had regarding his/her interactions with individuals who may be difficult to work with? She is one of those people who tends to stay out of conflict and removes herself. She doesn't see it as part of her positive contribution
 - ◆ Can you describe any conflicts s/he may have had with others and how they were resolved? Have never seen her get upset even if others are.
3. How well does she receive feedback? Very well. She's very easy to talk to.
 4. Can you speak to his/her skills and experience in the following areas:
 - ◆ Organizational and planning – She is a leader in the organization with regard to financial planning and putting things right.
 - ◆ Analysis – As far as I know, she is very good at this. My experience with her is that she takes her time to make a determination about something. Always wants the facts and to understand them.
 - ◆ Problem solving – Excellent.
 - ◆ Decision making -- From what I've seen, she is decisive when she has everything in place. Doesn't act without the right foundation.
 - ◆ Communication (written and verbal) – Very good. No problems with this. She is a good communicator, but knows when to listen.
 - ◆ Computer skills (including ability to use emerging technology for work solutions)
 5. Has s/he consistently handled confidential information appropriately?
 6. In closing
 - ◆ What do you see as this individual's strengths and weaknesses? Strengths – can put this kind of work in the hands of someone you can trust, is pleasant to work and collaborative. Melinda has been through the “thicks and the thins.” Went through serious economic and financial issues. She was cool as a cucumber. Hard to rile her. Very professional. Not a finger pointer. If she doesn't know something, she will say I don't know. Things change all the time in that world and she is willing to say she needs to do research.
 - ◆ Is there anything else you would like to add that is important for me to know? I thoroughly enjoy working with her. She is someone who takes the reins and doesn't let go.
 - ◆ Would you work with this individual again? No doubt. She is a real asset.

TVCS D Reference Check Questions

Melinda Bell

Reference:

Joan Corbett

Former Executive Director

West Marin Senior Services

joancorbett30@yahoo.com

415-609-5202

REFERENCE FOR: 8 years accounting, financial reporting for board, grants, budgets, projections, analysis

Opening:

- ◆ Introduce self, why calling, need approximately 15 min.
- ◆ Will try to keep information confidential, but should applicant request, a summary of the information received will be provided to them.
- ◆ Describe position.
- ◆ In what capacity have you know the applicant and for how long? **Worked for about 9 years. Was the Accountant for West Marin Senior Services**
- ◆ I'd like first to focus on work style and general competencies then on actual technical knowledge.

Questions:

1. Would you describe candidate's:
 - ◆ Level of productivity, including volume, ability to meet deadlines and the quality of work -- Excellent
 - ◆ Initiative and how independently s/he works – very independently. Would come when decisions to be made, appropriately when she needed guidance on directions to take. With clarification, she would go do it.
 - ◆ Flexibility to handle changing priorities, constant interruptions, and work in a busy environment, serving many different individuals with varying needs – very good. Very focused
 - ◆ Judgment (determining appropriately what issues to bring up (or others') attention – Very good. Excellent. She was outstanding. Couldn't ask for anything better. Knowledgeable with accounting practices, stays up on things. Great to work with. Keeps mouth shut.
 - ◆ Ability to assimilate, interpret and apply policies and procedures consistently and creatively when needed and readily relay information on concise and accurate manner – She's good. I would work with her closely on the documents she was preparing. Had a good understanding and able to explain
2. With respect to candidate's interpersonal skills:
 - ◆ Has s/he consistently and effectively developed and maintained positive working relationships? She was great at that.

- ◆ Is s/he diplomatic in handling various interactions – Very good. She’s reserved and quiet, sticks to her business.
 - ◆ What feedback or first-hand observations have you had regarding his/her interactions with individuals who may be difficult to work with? Doesn’t get involved with office politics. Stays out of controversy
3. How well does s/he receive feedback? Never a problem. She wants to do a good job and never took things personally.
4. Can you briefly speak to his/her skills and experience in the following areas
- ◆ Organizational and planning – Very collaborative
 - ◆ Analysis – I admired her thoughtfulness and care she took
 - ◆ Problem solving – Again, she works well with people to solve problems. Isn’t stressed easily, loves to make an impact
 - ◆ Decision making – Excellent. Very appropriate in this area. Never overstepped her bounds.
 - ◆ Communication (written and verbal) – She’s very clear and concise, thoughtful and appropriate.
 - ◆ Computer skills (including ability to use emerging technology for work solutions)
5. Has s/he consistently handled confidential information appropriately? Absolutely. This was never a problem. She is the trust worthiest person I know. I trust her completely.
6. In closing
- ◆ What do you see as this individual's strengths and weaknesses? Strengths – She has an excellent knowledge of accounting and she is a taskmaster. When something needs to get done, she goes and does it. Can’t think of many weaknesses. Sometimes she needs specific directions and I needed to look over the work to make sure we were on the same page. Once she understood it, she would go run with it. Once in a while there’d be something that would come up that needed to be re-worked, but it was never a problem.
 - ◆ Is there anything else you would like to add that is important for me to know? She is delightful. If you need someone to make sure things are done right that you can trust, this is the person.
 - ◆ Would you work with this individual again? Absolutely. West Marin Senior Services has really lost a great asset.

TVCS D Reference Check Questions

Melinda Bell

Reference:

Mary Zimmerman

Treasurer

Tomales Regional History Center

415-663-1217

REFERENCE FOR: 5 years accounting, financial reporting and advising

Opening:

- ◆ Introduce self, why calling, need approximately 15 min.
- ◆ Will try to keep information confidential, but should applicant request, a summary of the information received will be provided to them.
- ◆ Describe position
- ◆ In what capacity have you know the applicant and for how long? **Don't know how many years, ever since she came to the History Center. I'm the Treasurer and work with her the most.**
- ◆ I'd like first to focus on work style and general competencies then on actual technical knowledge.

