



TVCS D Board of Director's Meeting Agenda

Date: Wednesday, February 14, 2024 7:00 pm Tomales Town Hall

I. Call to Order

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

III. Approval of February 14, 2024 TVCS D BOD Meeting Agenda Action

IV. Consent Calendar Action

All items on the Consent Calendar are considered to be either routine or non-controversial and will be enacted by a single blanket action of the Board. Upon request from a Board member or any member of the public, individual items may be removed from the Consent Calendar in which case they will be discussed in the meeting (under Items Removed from the Consent Calendar).

- a. **Approval of January 10, 2024 TVCS D Board Meeting Minutes**
- b. **Review and Approve Check Registers & Expenditures for January 2024**
- c. **Review and Approve Auditor's Management Letter and Audit Report for Fiscal Year 2022/2023**

V. Items Removed from Consent Calendar Action

Items moved from the Consent Calendar to the Regular Agenda, if any.

VI. Board Member Reports

VII. Committee Reports

a. Park Advisory Committee (PAC)

1. PAC meeting cancelled for January 2024, next PAC meeting is scheduled for February 28th 2024.
2. Update on Tomales Community Park Safety Projects:
 - a. Dutton Play structure parts (installation will be volunteer labor).
 - b. Two (2) Bike racks have been ordered with approved Marin Cyclist donation (installation will be volunteer labor).
 - c. Estimates are pending for water fountain sensor repair.

b. Financial Advisory Committee (FAC)

1. No January 2024 was held.

VIII. Financial Report (Bonnie MacLaird)

- a. Review Financial Narrative

IX. General Manager's Report

X. NSU Report

- a. **Review December 2023 NSU Reports**

XI. Pending Business

- a. Cynthia Hammond still needs Board assistance for current homeowner and mailing addresses. Any information needs to be sent directly to TVCS D staff since this is confidential information as required by Marin County tax assessments.
- b. Tomales Community micro-grid application needs TVCS D Board approval for ongoing support letter.

Action

XII. Other Business

XIII. New Business

a. Review and Adopt Resolution 2024-02: Authorizes Tomales Village Community Services District (TVCS D) to pass through TVCS D's Allocation from the California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018 to the Muir Beach Community Services District (MBCSD). Action

Background: The previous TVCS D GM submitted an application for the Prop 68 Per Capita grant, as a placeholder for receiving the grant funding, but then after much deliberation, the TVCS D Board determined the district did not currently have an appropriate project that meets the grant eligibility guidelines and subsequently submitted a letter in May 2022 declining the grant. But more recently it was conveyed from State Parks OGAL Program Manager that the TVCS D could transfer the unused grant during the grant extension period to another qualified district that is currently under contract with the State to avoid the funds not getting used. The Muir Beach Community Services District is a similar small Special district to the TVCS D, which provides Park and Recreation facilities to its community and broader coastal visitors, currently has several Park trail revitalization projects that would be good candidates for the grant, and is willing to take on the contractual obligations of the grant terms.

XIV. Old Business

XV. Adjournment

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

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

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

Board of Directors:

Donna Clavaud, President ● Bill Bonini, Vice President ● Dru Fallon O'Neill ● John Ward ● David Kitts



TVCS D Board of Director's Meeting Minutes
Date: Wednesday, January 10, 2024 7:00 pm

Alternate Location: Tomales Presbyterian Church, 11 Church Street, Tomales

Board Members Present: Donna Clavaud, President; Bill Bonini, Vice President; David Kitts, John Ward

Board Members Absent: Dru Fallon O'Neill

Staff/Contractors Present: Mary Halley, TVCS D General Manager; Cynthia Hammond, TVCS D Recording Secretary; Bonnie MacLaird, TVCS D Financial Services

Staff/Contractors Absent: None

Others Present: None

I. Call to Order

Donna Clavaud called the meeting to order at 7:06 pm and gave appreciation to the Tomales Presbyterian Church for allowing & welcoming TVCS D to conduct the January 10, 2024 Board meeting at the Church due to a conflict with the Tomales Town Hall event.

II. Annual Election of TVCS D Board Officers for Calendar Year 2024

Donna Clavaud opened the floor for nominations for the TVCS D Annual Election of Officers for Calendar Year 2024. John Ward recommended nominating the current incumbents; Donna Clavaud for TVCS D President; Bill Bonini for TVCS D Vice President. David Kitts agreed with this recommendation. Donna Clavaud said she would be honored to continue the roll as the TVCS D President and Bill Bonini said he was fine and happy to remain as the TVCS D Vice President.

John Ward nominated Donna Clavaud to remain as the TVCS D Board President & Bill Bonini to remain as the TVCS D Vice President. David Kitts seconded the motion. M/S/C

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

None.

IV. Approval of January 10, 2024 TVCS D BOD Meeting Agenda

David Kitts motioned to Approve the January 10, 2024 TVCS D BOD Meeting Agenda. Bill Bonini seconded the motion. M/S/C

V. Consent Calendar

All items on the Consent Calendar are considered to be either routine or non-controversial and will be enacted by a single blanket action of the Board. Upon request from a Board member or any member of the public, individual items may be removed from the Consent Calendar in which case they will be discussed in the meeting (under Items Removed from the Consent Calendar).

a. Approval of November 8, 2023 TVCS D Board Meeting Minutes

- b. Approval of December 18, 2023 Special Board Meeting Minutes and Signed Resolution #2023-07**
- c. Review and Approve Check Registers & Expenditures for November & December, 2023**
- d. Review and Approve Financial Statements for November & December, 2023**

David Kitts motioned to Approve the Consent Calendar. John Ward seconded the motion. M/S/C

VI. Items Removed from Consent Calendar

Items moved from the Consent Calendar to the Regular Agenda, if any.

None

VII. Board Member Reports

1. Quick Review of being an Effective Board Member from California Special District Association (CSDA) & California Rural Water Association (CRWA) from TVCSD Board President.

Donna Clavaud asked if the TVCSD Board thought they were an effective Board and if so, what are the qualities of the TVCSD Board. Bill Bonini said there was good communication and respect among the Board, staff & Contractors; a lot of accomplishments have been made; General Manager, Mary Halley has been effective in accomplishing goals and has been a great General Manager. David Kitts said the Board has done a great job identifying and prioritizing the big issues the Board faces. John Ward said he was pleased being on the Board and acknowledged the good work by the General Manager, Contractor’s and staff. Donna Clavaud acknowledged John Ward’s crucial role work on the Finance Advisory Committee – to increase transparency and comprehension of financial reports. Donna Clavaud stressed Board effectiveness as mission driven, member focused and the commitment to outcomes. Cynthia Hammond will provide copies, and/or email links, of the CSDA Board Member Handbook to Board, Contractors and staff and will confirm with CSDA that Board Members are receiving the publications. Donna Clavaud asked the Board to submit a Board governance topic each month to be added to the agenda for discussion.

VIII. Committee Reports

a. Park Advisory Committee (PAC)

1. No PAC meetings were held in November 2023 or December 2023. Next meeting is undetermined. PAC meetings have been meeting irregularly as it has been a challenge getting a quorum.

2. Thank you to Tomales volunteers for installing the Christmas tree at the Tomales Community Park. Dru Fallon O’Neill was acknowledged for donating & installing the Christmas tree.

3. Received 12/6/2023 Marin Century’s Marin Cyclists Club charitable donation of \$1,000; Club requests how funds will be spent.

