

## **Tomales Village Community Services District Special Meeting of Finance Committee**

**Monday, May 20, 2013**

Present: Deborah Parrish (Committee Chair), Sue Sims (TVCS D Board Member), Chick Petersen, Donna Clavaud

Absent: Venta Leon, Bruce Bramson

Guests: Terry and Paul Duffy, Beth Koelker, Patty Oku

The meeting was called to order at 6:30pm by Deborah Parrish and it was agreed that due to the short timeframe for review of the 2013-2014 TVCS D Annual Budget that this special meeting was scheduled and that it was specifically to allow an opportunity for the F.C. to review the draft budget and address any questions in preparation for the TVCS D Public Hearing to be held Wednesday, May 22, 2013.

Minutes were taken by Donna Clavaud. We reviewed the budget draft and the following recommendations and questions are compiled for Board consideration prior to the initial vote. Patty Oku was present to pass out a set of new procedures she wrote for speaking at the Public Hearing to structure comments and offered to make hard copies of our recommendations and questions in order to pass them out at the upcoming meeting. It was agreed that they would be emailed to her for this purpose.

### **RECOMENDATIONS:**

- 1. We request an additional line item be included in the 2013-2014 Annual Budget as a placeholder for an Efficiency Audit to acknowledge the TVCS D Board's commitment to proceed.**
- 2. Combine a Rate Study with an Efficiency Audit since this was referred to in the Executive Budget Summary as a priority but was not included in the draft budget proposal.**
- 3. A TVCS D Policy and Procedure Manual should be the primary goal of the Board for this next fiscal year and should be developed and implemented immediately.**
- 4. Pending the outcome of the Efficiency Audit recommendations, the 2013-2014 Annual Budget should be amended to include line items for hiring a bookkeeper to increase transparency and for Board Member stipends to compensate time and hard work and to aid in recruiting new board members. It is expected that these added expenses will require a re-allocation of the district budget.**

### **QUESTIONS:**

1. Line item # 414.67: Solar ease Administration fee-\$750.00/year-Who receives this fee? How

is this expense allocated?

2. Health Insurance Allowance-How reported on 1099? Reported as income to vendor? Was this expense with supporting 1099 document supplied to this year's auditor for review?

3. Line item # 318.30: Transfer in=\$4,211.00; corresponding Line Item # 423.60: Transfer Out from Tomales Community Park to Sewer-Why is this classified as income and where does this come from?

4. In the Executive Budget Summary, there is reference to saving for future relining of the collection system. Was there an engineering study to substantiate the condition of the system as evidence to prioritize this?

The meeting was adjourned at 8pm.