QUESTIONS:

1. Would you describe candidate's:
 - ◆ Level of productivity, including volume, ability to meet deadlines and the quality of work – excellent. Not too many deadlines, but when we did, she always got it done. Would remind me that something needed to be done by a certain time. Never had to call her back to redo.
 - ◆ Initiative and how independently she works - very independently early morning person, get on the job. She knows accounting very well.
 - ◆ Flexibility to handle changing priorities, constant interruptions, and work in a busy environment, serving many different individuals with varying needs.
 - ◆ Judgment, determining appropriately what issues to bring up (or others') attention – She always keeps things straight.
 - ◆ Ability to assimilate, interpret and apply policies and procedures consistently and creatively when needed and readily relay information on concise and accurate manner – very thorough and knowledgeable about the rules. She was a CPA and understood nonprofit accounting and governmental accounting.
2. With respect to candidate's interpersonal skills:
 - ◆ Has she consistently and effectively developed and maintained positive working relationships?
 - ◆ Is she diplomatic in handling various interactions? What feedback or first-hand observations have you had regarding her interactions with individuals who may be difficult to work with? I've never seen her get upset. She

- certainly doesn't create conflict. I'd say she keeps things calm.
3. How well does she receive feedback? Very well, she is good at listening and taking notes. Never had any problems with her
 4. Can you briefly speak to her skills and experience in the following areas
 - ◆ Organizational and planning – She is very good
 - ◆ Analysis – very thorough and thoughtful.
 - ◆ Problem solving – very accommodating. Likes to solve problems, make things better.
 - ◆ Decision-making – We go over things that need to be suggested. She makes decisions at a basic level, knows when to go higher.
 - ◆ Communication (written and verbal) – If I have questions, I call her at home, she will check up on it and give me a written report the next time I see her.
 - ◆ Computer skills (including ability to use emerging technology for work solutions) – Very good. She's comfortable with computers.
 5. Has she consistently handled confidential information appropriately? Without fail. She isn't one to talk about things that she shouldn't, it's not her way. She knows all about the laws regarding this.
 6. In closing
 - ◆ What do you see as this individual's strengths and weaknesses? Very easy to work with. On the job, dependable, gets the job done.
 - ◆ Is there anything else you would like to add that is important for me to know? I think she will be good for you. She knows accounting very well.
 - ◆ Would you work with this individual again? I think she's a great person. She's still there. Please don't take her away from us.

FINANCIAL ADVISORY COMMITTEE MINUTES
TOMALES VILLAGE COMMUNITY SERVICES DISTRICT

MONDAY, APRIL 20, 2015

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

VISITORS: Bruce Abbott, Patty Oku

The meeting was convened at 6:35pm and Donna Clavaud recorded the minutes. Since Mr. Abbott, CFO for SUSD, was attending a first meeting of FAC, we gave him a brief summary of the origins and history of the FAC and identified its primary accomplishments to date.

The agenda focused on the Draft Budget for 2015-16 and a discussion of the RFP process and timeline. Several recommendations were made to be forwarded to the TVCSD Board of Directors.

1. Draft Budget for 2015-16:

It was expected that our Administrator/Treasurer would be present to discuss his draft budget, but in his absence, we focused on his Draft Narrative and all members agreed that it does not reflect TVCSD needs for economic sustainability. It actually projects a deficit and does not address the District's need to develop financial reserves.

The committee felt it was imperative to re-write the Draft Narrative to reflect the efforts of the Board over the past year. Among these are the Matrix Management Study to evaluate our strengths and identify opportunities for improvement; the new TVCSD competitive bidding policy and RFP process to test the marketplace for contract service costs; and the RCAC Rate Study to examine revenues and expenses to be able to better plan for future improvements for our sewer system. We agreed that we want to propose a Draft Budget to the Board that reflects a balanced budget.

Donna Clavaud made a motion that FAC will re-write the Draft Budget Narrative and submit it to the Board for consideration at the May 13 TVCSD Board meeting. Venta Leon seconded the motion and it was unanimous. We agreed it is vital that we question the revenue assumptions in this

current Draft Budget Narrative, the deficit proposed by this Budget, and review the Matrix efficiency recommendations.

2. RFP Process and Timeline:

We reviewed our Timeline and realize we need to get organized and take action to meet our stipulated timelines for the three RFPs. We discussed the need to develop Interview Questions, set Interview dates, and identify Interview Committees for each RFP. The first is the Financial Services Contract and we need to schedule interviews for the candidates who have responded.

Donna Clavaud makes a motion that FAC recommends a Special Meeting of TVCSD to focus on the Financial Services RFPs to identify a set of questions, an interview committee and a selection process. Venta Leon seconds the motion. The vote is unanimous. Deborah Parrish will contact Bill Bonini, Board President, to set a Special Meeting.

The meeting was concluded at 7:50pm.

Signed:

Donna Clavaud

Date Approved:

May 19, 2015

TVCS D FINANCIAL ADVISORY COMMITTEE MEETING MINUTES

MONDAY, MAY 18, 2015

PRESENT: Deborah Parrish (Chair), Venta Leon, Donna Clavaud

ABSENT: Chick Petersen (excused)

VISITORS: Bruce Abbott

The meeting was convened at 6:30pm at Tomales Town Hall. A quorum of the members focused on the 2015-16 Proposed Draft Sewer Enterprise Budget as a main agenda item to discuss changes to be recommended to the Board of Directors. The FAC members also reviewed the RFP Contact List and discussed outreach. Donna Clavaud recorded the minutes.

1. 2015-16 Proposed Draft Budget for TVCS D Sewer Enterprise:

The FAC reviewed an updated draft that our Administrator had emailed the day before that he indicated “included the line items recommended by the FAC at the May 13th meeting” and that “the Narrative has been revised to address those recommendations” and to submit any recommendations or revisions to him before the next Board packet so that “I can incorporate them”.

During our discussion, there was unanimous concern about a deficit of \$10,000 in the new Draft Sewer Budget.