Donna Clavaud read the charitable donation (\$1,000) letter from Marin Century’s Marin Cyclists Club letter stipulating how their charitable donation would be used. Donna Clavaud proposed using the funds to purchase bike rack(s) for the Tomales Community Park as there are none. Two (2) bike racks would accommodate eight (8) bikes. One (1) rack would be placed at the top of the Park and one (1) would be placed at the bottom. This purchase would satisfy PAC and the community at large. John Ward asked if TVCSD would match the charitable contribution. Bill Bonini suggested waiting to see how they fit and how the racks are being used before adding more bike racks.

Bill Bonini motioned to support and allocate the \$1,000 charitable contribution from Marin Century’s Marin Cyclists Club for two (2) bike racks for the Tomales Community Park. David Kitts seconded the motion. M/S/C

4. Review estimate and approve purchases & location(s) of bike racks.

Donna Clavaud reviewed the bike rack(s) estimate for \$1090, including the shipping.

Bill Bonini motioned approve the purchase of two (2) bike racks for the Tomales Community Park. David Kitts seconded the motion. M/S/C

Donna Clavaud will order the bike racks this week.

5. Review & approve the estimate received from Ross Recreation Equipment Co. by David Judd, for the Dutton play structure safety upgrade parts (while this repair is urgent for public health & safety, this pricing estimate may vary and; does not clarify cost or schedule for installation, if any).

Bill Bonini said he inspected the fifty eight (58) CableCore Cables for the Dutton play structure, at the Tomales Community Park, and they need to be replaced as the rubber is disintegrating. Donna Clavaud concurred as this is a public safety issue. Estimate is \$2,530, freight and tax included. Bill Bonini and John Ward will do the installation as volunteers – saving labor costs.

David Kitts motioned to approve the purchase of fifty eight (58) CableCore Cables for the Dutton play structure, at the Tomales Community Park, from Ross Recreation Equipment Co. John Ward seconded the motion. M/S/C

Bill Bonini asked that the parts be delivered to his residence.

6. BBQ rehab, shade sail, and North fence projects will be on hold until Fiscal Year 2024/2025.

This is a statement, no further discussion.

7. Performance Reviews are due for Edgar Martinez & Henry Elfstrom, part-time Tomales Community Park contractors.

Donna Clavaud said she will schedule the performance reviews for Edgar Martinez and Henry Elfstrom; part-time Tomales Community Park contractors.

Additionally, Bill Bonini reported the water fountain has been turned off since the end of October due to a freezing sensor. David Judd is scheduling the repair; the sensor needs to be replaced at minimal expense. Donna Clavaud said it was the Tomales Community Park Advisory Committees responsibility to bring up issues concerning the Park before the TVCSD Board in order to resolve issues. John Ward suggested the Tomales Community Park Advisory Committee attend a Regular TVCSD Board meeting to review their responsibilities and procedures; Bill Bonini and Donna Clavaud both reported Park responsibilities and procedures have already been explained numerous times and perhaps a structural change needs to take place. Donna Clavaud also reiterated that in the TVCSD Policy Manual, under Standing Committees, it explains that the TVCSD Board President has the authority to pause/restructure Standing Committees. Mary Halley noted much has been accomplished at the Tomales Community Park and achievements have been done correctly and thoughtfully with steady progress: hiring part time Park Maintenance, an improved clean-up and chipper day scheduling, more organized rentals, automatic time locks for restroom doors, and new bilingual signage, etc. Mary Halley also reiterated that the big projects such as the BBQ rehab and fence replacement both need more thought and budgeting. Donna Clavaud also brought up the fact that decisions need to be made regarding who would be responsible for cleaning, maintaining, legal issues, insurance and details regarding the BBQ rehab. Bill Bonini suggested putting the fence as a priority once the storm related sewer work deadline projects for the District have been completed.

b. Financial Advisory Committee (FAC)

1. Review FAC Meeting Minutes from November 27, 2023. No FAC meeting was held in December 2023. November 27, 2023 FAC Meeting Minutes were approved on January 10, 2024.

Donna Clavaud reported that the FAC Meeting Minutes from November 27, 2023 focused on exploring and discussing handling of funds; best interest rates for Certificate of Deposits (CD's), and how to allocate money in reserve accounts. Bonnie MacLaird said the \$40,000 CD under the Sewer balance sheet, was designated unrestricted for Capital Improvements and \$5,293 is in a money market account.

2. Distribution of Amended and Approved TVCSD Policy Manual. (TVCSD Policy Manual will be available on the TVCSD website by January 11, 2024 for all, including residents, businesses, schools, churches, contractors, County/State Officials, Auditors and the general public. Hard copies may be obtained by contacting TVCSD. Please note, fees will apply for hard copies and there will be a seven (7) work day lead time).

Amended and Approved TVCSD Policy Manual was distributed to the TVCSD Board, Mary Halley; General Manager & Financial Manager; Bonnie MacLaird. Donna Clavaud said the Policy Manual would grow and would be added to as necessary. Donna Clavaud extended her appreciation to Melinda Bell, Deborah Parrish, the Financial Advisory Committee, Mary Halley and Cynthia Hammond for their contributions of the Amended and Approved TVCSD Policy Manual contents and design.

IX. Financial Report (Bonnie MacLaird)

a. Review Financial Narrative

Financial narrative was reviewed.

It was brought up that "Notes" on the Profit & Loss statements state "Missing Invoice" and this could be confusing. "Missing Invoice" refers to the moment the Profit and Loss statement was generated; Invoice was billed but has yet to be received. John Ward suggested using the word "Pending" instead of "Missing". John Ward also questioned the \$281.60 on the Sewer checking detail and asked if this was part of JM Integration's contract. Mary Halley said it was part of their contract and JM Integration can bill monthly.

X. General Manager's Report

Mary Halley expressed her appreciation of excellence to the TVCSD Board with a balance of talents and skills, working together, prioritizing and focusing on projects which include. As examples, Mary Halley noted Donna Clavaud's leadership, Bill Bonini's historical knowledge and John Ward's contribution to the transparency and clarity of financial statements. Bill Bonini and Donna Clavaud both agreed that it takes a team with great working relationships to achieve shared priority outcomes.

Mary Halley reviewed her General Manager's report which included the following:

1. SCADA:

The lift station control panel is now complete and JM Integrations has requisitioned with Primex to build the other panels. Mary Halley confirmed with Brandon Jacka, NSU Regional Operations Manager, and he agreed with the requisition. Installation is estimated to begin in March 2024; Mary Halley requested an addendum allowing for a time extension and the outsourcing of the control panels which makes sure the project is documented for grant reimbursement and the final delivery date no later than June 30th, 2024. TVCSD Board is required to approve the JM Integration addendum to extend the contract period and delivery date (see below under **Item a**).

2. FEMA/CalOES: Disaster Assistance Program for North Coast Storm event 4783

All projects have been finalized and obligated (approved) except for Mary Halley's Management costs. Project details and funding amounts are listed in General Manager's report.

3. Treatment Ponds:

NSU needed to replace the Pond 3 aerator and the Pond 3 disconnect. Pond 2 aerator bearings have already been replaced once and now wearing out and quite load, so NSU has recommended replacing sooner than later; estimated cost is \$3, 288 including parts and labor. Mary Halley will coordinate with NSU to replace the Pond 2 aerator.

4. Sewer Equipment:

NSU will replace the two (2) Irrigation Field Pumps & two (2) Reserve Lift Station Grinder Pumps. NSU proposal is \$23,132 and costs have been budgeted for this year.

5. Connections:

One (1) new application has been received and is in process for a new sewer connection.