*The FAC recommends a Balance Sheet be attached so we can comprehend the larger TVCS D financial picture.

*There is also no mention of any repayment of the outstanding loan to Tomales Community Park in the proposed draft sewer budget. FAC requests that the Park Committee report the status of this loan balance to the Board of Directors and a plan to repay it.

*The line item for Reserves should be set apart and indicate either a rise or decline of Reserve levels. We had recommended at the last Board meeting that the Reserve amount should be the remaining surplus of funds.

*FAC recommends that we be provided with an Excel version of the Draft Budget (including Income Statement and Balance Sheet) so we can

more easily analyze financials and examine and compare prior year variances for a four year period.

*The Budget Narrative should be condensed for all readers and laid out in an easier format with bullets.

* It should be accompanied by a 1-page Executive Summary that outlines the overall TVCSD strategy with a recap of Board actions over the past year that impact the next year's budget. An example that the committee talked about is the recently completed Efficiency Audit by Matrix Consulting Group that TVCSD invested in as a third party professional study to assess District strengths and opportunities. We shared our surprise that the Administrator's Narrative failed to even mention this TVCSD accomplishment which has been the foundation for the FAC recommendations for budget line item changes for the new 2015-16 fiscal year. Furthermore, FAC would like to see the Executive Summary identify next steps, such as sending a new budget to RCAC so that they can re-calculate draft financial projections and be able to complete the Rate Study with updated figures for revenue and expenses. Another next step is the need to Board-approve a CIP list by first bringing our O & M Operator into the discussion and review recommendations from the Matrix Efficiency Audit. We agreed that this would help FAC and the TVCSD Board take the next step to develop a 5-10 year Financial Plan.

The group shared the difficulties of trying to analyze and discuss the 2015-16 Proposed Budget without the presence of the Administrator/Treasurer and without the benefit of the supporting assumptions used to develop this budget.

*We agreed to remind the TVCSD Board to review FAC's revision of the Budget Narrative provided at the last Board meeting to make changes and edits. TVCSD Board: What do you want stakeholders to know about TVCSD commitments, accomplishments, underlying budget assumptions, and ideas and strategies for moving forward into our future as sewer and park stewards?

We all agreed that the TVCSD Board has managed to accomplish a great deal over the past year and we want the District to hear our story to truly understand how we are working hard as elected volunteers to address their needs and concerns.

2. Requests for Proposals (RFPs):

Financial Services-interviews were on 5/15; checking references now; the Interview Committee plans to send recommendations to Board for June meeting action.

Administrator-only 1 bid; FAC recommends more outreach and to form Committee for a search

O & M-FAC recommends the Board identify a Committee; only 1 bid received; need for further outreach; need to revise RFP based on Efficiency Audit recommendations

FAC discusses option of creating an RFP for a part time Secretary to do Board meeting minutes and assemble Board packets; FAC recommends Board discuss and take action on this.

The meeting was concluded at 8:25pm.

Signed: Donna Clavaud

Approved on: June 3, 2015

TVCS D CAPITAL IMPROVEMENT PLAN (CIP) POLICIES

Annually review and monitor the state of TVCS D's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

1. TVCS D will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with the plan.

2. TVCS D will maintain its physical assets at a level adequate to protect the District's capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.

3. Capital projects will conform to the following criteria:
 1. will be part of an approved TVCS D Strategic Plan;
 2. will be part of an adopted maintenance/replacement schedule;
 3. will minimize operating costs; and
 4. will be selected according to the established Capital Improvement Plan.

4. The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.

Draft

TVCSO RESERVE POLICY

PURPOSE

The purpose of the Reserves policy for **Tomales Village Community Service District** is to ensure the stability of the mission, programs, employment, and ongoing operations of the organization and to provide a source of internal funds for organizational priorities such as building repair and improvement, program opportunity, and capacity building.

The Reserves policy will be implemented in concert with the other governance and financial policies of **Tomales Village Community Service District** and is intended to support the goals and strategies contained in these related policies and in strategic and operational plans.

DEFINITIONS AND GOALS

Operating Reserve

The **Operating Reserve** is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. **Operating Reserves** are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of **[NAME]** for Operating Reserves to be used and replenished within a reasonably short period of time. **The Operating Reserve Fund** is defined as the designated fund set aside by action of the Board of Directors. The minimum amount to be designated as Operating Reserve will be established in an amount sufficient to maintain ongoing operations and programs measured for a set period of time, measured in months. The Operating Reserve serves a dynamic role and will be reviewed and adjusted in response to both internal and external changes.

The target minimum Operating Reserve Fund is equal to **[one/two/three/six]** months of average operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, occupancy, office, travel, program, and ongoing professional services. Depreciation, in-kind, and other non-cash expenses are not included in the calculation. The calculation of average monthly expenses also excludes expenses **[CUSTOMIZE: examples are pass-through programs, one-time or unusual, capital purchases]**. The amount of the Operating Reserve fund target minimum will be calculated each year after approval of the annual budget, reported to the Finance Advisory Committee/Board of Directors, and included in the regular financial reports.

Building and Capital Asset Reserve

The Building and Capital Asset Reserve is intended to provide a ready source of funds for repair or acquisition of

buildings, leaseholds, furniture, fixtures, and equipment necessary for the effective operation of the organization and programs. The target amount of the Building and Capital Asset Reserve will be determined by **[CUSTOMIZE]**.

Opportunity Reserve

The Opportunity Reserve is intended to provide funds to meet special targets of opportunity or need that further the mission of the organization which may, or may not have specific expectation of incremental or long-term increased income. The Opportunity Reserve is also intended as a source of internal funds for organizational capacity building such as staff development, research and development, or investment in infrastructure that will build long-term capacity. The target amount of the Opportunity Reserve will be determined by **[CUSTOMIZE]**.