6. NSU:

NSU contract will need to be approved for another three (3) month short term extension. Current contract extension expires on 3/31/2024.

a. Review and Confirm Addendum to the Wastewater SCADA Contract-Agreement that Approves Contractor Assigns and Time Extension Dated 12/28/2023

Bill Bonini motioned to Approve the Addendum to the Wastewater SCADA Contract-Agreement that Approves Contractor Assigns and Time Extension Dated 12/28/2023. John Ward seconded the motion. M/S/C

Donna Clavaud mentioned she would meet with Scott Hochstrasser and Tom Flynn to discuss micro-grids. Scott Hochstrasser and Tom Flynn resubmitted a grant to develop collaborative micro-grid projects for Tomales and Dillon Beach. Donna Clavaud will report back to the TVCSD Board regarding the meeting which is scheduled for January 11, 2024.

XI. NSU Report

a. Review October & November NSU Reports

Reports were reviewed.

XII. Pending Business

1. Status of TVCSD to Research & Purchase November 8, 2023 Board Approved two (2) Irrigation Field Pumps & two (2) Reserve Lift Station Grinder Pumps.

Discussed above, under Item 6.

2. Need TVCSD Board assistance to identify parcel numbers in the District that require additional information; mailing addresses and/or new owners. Any information should be sent directly to TVCSD Staff only as this is confidential information and is required for County sewer taxes only. (TVCSD has physical street addresses).

Bill Bonini offered to assist in obtaining missing parcel owner information.

XIII. Other Business

None

XIV. New Business

a. Adopt Resolution 2024-01: Authorizes TVCSD Financial Services Treasurer Staff/Contractor to Open Bank Accounts for Funds Received from Federal and/or Grants, County Tax Allocations, Measure A Disbursements, Other Grants or Major Donations, etc. to Fulfill Requests for Verifications by Legal or Banking Institutions or Auditors

Bill Bonini motioned to Authorize TVCSD Financial Services Treasurer Staff/Contractor to Open Bank Accounts for Funds Received from Federal and/or Grants, County Tax Allocations, Measure A Disbursements, Other Grants or Major Donations, etc. to Fulfill Requests for Verifications by Legal or Banking Institutions or Auditors. John Ward seconded the motion. M/S/C

XV. Old Business

None

XVI. Correspondence

None. This item will be removed from further agendas as it is not needed. Any correspondence is reported in the TVCSD General Manager’s report; from the TVCSD President; other Board Members; staff or Contractors.

XVII. Adjournment

John Ward motioned to adjourn the January 10, 2024 TVCSD Board Meeting. Bill Bonini seconded the motion. M/S/C

Meeting was adjourned at 9:53 pm.

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

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

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Board of Directors:

Donna Clavaud, President ● Bill Bonini, Vice President ● Dru Fallon O’Neill ● John Ward ● David Kitts

**SEWER - Checking Account Detail
JANUARY 2024**

Date	#	Payee	Amount
01/02/2024	Autopay	AT&T: office	(117.70)
01/06/2024	5309	Bonnie MacLaird: financial svcs Dec	(1,303.56)
01/06/2024	Xfer	Xfer for Operating expenses in Jan 2024	20,000.00
01/07/2024	5308	Kristin Lawson: Rent	(300.00)
01/08/2024	5310	Hammond, Cynthia: Secretarial Svcs Dec	(1,166.18)
01/08/2024	BoM#18	Natural Systems Utilities: flow meter batteries	(117.04)
01/08/2024	BoM#20	Brelje and Race Laboratories, Inc.	(324.00)
01/08/2024	BoM#21	Mary Halley: GM fees Dec	(3,039.30)
01/10/2024	5311	JM Integration LLC: SCADA	(9,102.73)
01/16/2024	5312	Clavaud, Donna: Q4-2023 board stipend	(277.05)
01/16/2024	BoM#22	Brelje and Race Laboratories, Inc.	(300.00)
01/17/2024	BoM#23	EDD: state payroll tax	(58.88)
01/22/2024	Autopay	Intuit / QBO: online filing of 1099s	(34.92)
01/22/2024	Autopay	PGE: Sewer	(423.83)
01/22/2024	Autopay	Sonic: website	(7.95)
01/23/2024	5313	Natural Systems Utilities: System Operator	(10,230.81)
01/23/2024	5315	SDRMA: Workers Comp due	(6.96)
01/23/2024	5314	Internal Revenue Service: Fed payroll tax	(353.60)
01/23/2024	Xfer	Xfer for Operating Expenses	12,000.00
01/24/2024	5317	Robert Johnson: State Contr Finan Report	(315.00)
01/24/2024	5316	Melinda K. Bell: Sept-Nov advice	(209.00)
01/24/2024	Debit	Staples: W2 forms & online filing	(42.69)
01/29/2024	Autopay	Intuit / QBO: monthly subscription	(60.00)
1/31/2024	Autopay	AT&T: Plant	(155.79)
1/30/2024	5318	Robert Johnson: Audit FY22/23	(4,998.00)
01/31/2024	Xfer	PARK reimburse SEWER for share of Policy Manual costs	160.12
01/31/2024	Xfer	PARK reimburse SEWER Q4 Secretarial Work & taxes	678.12
1/31/2024	Interest	Bank of Marin: January interest earned	0.05
		Spent:	(32,944.99)
		Amt Added:	32,838.29
		Net Change:	(106.70)

**PARK - Checking Account Detail
JANUARY 2024**

Date	#	Payee	Amount
01/03/2024	1471	USPS: stamps	(26.40)
01/07/2024	1468	Elfstrom: Park Groundskeeper	(385.00)
01/07/2024	1472	Bonnie MacLaird: financial services	(665.56)
01/07/2024	1473	Martinez, Edgar: Park Maintenance	(620.00)
01/11/2024	1474	Elan Financial Services: credit card, admin	(5.00)
01/17/2024	Autopay	PGE: Park electricity	(26.73)
01/17/2024	1475	Martinez, Maria: Park garbage collection	(206.61)
01/17/2024	1476	Robert W Johnson: State Controller Financial Report	(210.00)
01/29/2024	1477	VOID: Misprint	0.00
01/29/2024	1478	Robert W Johnson: Audit of FY22/23	(5,102.00)
01/29/2024	Xfer	From MM to Checking: for Park Ops	10,000.00
01/31/2024	Xfer	Reimburse SEWER for share of Policy Manual costs	(160.12)
01/31/2024	Xfer	Reimburse SEWER for Q4 Secretarial Work & Payroll taxes	(678.12)
01/31/2024	Interest	Bank of Marin: January interest earned	0.02
		Spent:	(8,085.54)
		Amt Added:	10,000.02
		Net Change:	1,914.48

**TOMALES VILLAGE
COMMUNITY SERVICES DISTRICT**

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES**

June 30, 2023

ROBERT W. JOHNSON
Certified Public Accountant



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohsoncpagroup@gmail.com | 916.723.2555
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January 5, 2024

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

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, and each major fund of Tomales Village Community Services District as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Tomales Village Community Services District's system of internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

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

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation
Citrus Heights, California
January 5, 2024

1. Review of Operations – Government-Wide (Sewer and Parks):

	Sewer		Park	
	2023	2022	2023	2022
Operating revenues	\$ 245,737	\$ 185,199	\$ 1,045	\$ 2,137
Operating expenses	<u>254,488</u>	<u>281,180</u>	<u>44,136</u>	<u>29,203</u>
Operating loss	(8,751)	(95,981)	(43,091)	(27,066)
Non-operating revenues/ (expenses)	<u>20,240</u>	<u>17,781</u>	<u>25,100</u>	<u>41,999</u>
Income (loss) before contributions	11,489	(78,200)	(17,991)	14,933
Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income (loss)	\$ <u>11,489</u>	\$ <u>(78,200)</u>	\$ <u>(17,991)</u>	\$ <u>14,933</u>
Cash	\$ <u>209,236</u>	\$ <u>159,219</u>	\$ <u>118,076</u>	\$ <u>124,835</u>

Observations:

Operating results comparison:

Sewer	\$ 89,689
Park	<u>(32,924)</u>
Overall increase in net income	<u>\$ 56,765</u>

Cash comparison:

Sewer	\$ 50,017
Park	<u>(6,759)</u>
Overall increase in cash	<u>\$ 43,258</u>

2. Prior Year Recommendation:

a. Data Backup:

Observation and Recommendation:

The District's accounting is currently being backed up on contract Controller's external drive. There is currently no cloud backup of accounting data.

Recommend that District secure a cloud backup system. Cloud backup enables your organization to send a copy of your cloud data to another location so that if your data is compromised, you can restore information, ensure business continuity, and defend against devastating IT crises – such as data corruption, malicious attack (virus or malware), accidental deletion of data or natural disaster.

Follow-up:

The District is now using a cloud backup system for both the accounting and the administration files.

**TOMALES VILLAGE
COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

for the year ended June 30, 2023

ROBERT W. JOHNSON
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities and each major fund of Tomales Village Community Services District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of Tomales Village Community Services District as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and State Regulations governing Special Districts.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Tomales Village Community Services District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tomales Village Community Services District 's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tomales Village Community Services District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Tomales Village Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Tomales Village Community Services District's basic financial statements. The accompanying supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Robert W. Johnson, An Accountancy Corporation

Citrus Heights, California
January 5, 2024

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2023

	Governmental Fund		Enterprise Fund		
	General Fund	Park Adjustments	Statement of Net Position	Sewer	Total
ASSETS					
Current assets:					
Cash and cash equivalents (Note 3)	\$ 86,435	\$ -	\$ 86,435	\$ 165,831	\$ 252,266
LAIF (Note 3)	31,641	-	31,641	18,123	49,764
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Current portion of note receivable (Note 4)	-	-	-	2,191	2,191
Interfund receivable	-	-	-	33	33
Total current assets	<u>118,076</u>	<u>-</u>	<u>118,076</u>	<u>186,178</u>	<u>304,254</u>
Other assets:					
Note receivable, net of current portion (Note 4)	-	-	-	5,314	5,314
Restricted cash – LAIF (Note 3)	-	-	-	25,282	25,282
Total other assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,596</u>	<u>30,596</u>
Capital assets, at cost (Notes 5 and 6):					
Less accumulated depreciation	-	593,790	593,790	2,095,758	2,689,548
	<u>-</u>	<u>118,557</u>	<u>118,557</u>	<u>869,547</u>	<u>988,104</u>
	<u>-</u>	<u>475,233</u>	<u>475,233</u>	<u>1,226,211</u>	<u>1,701,444</u>
	<u>\$ 118,076</u>	<u>\$ 475,233</u>	<u>\$ 593,309</u>	<u>\$1,442,985</u>	<u>\$2,036,294</u>

See notes to financial statements

LIABILITIES	Governmental Fund		Statement of Net Position	Enterprise Fund	
	General Fund	Park Adjustments		Sewer	Total
Current liabilities:					
Current portion of long-term debt (Note 6)	\$ -	\$ -	\$ -	\$ 41,441	\$ 41,441
Accounts payable	1,755	-	1,755	12,264	14,019
Interfund payable	<u>33</u>	<u>-</u>	<u>33</u>	<u>-</u>	<u>33</u>
Total current liabilities	<u>1,788</u>	<u>-</u>	<u>1,788</u>	<u>53,705</u>	<u>55,493</u>
Long-term debt, net of current portion (Note 6)	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,383</u>	<u>87,383</u>
Total liabilities	<u>1,788</u>	<u>-</u>	<u>1,788</u>	<u>141,088</u>	<u>142,876</u>
Fund balances/ net position					
Fund balances (Note 8):					
Unassigned	<u>116,288</u>	<u>(116,288)</u>	<u>-</u>		
Total fund balances	<u>116,288</u>	<u>(116,288)</u>	<u>-</u>		
Total liabilities and fund balances	<u>\$ 118,076</u>				
Net position (Note 8):					
Net investment in capital assets		475,233	475,233	1,097,388	1,572,621
Restricted		-	-	25,282	25,282
Unrestricted		<u>116,288</u>	<u>116,288</u>	<u>179,227</u>	<u>295,515</u>
Total net position		<u>591,521</u>	<u>591,521</u>	<u>1,301,897</u>	<u>1,893,418</u>
		<u>\$ 475,233</u>	<u>\$ 593,309</u>	<u>\$ 1,442,985</u>	<u>\$ 2,036,294</u>

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES AND CHANGES
OF NET POSITION
for the year ended June 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
Park	\$ <u>44,136</u>	\$ <u>-</u>	\$ <u>1,045</u>	\$ <u>-</u>
Total governmental activities	<u>44,136</u>	<u>-</u>	<u>1,045</u>	<u>-</u>
Business-type activities:				
Sewer	<u>254,488</u>	<u>245,737</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>254,488</u>	<u>245,737</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 298,624</u>	<u>\$ 245,737</u>	<u>\$ 1,045</u>	<u>\$ -</u>

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

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

See notes to financial statements

Net (Expense) and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$(<u>43,091</u>)		\$(<u>43,091</u>)
(<u>43,091</u>)		(<u>43,091</u>)
	\$(<u>8,751</u>)	(<u>8,751</u>)
	(<u>8,751</u>)	(<u>8,751</u>)
(<u>43,091</u>)	(<u>8,751</u>)	(<u>51,842</u>)
-	10,211	10,211
641	1,737	2,378
24,459	8,933	33,392
<u>-</u>	(<u>641</u>)	(<u>641</u>)
<u>25,100</u>	<u>20,240</u>	<u>45,340</u>
(17,991)	11,489	(6,502)
<u>609,512</u>	<u>1,290,408</u>	<u>1,899,920</u>
<u>\$ 591,521</u>	<u>\$ 1,301,897</u>	<u>\$ 1,893,418</u>

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ENTERPRISE FUND - SEWER
for the year ended June 30, 2023

Operating revenues:		
Service charges		\$ 225,737
Connection fees		20,000
Other		<u> -</u>
Total operating revenues		245,737
Operating expenses:		
Collection	\$ 17,039	
Treatment	53,621	
Disposal	34,748	
Administrative and general	105,658	
Depreciation	<u>43,422</u>	
Total operating expenses		<u>254,488</u>
Operating loss		(8,751)
Non-operating revenues (expenses):		
Property taxes	10,211	
Interest income	1,737	
SUSD sinking fund revenue	8,765	
Other revenue	168	
Interest expense	<u>(641)</u>	
		<u>20,240</u>
Income/(loss) before contributions		11,489
Capital contributions		<u> -</u>
Change in net position		11,489
Total net position:		
Beginning		<u>1,290,408</u>
Ending		<u>\$1,301,897</u>

See notes to financial statements

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF CASH FLOWS
ENTERPRISE FUND - SEWER
for the year ended June 30, 2023