ACCOUNTING FOR RESERVES

The Reserve Funds will be recorded in the financial records as Board Designated **[XXXX]** Reserve. The Fund will be funded and available in cash or cash equivalent funds. Reserves **[CUSTOMIZE: will be maintained in a segregated bank account or investment fund, in accordance with investment policies OR will be commingled with the general cash and investment accounts of the organization]**.

FUNDING OF RESERVES

The Operating Reserve fund will be funded with surplus unrestricted operating funds. The Board of Directors may from time to time direct that a specific source of revenue be set aside for Operating Reserves. Examples could include one-time gifts or bequests, special grants, or special appeal

The Building and Capital Assets Reserve will be funded by **[CUSTOMIZE: setting aside funds received from any capital campaigns or similar appeals (OR) setting aside the equivalent amount of cash equal to XX of depreciation in the annual budget (OR) other calculations]**. The Opportunity Reserve fund will be funded with occasional special designations made by the Board of Directors.

USE OF RESERVES

Use of the Reserves requires three steps:

1. Identification of appropriate use of reserve fund

The Administrator and staff will identify the need for access reserve funds and confirm that the use is consistent with the purpose of the reserves as described in this Policy. This step requires analysis of the reason for the shortfall, the availability of any other sources of funds before using reserves, and evaluation of the time period that the funds will be needed and replenished.

2. Authority to use reserves

CUSTOMIZE: This section must be customized to reflect the authority and process selected by the organization. Each type of Reserve may require a different structure and process for authorization. Several possible approaches are included in the example.

Approach A: The Administrator will submit a request to use Reserves to the Finance Advisory Committee of the Board of Directors. The request will include the analysis and determination of the use of funds and plans for replenishment. The organization's goal is to replenish the funds used within twelve months to restore the Reserve Fund to the target minimum amount. If the use of Reserves will take longer than 12 months to replenish, the request will be scrutinized more carefully. The Finance Advisory Committee will approve or modify the request and authorize transfer from the fund. (OR, the Finance Advisory Committee will recommend the request to the Executive Committee or the Board of Directors).

Approach B: Authority for use of Reserves is delegated to the Administrator in consultation with the Treasurer and/or Chair of the Finance Advisory Committee. The use of Reserves will be reported to the Executive Committee/Board of Directors at their next scheduled meeting, accompanied by a description of the analysis and determination of the use of funds and plans for replenishment to restore the Reserve Fund to the target minimum amount. The Administrator must receive prior approval from the Executive Committee/Board of Directors if the Reserves will take longer than 12 months to replenish.

Approach C: Authority for use [of up to \$xx,xxx] of Reserves is delegated to the Administrator in consultation with the Treasurer and/or Chair of the Finance Advisory Committee. The use of Reserves will be reported to the Executive Committee/Board of Directors at their next scheduled meeting, accompanied by a description of the analysis and determination of the use of funds and plans for replenishment to restore the Reserve Fund to the target minimum amount. The Administrator must receive prior approval from the Executive Committee/Board of Directors for use of Reserves in excess of [\$xx,xxx].

3. Reporting and monitoring

The Administrator is responsible for assuring that the Reserve funds are maintained and used only as described in this Policy. Upon approval for the use of Reserve funds, the Administrator will maintain records of the use of funds and plan for replenishment, if required. He/she will provide regular (**define regular**) reports to the Finance Advisory Committee/Board of Directors of progress to restore the fund to the target minimum amount, if required.

RELATIONSHIP TO OTHER POLICIES

[NAME] shall maintain the following board-approved policies, which may contain provisions that affect the creation, sufficiency, and management of the Reserve Fund.

CUSTOMIZE:

- Financial Policy
- Budget Policy
- Contingency or Disaster Preparedness Plan
- Investment Policy

REVIEW OF POLICY

This Policy will be reviewed every other year, at minimum, by the Finance Advisory Committee, or sooner if warranted by internal or external events or changes. Changes to the Policy will be recommended by the Finance Advisory Committee to the Board of Director.

TVCS D GENERAL FINANCE POLICIES

1. The District organization will carry out the Board's goals, objectives, and policies through a service delivery system financed through the Operating and Capital Budgets.
2. The relationship between the Operating and Capital Budgets will be explicitly recognized and incorporated into the budget process. Funding for these budgets shall be sufficient to provide municipal operating services and maintenance or enhancement of fixed assets needed to support public demand for District services.
3. The District will take positive steps to improve the productivity of its programs and employees, and will seek ways to eliminate duplicative functions within the district government and between the Tomales Village Community Service District and other public agencies in the community. Specifically, intensive reviews of the efficiency and effectiveness of certain District services will be periodically undertaken. A reporting mechanism highlighting the service efforts and accomplishments of the District's major services will also be developed.
4. Whenever feasible, government activities will be considered enterprises if so doing will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by user fees.
5. Adequate reserves will be maintained for all known liabilities, including employee leave balances.
6. Where practical, efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis, and support favorable legislation at the state and federal level.
7. We will seek out, apply for, and effectively administer federal, state, and foundation grants-in-aid that address the District's current priorities and policy objectives.
8. Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy.