Cash flows from operating activities:		
Receipts from customers		\$ 245,737
Payments to suppliers		(214,525)
Payments to employees		<u>(8,122)</u>
Net cash provided by (to) operating activities		23,090
Cash flows from noncapital financing activities:		
Property taxes and other income		19,144
Cash flows from capital and related financing activities:		
New debt issued	\$ 75,000	
Payment of long-term debt	(43,595)	
Interest expense	(641)	
Property additions	<u>(24,718)</u>	6,046
Cash flows from investing activities:		
Interest income		<u>1,737</u>
Net increase(decrease) in cash and cash equivalents		50,017
Cash and cash equivalents:		
Beginning of year		<u>159,219</u>
End of year		<u>\$ 209,236</u>

See notes to financial statements

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF CASH FLOWS, continued
ENTERPRISE FUND - SEWER
for the year ended June 30, 2023

Reconciliation of operating income (loss) to net cash provided by (to) operating activities:		
Operating loss		\$(8,751)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	\$ 43,422	
Changes in operating assets and liabilities:		
Receivables	2,203	
Interfund receivable	(33)	
Prepays	14,961	
Payables	<u>(28,712)</u>	
Total adjustments		<u>31,841</u>
Net cash provided by (to) operating activities		<u>\$ 23,090</u>

Supplemental information:		
Cash expended for interest		<u>\$ 641</u>

See notes to financial statements

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND - PARK
for the year ended June 30, 2023

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Park	\$ 32,589	\$ -	\$ 32,589
Capital outlay	-	-	-
Depreciation	<u>-</u>	<u>11,547</u>	<u>11,547</u>
Total program expenditures/ expenses	<u>32,589</u>	<u>11,547</u>	<u>44,136</u>
Program revenues:			
Service fees	<u>-</u>	<u>-</u>	<u>-</u>
General revenues:			
Property taxes	-	-	-
Measure A	23,659	-	23,659
Contributions	1,045	-	1,045
Interest	641	-	641
Other	<u>800</u>	<u>-</u>	<u>800</u>
	<u>26,145</u>	<u>-</u>	<u>26,145</u>
Excess of revenues over expenditures/changes in net position	(6,444)	(11,547)	(17,991)
Beginning fund balances/ net position	<u>122,732</u>	<u>486,780</u>	<u>609,512</u>
Ending fund balances/ net position	<u>\$ 116,288</u>	<u>\$ 475,233</u>	<u>\$ 591,521</u>

See notes to financial statements

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
GOVERNMENTAL FUND - PARK
for the year ended June 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Measure A	33,000	23,659	(9,341)
Contributions	1,000	1,045	45
Grants	-	-	-
Interest	180	641	461
Rental	800	800	-
Power refund	-	-	-
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>34,980</u>	<u>26,145</u>	<u>(8,835)</u>
Expenditures:			
Measure A - maintenance	24,800	32,589	(7,789)
Measure A - capital outlay	39,000	-	39,000
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>63,800</u>	<u>32,589</u>	<u>31,211</u>
Excess of revenues (expenditures)	<u>\$ (28,820)</u>	<u>\$ (6,444)</u>	<u>\$ 22,376</u>

See notes to financial statements

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2023

1. Organization:

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

2. Summary of Significant Accounting Policies:

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

Measurement Focus

Government-Wide Statements – The statement of net position and the statement of activities display information about the primary government. These statements include the financial activities of the overall District. The District’s government-wide financial statements distinguish between the governmental and business-type activities of the District. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties. Separate statements for each fund category – governmental and proprietary – are presented.

Fund Financial Statements – The fund financial statements provide information about the District’s funds. Separate statements for each fund category – governmental and proprietary – are presented. The District reported the following funds in the accompanying financial statements:

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2023

2. Summary of Significant Accounting Policies, continued:

Measurement Focus, continued

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

General Fund- The general fund is a governmental fund is used to account for all financial resources of the park department. This fund is mainly supported by taxes and intergovernmental revenues.

Basis of Accounting

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

The proprietary fund distinguishes operating revenues and expenses from nonoperating items. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. Nonoperating revenues, such as grants, donations and investment earnings, result from nonexchange transactions or ancillary activities. All revenues and expenses not meeting the definition of operating revenues and expenses are reported as nonoperating.

The governmental fund is accounted for on a current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are recorded when received in cash, except revenues subject to accrual (generally 60 days after year-end) are recognized when due. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2023

2. Summary of Significant Accounting Policies, continued:

Basis of Accounting, continued

The District has combined the statements of net position and the statement of activities, with the balance sheet and the statement of revenues, expenditures, and changes in fund balances, into two statements, the statement of net position and governmental funds balance sheet and the statement of activities and governmental fund revenues, expenditures, and changes in fund balances, for simplicity.

Capital Assets

Capital assets are recorded on the basis of purchase cost.

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

Maintenance, repairs and renewals of a minor nature are charged to expense as incurred. Major repairs or renewals and betterments which extend the useful life are capitalized.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents, including restricted assets. Cash in banks and deposits in the State of California Local Agency Investment Fund (LAIF) are considered to be cash and cash equivalents.

Investments

Investments consist of LAIF (State of California pooled investment fund). Investments are stated at fair value. Such investment is within the State statutes and the District's investment policy.

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2023

2. Summary of Significant Accounting Policies, continued:

Use of Estimates

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

Budget and Budgetary Accounting

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

Property Taxes

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

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2023

2. Summary of Significant Accounting Policies, continued:

Net Position and Fund Balance

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

Fund balance is classified in the following categories:

Restricted – includes fund balance amounts that are subject to externally enforceable legal restrictions or constrained for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed – includes fund balance amount that can only be used for specific purposes pursuant to constraints imposed by the formal actions of the District’s Board of Directors.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned – includes fund balance which has not been classified within the above mentioned categories.

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2023

3. Cash and Investments:

Cash and investments as of June 30, 2023 consisted of the following:

Checking (2)	\$ 7,984
Certificates of deposit (2)	95,271
Money market (2)	<u>149,011</u>
	<u>252,266</u>
 Investment in Local Agency Investment Agency (LAIF)	 <u>75,046</u>
 Total cash and investments	 <u>\$327,312</u>

Cash and investments are classified in the accompanying financial statements at June 30, 2023 as follows:

Restricted – connection fees (LAIF)	\$ 25,282
Designated – Measure A funds	83,794
Unrestricted	<u>218,236</u>
	<u>\$ 327,312</u>

At June 30, 2023 the carrying amount of the District's deposits was \$252,266 and the bank balance was \$255,980. The bank balances were covered by Federal depository insurance collateralized as required by State Law (Government Code Section 53630), by the pledging financial institution with assets held in a common pool for the District and other agencies, but not in the name of the District.

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2023

3. Cash and Investments, continued:

Investments:

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

	<u>Carrying Amount</u>	<u>Fair Value</u>
Balance, June 30, 2023		
Local Agency Investment Fund	\$ <u>75,046</u>	\$ <u>75,046</u>

4. Note Receivable:

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 2,191	\$ 450	\$ 2,641
2025	2,321	320	2,641
2026	2,461	180	2,641
2027	<u>532</u>	<u>32</u>	<u>564</u>
	<u>\$ 7,505</u>	<u>\$ 982</u>	<u>\$ 8,487</u>

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2023

5. Capital Assets:

Changes in enterprise capital assets for the year-ended June 30, 2023 are as follows:

<u>Sewer</u>	<u>Balance,</u> <u>7/1/22</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance,</u> <u>6/30/23</u>
Land	\$ 52,788	\$ -	\$ -	\$ 52,788
Machines, pumps & motors	-	24,718	-	24,718
Maps & records	17,248	-	-	17,248
Sewer treatment	791,666	-	-	791,666
Solar equipment	269,945	-	-	269,945
Pond improvements	<u>939,393</u>	<u>-</u>	<u>-</u>	<u>939,393</u>
	<u>\$2,071,040</u>	<u>\$ 24,718</u>	<u>\$ -</u>	<u>\$2,095,758</u>

Changes in governmental capital assets for the year-ended June 30, 2023 are as follows:

<u>Park</u>	<u>Balance,</u> <u>7/1/22</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance,</u> <u>6/30/23</u>
Land	\$ 132,000	\$ -	\$ -	\$ 132,000
Equipment	<u>461,790</u>	<u>-</u>	<u>-</u>	<u>461,790</u>
	<u>\$ 593,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 593,790</u>

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2023

6. Long-term Debt:

The following is a summary of the long-term debt activities for the year ended June 30, 2023:

	<u>Balance,</u> <u>7/1/22</u>	<u>New Debt</u> <u>Issued</u>	<u>Debt</u> <u>Retired</u>	<u>Balance,</u> <u>6/30/23</u>	<u>Current</u> <u>Portion</u>
State Water Resource Control Board	\$ 25,654	\$ -	\$ 25,654	\$ -	\$ -
Clean Renewable Energy Bonds	71,765	-	17,941	53,824	17,941
SCADA Loan	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>23,500</u>
	<u>\$ 97,419</u>	<u>\$ 75,000</u>	<u>\$ 43,595</u>	<u>\$ 128,824</u>	<u>\$ 41,441</u>

State Water Resource Control Board

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

Clean Renewable Energy Bonds

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

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

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2023

6. Long-term Debt, continued:

SCADA Loan

On May 1, 2023 the District entered into an installment purchase agreement for \$75,000 to finance the purchase of a SCADA system. The loan proceeds are sitting in a certificate of deposit at the bank until the system is installed. Commencing on May 1, 2024, three annual payments of \$28,188 including interest of 6.25% will be made through May 1, 2026.

The future annual maturities of all long-term borrowings as of June 30, 2023 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 41,442	\$ 4,688	\$ 46,129
2025	42,910	3,219	46,129
2026	<u>44,471</u>	<u>1,657</u>	<u>46,129</u>
	<u>\$ 128,823</u>	<u>\$ 9,564</u>	<u>\$ 138,387</u>

7. Risk of Loss:

Tomales Village Community Services District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2023 fiscal year, the District purchased certain commercial insurance coverages to provide for those risks.

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2023

8. Equity:

Fund Balance (Park):

Restricted		\$ -
Committed		-
Assigned		-
Unassigned		<u>116,288</u>
		<u>\$ 116,288</u>

Statement of Net Position (Park and Sewer):

Total net position consists of:

Net investment in capital assets		\$1,572,621
Restricted		
Connection fees - sewer		25,282
Unrestricted		
Board designated		
Capital asset reserve – sewer	\$ 40,000	
Operating reserve – sewer	<u>47,962</u>	
	87,962	
Undesignated	<u>207,553</u>	
		<u>295,515</u>
		<u>\$1,893,418</u>

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2023

9. Subsequent Events:

Management has evaluated subsequent events through January 5, 2024, the date these June 30, 2023 financial statements were available to be issued.

10. Major Customer:

The District has one major customer, Shoreline Unified School District, that accounted for \$92,081 (41%) of operating sewer revenues for the year ended June 30, 2023. The District expects to maintain this relationship with the customer.

SUPPLEMENTAL INFORMATION

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT
PRINCIPAL OFFICIALS
for the year ended June 30, 2023

Board of Directors:

Donna Clavaud	President
Bill Bonini	Vice President
Dru Fallon O'Neill	
John Ward	
David Kitts	

Operations:

Mary Halley	General Manager
Bonnie MacLaird	Financial Manager
Cynthia Hammond	Secretary



JANUARY FINANCIAL NARRATIVE for FEBRUARY 2024 BOARD MEETING

This month you'll find the abbreviated set of reports for the month of **January 2024**:

- 1) the Checking Account Detail for Sewer and for Park, on one page
- 2) this Financial Narrative, including the Audit overview and Bank Account balances

SUMMARY of ACCOUNT ACTIVITY

SEWER Checking: had more than usual activity this month. Expenditures were \$32,945.

The non-typical expenditures in January were:

\$9,103 to JM Integration for SCADA;

\$5,606 to Natural Systems Utility (NSU) for aerator motor, parts & repair;

and a combined sum of \$5,313 to Robert W Johnson Accountancy for the Audit FY22/23.

I transferred \$32,000 from the Sewer Money Market savings to the Sewer Checking account to cover operating expenditures.

PARK Checking: expenditures were normal, apart from paying 50% of the FY22/23 audit and state controller report, for a sum of \$5,312, per our decision to allocate expenses between Sewer and Park. The Tomales Park Checking had expenditures of \$7,247. I transferred \$10,000 from Park Money Market to Park Checking to cover operating expenditures.

PARK Money Market: received its second and final deposit of \$23,430.65 Measure A funds for the FY23/24 from the County of Marin.

The Tomales Community Park has now received a total of \$44,671 Measure A funds this fiscal year. By comparison, the Park received only \$23,659 in Measure A funds in the prior fiscal year.

FINANCIAL MANAGER ACTIVITIES:

- January was an exceptionally busy month for me. The out-of-the-ordinary tasks were:
 - SDRMA questionnaire for next year's rates
 - Follow Up queries from Kevin Wright re our Measure A report to County.
 - Q4 Payroll taxes to IRS and EDD. Updated excel sheets for 2024 new tax rates.
 - Year-End taxes: 1099's and W2's. Calculate, complete, file, mail.
 - CA Wage Report
 - Census/Annual Survey of Local Government Finances. Complete and submit.
 - Bank of Marin Bill Pay stopped working for 2+ weeks. F/U daily.
 - Order new checks for Sewer checking account.
 - Received Audit. Sign and send cover sheet to CA State Controller. Circulate.
- **AUDIT:** The FY22/23 Audit was received digitally and in hard copy on January 23. The Board is requested to review and approve the Audit. Hard copies are in the Office. In summary, the Audit found no problems, and listed no issues that need resolving by next year. The auditors were happy with our financial reports and procedures. The Sewer had positive Net Income of \$11,489 and the Park had negative Net Loss of \$17,991 for the FY22/23. The Park's loss is due to receiving only one payment of Measure A funds in the fiscal year. Fortunately, residents of Marin reinstated the sales tax program.

FINANCIAL NARRATIVE – FEBRUARY 2024 BOARD MEETING – continued

Bank Account Balances as of January 31, 2024:

Sewer Checking @ BoM @ .01%	\$6,898	Park Checking @ BoM @ .01%	\$10,884
Sewer Money Market @ BoM @ 3.31%	\$171,167	Park Money Market @ BoM @ 3.31%	\$86,723
Sewer MM CIP Restricted Reserves 3.31%	\$5,309	Park CD @ BoM @ 4.0%	\$20,682
Sewer CD CIP Unrestricted Reserves 4.16%	\$40,142		
Sewer Savings @ LAIF @ 4.01%	<u>\$44,582</u>	Park Savings @ LAIF @ 4.01%	<u>\$32,501</u>
SUM:	\$268,098	SUM:	\$150,790

Interest Earned YTD vs Last YTD, all accounts including LAIF

We are earning good interest due to higher interest rates across a mixture of investments.

	Interest YTD as of 1/31/24	Interest YTD as of 1/31/23	Difference
Sewer	\$5,311	\$1,004	+\$4,307
Park	<u>\$2,911</u>	<u>\$291</u>	<u>+\$2,620</u>
Sum	\$8,222	\$1,295	+\$6,927

On a personal note, I apologize that I will not be attending the February Board Meeting. I will be working remotely from 2/12/24-2/28/24.