Cash in Bank of Marin - Park Account		\$72,661
Commitments:		
Measure A Funds		30,967
Disbursement #1 1-7-14	17,375	
Disbursement #2 7-14-14	15,508	
Disbursement #3 1-24-15	16,644	
Regulatory (Permits, signage, etc)	-395	
Maintenance (PGE, Garbage, Paper Products)	-2,711	
Equipment (tables)	-1,253	
Capital Improvement (Gutters, Play Surface)	-5,511	
Wyatt Irrigation (Sprinkler System)	-445	
Dan Erickson (Park Survey)	-1,920	
Maintenance (Garbage, Paper Products)	-604	
PGE	-739	
Maintenance (Garbage, Paper Products)	-209	
PGE	-303	
Atlas Tree Service	-3,750	
Gazebo - Bohemian Design	<u>-720</u>	
Balance 2015 Funds	30,967	
Gazebo & Irrigation Project		24,774
Board of Supervisors Grant	15,000	
Dean Witter Grant	10,000	
Park Account Allotment (Party in the Park)	5,000	
Furlong Const (Sprinkler System)	-800	
Wyatt Irrigation (Sprinkler System)	-200	
Reimburse Previous - Hodges	-1,458	
Reimburse Previous - Bohemian	-2,218	
Gazebo Repairs	<u>-550</u>	
Balance Project Funds	24,774	
Other Maintenance		-484
Gift Cards and Printing	-262	
Workday Signs	-52	
Workday Lunch	-125	
Thank you cards	-10	
Repair Fence	<u>-35</u>	
Total Other Maintenance	-484	
Farm and Flea Market Grant		1,500
Set Aside for Random Expenses not covered by Measure A		<u>2,000</u>
Total Commitments		58,757
Uncommitted Cash Balance		<u><u>13,904</u></u>

2013-14 Measure A Income **17,375**

2013-14 Measure A Expenses

Regulatory	Compliance Signs - Trash and Recycle signs	139	
	Marin County - Encroachment Permit	256	395
Maintenance	Arollo - Pump and Filter Maintenance	147	
	Capital One - Weed Spray and Paper Products	244	
	Fishman Supply - Paper Products	370	
	Friedmans - Materials and Maint. Tools	271	
	PGE	1,229	
	Baudellio Martinez - Trash and Recycle	306	
	Nicole Vigeant - Maint Tools	27	
	Walter Earle - Rototiller Rental	<u>117</u>	2,711
Equipment	Sonoma County Probation Dept - Tables	<u>1,253</u>	1,253
Capital Improvement	MF Felice - Play Service	5,036	
	Dunn Seamless Gutters - Bathroom Gutters	<u>475</u>	<u>5,511</u>

Total Expenses **9,870**

Net 2014 Measure A Balance **7,505**

2014-15 Measure A Income **32,152**

2014-15 Measure A Expenses

Regulatory	None	0	0
Maintenance	Fishman Supply - Paper Products	377	
	Baudellio Martinez - Trash and Recycle	413	
	Alex Marcotte	25	
	PGE	1,137	
	Atlas Tree Surgery	3,750	
	Additional (estimate)	<u>433</u>	6,135
Equipment	None	<u>0</u>	0
Capital Improvement	Wyatt Irrigation - Sprinkler System	225	
	Dan Erickson Const - Park Map and Survey	1,920	
	David Judd (drawings)	104	
	Bohemian - Gazebo Design	720	
	Additional (estimate)	<u>3,500</u>	<u>6,469</u>

Total Expenses **12,604**

Net 2014-15 Measure A Balance **19,548**

Net Total Measure A Fund Balance **27,053**

Estimated 2015-16 Measure A Funds ~ \$27,000 - Gazebo, Permits, Water Faucet, Water Tower, BBQ's, Fence, Retaining Wall, Maintenance

RESOLUTION NO. 15-03

RESOLUTION OF THE GOVERNING BODY OF THE
TOMALES VILLAGE COMMUNITY SERVICES DISTRICT

PROPOSING AN ELECTION BE HELD IN ITS JURISDICTION;
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE WITH ANY
OTHER ELECTION CONDUCTED ON SAID DATE, AND REQUESTING
ELECTION SERVICES BY THE MARIN COUNTY ELECTIONS DEPARTMENT

WHEREAS, it is the determination of said governing body that the Uniform District Election to be held on the 3rd day of November, 2015, at which election the issue to be presented to the voters shall be:

To elect members to the Board of Directors:

Number of Regular Term Positions (4 year) 2

Number of Short Term Positions (2 year) 1

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Marin is hereby requested to:

- 1) Consolidate said election with any other applicable election conducted on the same day;
- 2) Authorize and direct the Elections Department at District expense, to provide all necessary election services and to canvass the results of said election.

Payment for the publication of a candidate's statement of qualification is the responsibility of the: Candidate
(District or candidate)

PASSED AND ADOPTED this 10th day of June, 2015 by the following vote, to wit:

AYES:

NOES:

ABSENT:

PRESIDENT, BOARD OF DIRECTORS

ATTEST: _____
Secretary



NOTICE

There are three seats on the TVCSD Board of Directors up for election this year:

Term Expiring 2019 (Currently held by Director Sue Sims)

Term Expiring 2019 (Currently held by Director Patty Oku)

Short-Term Expiring 2017 (Currently held by Director Hope Sturges)

Directors must be registered voters of the District and residing within the District per CA Government Code §61040 (b).

The filing period is from July 13 to August 7, 2015. Election is November 3, 2015 and successful candidates will be seated at the December 9, 2015 Board of Directors meeting.

Filing documents can be obtained at the Marin County Registrar of Voters' office at the Civic Center in San Rafael after July 13, 2015. Eligible candidates interested in running for any of the open seats must file the required documents, submit a statement of qualifications (if desired) and pay any costs mandated by the County prior to August 7, 2015.



SDRMA'S BOARD OF DIRECTORS ELECTION BALLOT INSTRUCTIONS

Notification of nominations for three (3) seats on the Special District Risk Management Authority's (SDRMA's) Board of Directors was mailed to the membership in January 2015.

On May 6, 2015, SDRMA's Election Committee reviewed the nomination documents submitted by the candidates in accordance with SDRMA's Policy No. 2015-01 Establishing Guidelines for Director Elections. The Election Committee confirmed that four (4) candidates met the qualification requirements and those names are included on the Official Election Resolution Ballot.

Enclosed is the Official Election Resolution Ballot along with a Statement of Qualifications as submitted by each candidate. Election instructions are as follows:

1. The enclosed combined Official Election Resolution Ballot must be used to ensure the integrity of the balloting process.
2. After selecting up to three (3) candidates, your agency's governing body must approve the enclosed Official Election Resolution Ballot. **Ballots containing more than three (3) candidate selections will be considered invalid and not counted.**
3. The signed Official Election Resolution Ballot MUST be sealed and received **by mail or hand delivery at SDRMA's office on or before 5:00 p.m. on Tuesday, August 25, 2015 to the address below.** Faxes or electronic transmissions are NOT acceptable. A self-addressed, stamped envelope is enclosed.

Special District Risk Management Authority
Election Committee
1112 "I" Street, Suite 300
Sacramento, California 95814

5. The four-year terms for newly elected Directors will begin on January 1, 2016 and terminate on December 31, 2019.
6. Important balloting and election dates are:

August 25, 2015 - Deadline for members to return the signed Official Election Resolution Ballot

August 26, 2015 - Ballots are opened and counted

August 27, 2015 - Election results are announced and candidates notified

September 23, 2015 - Newly elected Directors are introduced at the SDRMA Annual Breakfast to be held in Monterey at the CSDA Annual Conference

October 28-29, 2015 – Newly elected Directors are invited to attend SDRMA board meeting (Sacramento)

January 2016 - Newly elected Directors are seated and Board officer elections are held

Please do not hesitate to call SDRMA's Chief Operating Officer Paul Frydendal at 800.537.7790 if you have any questions regarding the election and balloting process.

RESOLUTION NO. 15-64

**A RESOLUTION OF THE GOVERNING BODY OF THE
Tomales Village Community Services District
FOR THE ELECTION OF DIRECTORS TO THE SPECIAL DISTRICT
RISK MANAGEMENT AUTHORITY BOARD OF DIRECTORS**

WHEREAS, Special District Risk Management Authority (SDRMA) is a Joint Powers Authority formed under California Government Code Section 6500 et seq., for the purpose of providing risk management and risk financing for California special districts and other local government agencies; and

WHEREAS, SDRMA's Sixth Amended and Restated Joint Powers Agreement specifies SDRMA shall be governed by a seven member Board of Directors nominated and elected from the members who have executed the current operative agreement and are participating in a joint protection program; and

WHEREAS, SDRMA's Sixth Amended and Restated Joint Powers Agreement Article 7 - Board of Directors specifies that the procedures for director elections shall be established by SDRMA's Board of Directors; and

WHEREAS, SDRMA's Board of Directors approved Policy No. 2015-01 Establishing Guidelines for Director Elections specifies director qualifications, terms of office and election requirements; and

WHEREAS, Policy No. 2015-01 specifies that member agencies desiring to participate in the balloting and election of candidates to serve on SDRMA's Board of Directors must be made by resolution adopted by the member agency's governing body.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the Tomales Village Community Services District selects the following candidates to serve as Directors on the SDRMA Board of Directors:

(continued)

**OFFICIAL 2015 ELECTION BALLOT
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY
BOARD OF DIRECTORS**

VOTE FOR ONLY THREE (3) CANDIDATES

Mark each selection directly onto the ballot, voting for no more than three (3) candidates. Each candidate may receive only one (1) vote per ballot. A ballot received with more than three (3) candidates selected will be considered invalid and not counted. All ballots must be sealed and received by mail or hand delivery in the enclosed self-addressed, stamped envelope at SDRMA on or before 5:00 p.m., Tuesday, August 25, 2015. Faxes or electronic transmissions are **NOT** acceptable.

- ROBERT SWAN**
Director/President, Groveland Community Services District

- ED GRAY (INCUMBENT)**
Director/President, Chino Valley Independent Fire District

- R. MICHAEL WRIGHT**
Director/President, Los Osos Community Services District

- SANDY SEIFERT-RAFFELSON (INCUMBENT)**
District Clerk, Herlong Public Utility District

ADOPTED this ____ day of _____, 2015 by the Tomales Village Community Services District by the following roll call votes listed by name:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

ATTEST: _____ APPROVED: _____

**Special District Risk Management Authority
Board of Directors
Candidate's Statement of Qualifications**

This information will be distributed to the membership with the ballot, "exactly as submitted" by the candidates – no attachments will be accepted. No statements are endorsed by SDRMA.

Nominee/Candidate	Robert Swan	
District/Agency	Groveland Community Services District	
Work Address	P.O. Box 350, Groveland, CA 95321	
Work Phone	209-962-7161	Home Phone 209-962-6535

Why do you want to serve on the SDRMA Board of Directors? (Response Required)

SDRMA's services are particularly important to the successful operation of smaller special districts, such as the one I serve. I would like to contribute what I can to ensuring that SDRMA continues to provide its vital services to its member agencies, prudently and cost-effectively.

Board oversight can be time-consuming. Due to my personal circumstances (retired, single, two hours from Sacramento), I will be able to participate regularly in Board activities.

What Board or committee experience do you have that would help you to be an effective Board Member? (SDRMA or any other organization) (Response Required)

I have been a member of the governing Board of the Groveland Community Services District (water, sewer, fire and parks district) since June 2013. I've served as Board President since January 2014.

Since February of 2010, member of the Board of Pine Cone Performers, a community choral and drama organization.

During 1995 to 2001, I was a delegate to the Institute of Electrical and Electronics Engineers (IEEE) committees working on standards development in the area of wireless communications.

**Special District Risk Management Authority
Board of Directors
Candidate's Statement of Qualifications**

**What special skills, talents, or experience (including volunteer experience) do you have?
(Response Required)**

In my work career in the semiconductor industry, I managed business operations and organizations with annual budgets in the range of ten to twenty million dollars, so I have a good working knowledge of budgeting and accounting principles. My academic background (BS in Physics, MS in Computer Science) and work experience have given me a solid understanding of statistical modeling and economic cost-benefit analysis.