Bonnie MacLaird
 TVCSD Financial Manager
 January 2, 2024

GENERAL MANAGER REPORT

FEBRUARY 14, 2024

General Management Statement and Goals

- Management and staff continue to be focused on: 1) FEMA /CalOES RPA storm grants and mitigation projects planning and management for reimbursement, 2) SCADA installation project, 3) Irrigation and lift station pump replacements, 4) Treatment Plant aerator motor repairs, 5) CIP planning, and 6) Winter storm monitoring.

New/Continuing Business

SEWER

- Supervisory Control and Data Acquisition (SCADA) – Jack Miller at JM Integrations (JMI) has received the Treatment Plant design specifications for the control panel from Primex and will review and approve for Primex to start building. We have setup a Dropbox document system to share data as we move towards the installation phase. Based on JMI invoicing and documents, it looks like we are still on schedule for March installation.
- FEMA/CalOES – Disaster Assistance Program for North Coast Storm event 4683 – all projects have been finalized and obligated except for Management costs – which is finalized but does not get obligated until all the other projects are completed. TVCSD has now moved into the CalOES project work and reimbursement phase. When we were transferred over from FEMA to CalOES, our TVCSD account was immediately placed on HOLD status by the CalOES Financial Division until we submitted all required CalOES registration and financial forms (Form 130, Form 89, Form FFTATA, and Form AA) – which was immediately submitted. Subsequently it took over a month and a half of inquiries to confirm that all forms were received and accepted and the HOLDS removed from our account. I've now been informed that there is a temporary statewide HOLD on CalOES for any grant fund disbursements pending State budget authorization – which the CalOES associate said “should be any day now”. Once that HOLD is removed, any projects already completed (P#715721: WWTP – pumping system) will automatically be paid, then the others can payout as the project documentation and invoices are completed and entered into the Grants Portal system. I have started a careful review of all project requirements and we have already started moving ahead with the SCADA project (P#715808: WWTP – electrical-SCADA), and am working with NSU's Brandon Jacka on locating a VAC vendor to move ahead with removing gravel from Pond #1 (P#721810: WWTP – pond stabilization). Then, continuing to look ahead, we will work to have any permits needed in place to plan for the Treatment Plant driveway and culvert work (P#715722: WWTP – access road and gravel) ready to go after 4/15 when the rains end and construction season opens. All projects must be completed by the 7/14/2024 deadline. Any changes to the FEMA/CalOES defined Scope of Work must be pre-approved by FEMA or could jeopardize funding. All project costs will be combined after final completion to determine if there is any cost overruns or underruns. I continue to track my time on the grants and project management for reimbursement at the end (P#726555: Management Costs).

Treatment Ponds, Plant, and Irrigation Field maintenance – NSU will need to replace the motor in the Pond #2 aerator as the bearings are getting very loud and it has already been rebuilt once to extend its useful life. NSU will let us know when the work has been scheduled based on the previous estimated price for the similar recent motor replacement of the Pond #3 aerator. I continue to work with Director Bonini on winter treatment pond monitoring of freeboard levels and inflows between storms. We had two atmospheric river events in January and February which increased pumping time, but fortunately we had just previously pumped down the ponds, as heavy rains had ceased, before the Plant lost power for four days. We have again seen some pretty high inflows during the heaviest rains similar to last year's intrusion levels at about 103 gpm during the heaviest rains, which is only slightly better than last year's 123 gpm. We know there is also residual infiltration, as post storm inflows are still around 25 gpm with saturated soils. NSU has done a good job of tracking storms with planned pumping schedules. Since we purchased the new rain gage for the treatment plant, we have recorded over 20.5" of rain from 12/16/23 to 2/6/2024. Director Bonini has volunteered over 38 hours of his time during the same period monitoring ponds and inflows, clearing trees and cleaning ditches, pulling manhole covers, pumping down the Lift Station vault, and generally keeping a watchful and experienced eye out on facilities.

- Sewer Equipment replacements – NSU has been given the go ahead (based on Board approval) to replace 2 new irrigation pumps this winter and purchase 2 lift station grinder pumps to have on hand as the current pumps are aging out. Brandon Jacka of NSU will let us know when work has been scheduled.

- Capital Improvement Project (CIP) planning - I have started working on a new CIP schedule based on a review of the Auditor's depreciation schedule of fixed assets for the Sewer enterprise, the insurance companies fixed asset list, and the current CIP schedule developed by the previous GM. Once the updated spreadsheet is completed, I will work with our System Operator to develop a more realistic CIP plan for budgeting and planning purposes.
- Connections – the applicant at 15 Carrie St. has submitted a complete application package and the district has sent a conditional letter of approval pending receipt of sewer connection fee and inspection deposit based on one sanitary unit. Applicant has not submitted fees yet, but stated that they hope to start construction April 2024. The district protocol cannot issue the required "Will Serve" notice until fees are received.
- NSU System Operator Contract – the district contract agreement will need to be extended by another 3-month short-term extension to 6.30.24 for the interim period until the SCADA project is completed. The addendum to extend the SCADA project is now through 6/30/2024 as the district's hard stop date for completion and funding.

GENERAL ADMINISTRATION

- Management – developed Resolution 2024-2 authorizing the district to transfer the unused Per Capita grant to another recreation district. Completed renewal of SAM.Gov Unique Entity registration number this month to keep district qualified to apply and receive State and Federal grants. Reviewed district's annual audit reports.

Respectfully Submitted, *Mary Halley*



January 19, 2024

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

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

RE: Self-Monitoring Report
Tomales, Marin County
Order No. R2-2015-0019
I.D. No. 264662
December 2023

Enclosed please find the Self-Monitoring Report.

Operations are satisfactory and maintenance is on schedule.

Currently working on upgrades/repairs to SCADA and radio communication for this system.

Storage ponds were too low to get readings during the month of December.

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

Sincerely,

NATURAL SYSTEMS UTILITIES

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

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

SELF MONITORING REPORT

Date	INF (INFLUENT)						EFF-TR (Treatment Pond No. 3 Eff)										EFF-Discharge		EFF-D (Discharge eff)	
	Daily (KGALS)	Weekly (KGALS)	Ph (Units)	Temp. (C)	BOD (mg/l)	TDS (mg/l)	Nitrate as N	Nitrite as N	TKN mg/L	Amonnonia N mg/L	Tot. Organic Nitrogen mg/L	TDS (mg/L)	BOD mg/l)	pH Units	D.O. (mg/l)	Temp (C)	Daily (KGALS)	Weekly (KGALS)	Cl2 Tank Added (gallons)	Coliform MPN/100
12/1/2023	10.1																			
12/2/2023	10.1																			
12/3/2023	10.1																			
12/4/2023	10.1	71.0	8.5	11.5	210.0	480.0	0.4	<.4	10.0	5.4	4.6	550.0	13.0	7.5	2.3	11.5				
12/5/2023	10.0																			
12/6/2023	10.0																			
12/7/2023	10.0																			
12/8/2023	10.0																			
12/9/2023	10.0																			
12/10/2023	10.0																			
12/11/2023	10.0	70.0										560.0	12.0	7.5	2.2	8.1				
12/12/2023	13.3																			
12/13/2023	13.3																			
12/14/2023	13.3																			
12/15/2023	13.3																			
12/16/2023	13.3																			
12/17/2023	13.3																			
12/18/2023	13.3	93.0										550.0	26.0	7.5	2.3	9.8				
12/19/2023	16.4																			
12/20/2023	16.4																			
12/21/2023	16.4																			
12/22/2023	16.4																			
12/23/2023	16.4																			
12/24/2023	16.4																			
12/25/2023	16.4																			
12/26/2023	16.4																			
12/27/2023	16.4																			
12/28/2023	16.4	164.0										480.0	19.0	7.5	2.5	12.1				
12/29/2023	20.5																			
12/30/2023	20.5																			
12/31/2023	20.5																			
Max	20.5																			#DIV/0!
Min	10.0		8.5	11.5	210.0	480.0	0.4	0.0	10.0	5.4	4.6	480.0	12.0	7.5	2.2	8.1				0.0
Mean	13.8		8.5	11.5	210.0	480.0			10.0	5.4	4.6	535.0	17.5	7.5	2.3	10.4				#DIV/0!
Total	429.0																0.0			