What is your overall vision for SDRMA? (Response Required)

SDRMA has a well-defined role in providing comprehensive insurance coverage to member agencies. Clearly, continuing this function is central to its future operations. I would like to see continued expansion of the educational and loss-prevention aspects of the operation, as these are the keys to improving cost-effectiveness. However, as an insurance entity, prudent financial management is of paramount importance, and functional expansion must be thoughtfully controlled.

I certify that I meet the candidate qualifications as outlined in the SDRMA election policy. I further certify that I am willing to serve as a director on SDRMA's Board of Directors. I will commit the time and effort necessary to serve. Please consider my application for nomination/candidacy to the Board of Directors.

Candidate Signature Robert J. Suran Date 4-9-15

**Special District Risk Management Authority
Board of Directors
Candidate's Statement of Qualifications**

This information will be distributed to the membership with the ballot, "exactly as submitted" by the candidates – no attachments will be accepted. No statements are endorsed by SDRMA.

Nominee/Candidate Ed Gray
District/Agency Chino Valley Independent Fire District
Work Address 14011 City Center Drive, Chino Hills, CA 91709
Work Phone 909 902-5260 Home Phone 909 9627-4821

Why do you want to serve on the SDRMA Board of Directors? (Response Required)

When appointed to the Board of Directors of SDRMA in November of 2010, and my election to the Board 2012, I made a commitment to be an effective member of the SDRMA team and to work hard to ensure the continued success of the organization. As a Board member, I believe I have shown that I seek to understand issues and use common sense when making decisions. I wish to continue my service to SDRMA, as I can be a positive member of the SDRMA team and an asset to the members, Board and staff.

What Board or committee experience do you have that would help you to be an effective Board Member? (SDRMA or any other organization) (Response Required)

I currently serve on the Board of Directors of the SDRMA and serve as Secretary. I have been an elected Director of the Chino Valley Independent Fire District since 2004. During my tenure, I have served multiple terms as President and Vice-President, and as a member of our Finance, Planning, and Personnel Committees. I have served as Liaison to the City Councils of Chino and Chino Hills and to the San Bernardino County Board of Supervisors. I am also the District's representative and current Chairman of the Citizens Advisory Committee for the California Institution for Men in Chino. I am a member of the Chino Valley Lions Club. I also serve on the Governing Board of the Green Valley Lake Mutual Water Company.

**Special District Risk Management Authority
Board of Directors
Candidate's Statement of Qualifications**

**What special skills, talents, or experience (including volunteer experience) do you have?
(Response Required)**

After serving in the US Army, I enjoyed a lengthy career in law enforcement retiring in 2004 as a Police Lieutenant. I learned early in my career, that to be an effective individual and leader, it was important to actively listen to people; to seek understanding of all sides of an issue; and make decisions based on common sense and "rightness".

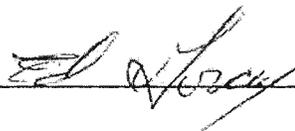
My experience as an elected official has broadened my knowledge and reinforced my belief that decisions must be made based on what is right, and not on what is a personal preference.

What is your overall vision for SDRMA? (Response Required)

I see SDRMA as continuing its journey as a successful, effective and efficient service provider through innovation, right thinking and conservative business strategies. I can visualize the organization exploring other avenues of financial endeavors that will benefit our customers.

I certify that I meet the candidate qualifications as outlined in the SDRMA election policy. I further certify that I am willing to serve as a director on SDRMA's Board of Directors. I will commit the time and effort necessary to serve. Please consider my application for nomination/candidacy to the Board of Directors.

Candidate Signature



Date

3-30-2015

**Special District Risk Management Authority
Board of Directors
Candidate's Statement of Qualifications**

This information will be distributed to the membership with the ballot, "exactly as submitted" by the candidates – no attachments will be accepted. No statements are endorsed by SDRMA.

Nominee/Candidate R MICHAEL WRIGHT
District/Agency LOS OSOS COMMUNITY SERVICES DISTRICT
Work Address 2122 9TH STREET, LOS OSOS CA 93402
Work Phone 805-528-9370 Home Phone 805-234-4513

Why do you want to serve on the SDRMA Board of Directors? (Response Required)

WITH 38 YEARS EXPERIENCE IN THE INSURANCE FIELD, I BELIEVE I HOLD THE SKILL SET THAT WILL BENEFIT THE OPERATIONS OF THE SDRMA.
I HAVE OWNED AND OPERATED MY OWN INSURANCE AGENCY SUCCESSFULLY AND HAVE SOLD AND SERVICED ALL LINE OF INSURANCE INCLUDING COMMERCIAL AND WORK COMP.

What Board or committee experience do you have that would help you to be an effective Board Member? (SDRMA or any other organization) (Response Required)

I AM CURRENTLY THE PRESIDENT OF THE LOS OSOS CSD. I WAS VICE PRESIDENT THE YEAR BEFORE. BEFORE I WAS ON THE LOS OSOS BOARD, I WAS A MEMBER OF THE LOS OSOS CSD EMERGENCY SERVICES COMMITTEE FOR SIX YEARS.

**Special District Risk Management Authority
Board of Directors
Candidate's Statement of Qualifications**

What special skills, talents, or experience (including volunteer experience) do you have?
(Response Required)

LICENSED PROPERTY CASUALTY INSURANCE AGENT
SINCE 1977, OVER 730 HOURS OF INSURANCE
CONTINUING EDUCATION
I ALSO HOLD A 6 AND 63 SECURITIES LICENSE.

What is your overall vision for SDRMA? (Response Required)

THE OVERALL VISION OF THE SDRMA IS TO
PROVIDE THE BEST POSSIBLE COVERAGE AND SERVICE
TO ITS MEMBERS AND TO ALSO EDUCATE THEIR MEMBERS
TO ALERT THEM TO COST EFFECTIVE SAFETY PROGRAMS
TO SAFE GUARD THEIR EMPLOYEES HEALTH AND WELFARE.