Month	Treatment Pond # 1				Treatment Pond No. 2				Treatment Pond No. 3				ST-West				ST-East			
Dec-23	F/B	pH	D.O.	Temp.	F/B	pH	D.O.	Temp.	F/B	pH	D.O.	Temp.	F/B	pH	D.O.	Temp.	F/B	pH	D.O.	Temp.
Date	Feet	Units	mg/L	C	Feet	Units	mg/L	C	Feet	Units	mg/L	C	Feet	Units	mg/L	C	Feet	Units	mg/L	C
1																				
2																				
3																				
4	3.1	8.1	4.9	12.3	3.1	8.1	5.9	11.2	3.1	7.5	2.3	10.2	12.0	*	*	*	12.0	*	*	*
5																				
6																				
7																				
8																				
9																				
10																				
11	3.0	8.2	6.6	8.1	3.0	8.1	7.1	7.2	3.0	7.5	2.2	7.1	12.0	*	*	*	12.0	*	*	*
12																				
13																				
14																				
15																				
16																				
17																				
18	3.1	8.1	5.6	11.5	3.1	8.2	7.2	11.1	3.1	7.6	2.8	10.2	12.0	*	*	*	12.0	*	*	*
19																				
20																				
21																				
22																				
23																				
24																				
25																				
26																				
27																				
28	2.9	8.0	8.0	14.9	3.0	7.7	3.5	13.7	3.0	7.5	2.4	12.3	12.0	*	*	*	12.0	*	*	*
29																				
30																				
31																				

* weather conditions prevent from accessing readings safely

**TOMALES TREATMENT PONDS
STANDARD OBSERVATION REPORT**

1. Reporting period (Month/Year) **December 2023**

2. Pond Standard Observation required every week year round.

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 4
Date	<i>12/4/23</i>	<i>12/11/23</i>	<i>12/18/23</i>	<i>12/28/23</i>
Day	Mon.	Mon.	Mon.	Thurs.
Time	8:50	8:50	8:50	8:50
Operator	MG	MG	MG	MG
* Nuisance odors from ponds	N	N	N	N
* Evidence of pond berm seepage	N	N	N	N
Evidence of improper system components and hydraulic integrity	N	N	N	N
Sign posting that wastewater is unsafe to drink	Y	Y	Y	Y

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

**TOMALES INFLUENT HEADWORKS
STANDARD OBSERVATION REPORT**

1.Reporting period (Month/Year) **December 2023**

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

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 4
Date	<i>12/4/23</i>	<i>12/11/23</i>	<i>12/18/23</i>	<i>12/28/23</i>
Day	Mon.	Mon.	Mon.	Thurs.
Time	8:50	8:50	8:50	8:50
Operator	MG	MG	MG	MG
Rain fall, inches	0.0	<i>0.1</i>	<i>0.0</i>	<i>0.1</i>
* Nuisance odors (smell)	N	N	N	N
*Evidence of any standing water	N	N	N	N
* Evidence of mosquitos breeding	N	N	N	N
*Evidence of improper system components and hydraulic integrity	N	N	N	N
* Evidence of structure seepage	N	N	N	N

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

**TOMALES STORAGE PONDS
STANDARD OBSERVATION REPORT**

1. Reporting period (Month/Year) **December 2023**

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

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 4
Date	<i>12/4/23</i>	<i>12/11/23</i>	<i>12/18/23</i>	<i>12/28/23</i>
Day	Mon.	Mon.	Mon.	Thurs.
Time	10:05	10:05	10:05	10:05
Operator	MG	MG	MG	MG
- Nuisance odors from ponds	N	N	N	N
* Evidence of pond berm seepage	N	N	N	N
* Evidence of improper system components and hydraulic integrity	N	N	N	N
Signage that wastewater is unsafe to drink	Y	Y	Y	Y

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

**TOMALES CHLORINE STORAGE TANK
STANDARD OBSERVATION REPORT**

1. Reporting period (Month/Year)

December 2023

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

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 4
Date	<i>12/4/23</i>	<i>12/11/23</i>	<i>12/18/23</i>	<i>12/28/23</i>
Day	Mon.	Mon.	Mon.	Thurs.
Time	9:25	9:25	9:25	9:25
Operator	MG	MG	MG	MG
* Evident of any leaks	N	N	N	N
Cl2 gallons added	0	0	0	0
Warning Signs Improperly Posted	N	N	N	N

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

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

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

Month: December 2023

OBSERVATIONS ARE TO BE PERFORMED WEEKLY WHEN IRRIGATION IS RUNNING

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 4
Date	12/4/23	12/11/23	12/18/23	12/28/23
Day	Mon.	Mon.	Mon.	Thurs.
Time	9:55	9:55	9:55	9:55
Operator	MG	MG	MG	MG
Evidence of standing water	N	N	N	N
* Evidence of runoff from site	N	N	N	N
Evidence of erosion caused by irrigation	N	N	N	N
Evidence of system run off containment system from proper condition and integrity.	N	N	N	N
*Any odors	N	N	N	N
Mosquito breeding resulting from irrigation	N	N	N	N
* Evidence of improper distribution system components and hydraulic integrity	N	N	N	N
Perimeter fence posting informing public wastewater is not safe to drink	Y	Y	Y	Y

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

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

RESOLUTION NO. 24-02

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TOMALES VILLAGE COMMUNITY SERVICES DISTRICT (CSD) AUTHORIZING THE TOMALES VILLAGE CSD TO PASS THROUGH \$177,952 OF THE TOMALES VILLAGE CSD'S PER CAPITA GRANT FUND ALLOCATION FROM THE CALIFORNIA DROUGHT, WATER, PARKS, CLIMATE, COASTAL PROTECTION, AND OUTDOOR ACCESS FOR ALL ACT OF 2018 TO THE MUIR BEACH COMMUNITY SERVICES DISTRICT

WHEREAS Entities that receive an allocation under the Per Capita program may transfer all or part of that allocation to another eligible entity.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Tomales Village Community Services District hereby:

1. Approves the reduction of the Per Capita Grant Fund allocation from the State of California under the Per Capita Grant Program under the California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018.
2. Authorizes the State of California to decrease the Tomales Village Community Services District Per Capita Grant Fund allocation from \$177,952 to \$ 0 to reflect the pass through of \$177,952 to the Muir Beach Community Services District.

PASSED AND ADOPTED by the Board of Directors of the Tomales Village Community Services District at a meeting held on the 14th day of February, 2024.

Clavaud____, Bonini____, O'Neill____, Ward, _____, Kitts____

AYES: _____; NOES: _____; ABSENT: _____; ABSTAINED: _____

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT

ATTEST:

APPROVED:

Mary Halley, General Manager

Donna Clavaud, Board president