I certify that I meet the candidate qualifications as outlined in the SDRMA election policy. I further certify that I am willing to serve as a director on SDRMA's Board of Directors. I will commit the time and effort necessary to serve. Please consider my application for nomination/candidacy to the Board of Directors.

Candidate Signature R. Michael Wright

Date April 20, 2015

**Special District Risk Management Authority
Board of Directors
Candidates' State of Qualifications**

This information will be distributed to the membership with the ballot, "exactly as submitted" by the candidates – no attachments will be accepted. No statements are endorsed by SDRMA

Nominee/Candidate: Sandy Seifert-Raffelson
District/Agency: Herlong Public Utility District
Work Address: 447-855 Plumas St, P O Box 515, Herlong CA 96113
Work Phone: (530) 827-3150 Home Phone: (530) 254-0234

Why do you want to serve on the SDRMA Board of Directors?

I am a current Board member of SDRMA and feel that I have added my financial background to make better informed decisions for our members. As a Board member, I have learned a lot about insurance issues and look forward to representing small District's and Northern California as a voice on the SDRMA Board. I feel I am an asset to the Board with my degree in business and my 29 years' experience in accounting and auditing. I have audited small districts and know what they need and what they can afford.

I understand the challenges that small District face every day when it comes to managing liability insurance and worker's compensation for a few employees with limited revenues and staff. My education and experience gives me an appreciation of the importance of risk management services and programs, especially for smaller district's that lack expertise with insurance issues on a daily basis.

I feel I am an asset to this Board and would love a chance to stay on the Board for 4 more years.

What Board or committee experience do you have that would help you to be an effective Board Member? (SDRMA or any other organization)

I have worked as the District Clerk for the Herlong PUD for the last 7 years. Before that, I served as the Secretary to the Board of Herlong Utilities, Inc. and Office Administrator. I worked directly with the formation of our District which included working for 2 separate Board's of Directors and the transfer of assets from a public benefit corporation to a special district. As part of the team that worked to form the District I was directly involved with LAFCo, Lassen County Board of Supervisors and County Clerk to establish the District's initial Board of Directors as well as the transfer of multiple permits and closure procedures from multiple agencies for the seamless transition of our District operations. I closed out the Corporation books and established the books for the District transitioning to fund accounting. I have also administered the financial portion of a large capital improvement project with USDA as well as worked on the first ever successful water utility privatization project with the US Army and Department of Defense. I am currently working on HPUD's 2nd loan/grant for 4.8 million with USDA to improve the community's sewer system. I also am the primary administrator of a federal contract for utility services with the Federal Bureau of Prison.

While on the SDRMA Board, I have served on the nomination committee and SDLF Board. I have enjoyed learning and completing my duties on both boards and feel I have been an asset to both. I have served on CSDA's Audit and Financial Committee's for the last 2 years. In the last 20 years I have served on several Boards including school, church, 4-H, County and U.C. Davis.

**Special District Risk Management Authority
Board of Directors
Candidates' State of Qualifications**

What special skills, talents, or experience (including volunteer experience) do you have?

I have my Bachelors Degree in Business with a minor in Sociology. I have audited Small Districts for 5 years, worked for a Small District for 10 years and have 25 years of accounting experience. I am a good communicator and organizer. I have served on several Boards and feel I work well within groups or special committees. I am willing to go that extra mile to see things get completed.

I believe in recognition for jobs well done. I encourage Incentive programs that get members motivated to participate and strive to do their very best to keep all losses at a minium and reward those with no losses.

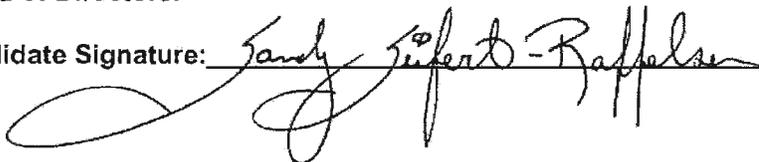
I have completed my Certificate for Special District Board Secretary/Clerk Program in both regular and advance coursework through CSDA and co-sponsored by SDRMA. I have completed the CSDA Special District Leadership Academy and Special District Governance Academy. I have helped my small District obtain their District of Transparency and currently we are working on the District of Distinction.

I work for a District in Northeastern California that has under gone major changes from a Cooperative Company to a 501c12 Corporation, to finally a Public Utility District. I have worked with LAFCo to become a District. Also my District is currently working on a consolidation through LAFCo with another small District to better serve our small community. Through past experience I feel I make a great Board member representing the small districts of Northern California and their unique issues and will make decisions that would help all rural/small districts.

What is your overall vision for SDRMA?

For SDRMA to be at the top of the risk management field and have all of the Special Districts in the State utilizing their quality insurance and support at a price all California Special Districts can afford.

I certify that I meet the candidate qualifications as outlined in the SDRMA election policy. I further certify that I am willing to serve as director on SDRMA's Board of Directors. I will commit the time and effort necessary to serve. Please consider my application for nomination/candidacy to the Board of Directors.

Candidate Signature:  Date: 4/2/15

KARL W. DREXEL
Management Consultant

Administrators Report 6-10-15

1. Work with Phillips & Associates and RWQCB on monitoring schedule and revisions.
2. Met with Jason from Telstar for actuator valve replacement and set up.
3. Met with Keene Simonds with LAFCO and Alex Derbes regarding utility easement through Kitts properties
4. Review and revise final Work Plan for County regarding Measure A project expenditures.
5. Review and revise Draft Sewer Budget regarding FAC recommendations.
6. Review and revise Park Budget and update Park financials
7. Met with Margaret, David and Park inspector for Certified Inspection.
8. Contact County re Form 700s, elections and transmittals
9. Contact new property owner re replacing sewer lateral with pipe bursting. Contacted County re permits and contacted Cal Trans re encroachment permit.
10. Work on annexation fees schedule for potential annexation
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 Fairfield Suisun re biosolids program, attended CWEA Board of Directors meeting.