



**CAZADERO COMMUNITY SERVICES DISTRICT  
REGULAR MEETING**

**Monday, February 11, 2019 6:00PM  
Fire Station 1, 5980 Cazadero Highway**

**AGENDA**

1. Call to Order, Pledge of Allegiance, Roll Call
2. Public Comment
3. Board Member Comment
4. Staff Report
5. New Business: Discussion/Action
  - a. Review consolidation/annexation of Fort Ross vs Management Agreement
  - b. Board of Supervisors Discussion & Vote-Fire Agency Consolidation Planning
  - c. Review tax base at \$200/residential parcel
  - d. Review local lawyer vs LA based counsel
  - e. Finalize Lexipol draft review/present to Board for approval
  - f. Develop and approve a draft letter supporting the efforts of a regional consolidation
  - g. Schedule a summer Town Hall meeting (2 hrs)-Vegetation Mgmt/Evacuation/Senator McGuire or Asm. Wood
  - h. Call/Drill/Stipend Pay Increase
  - i. Draft Audit Review
  - j. Park & Garden Insurance
  - k. District letter to Board of Supervisors-Ord. 13A Vegetation Mgmt.
  - l. SCP Evergreen Program
6. Chief Report
  - a. Fire
  - b. Maintenance
7. Correspondence Discussion/Action
  - a. Email:
    1. Email: Draft letter to Congressman Huffman
    2. United Sonoma County Fire Fighters-Open letter to volunteer firefighters of Sonoma County
    3. Region 5 Board Training flyer
    4. Letter: To Lynda Hopkins re: Frontier Communications
8. Approval of Minutes: Discussion/Action
  - a. Regular Meeting of January 14, 2019
9. Approval of Financials Discussion/Action
  - a. Presentation & Payment of Operating Expenses

- |   |                          |
|---|--------------------------|
| <p>10. Old Business:<br/>a. MSR Update</p> <p>11. Public Comment</p> <p>12. Board Member Comment</p> <p>13. Adjournment</p> | <p>Discussion/Action</p> |
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Disabled Accommodations: If you have a disability, which requires an interpreter or other person to assist you while attending the meeting, please call the District at 707-632-5960

## Heidi Flowers

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**From:** Michael Nicholls  
**Sent:** Saturday, January 26, 2019 1:57 PM  
**To:** Heidi Flowers  
**Subject:** Board of Supervisors Discussion and Vote - Fire Agency Consolidation Planning  
**Attachments:** WebPage.pdf; Untitled attachment 00836.htm

Heidi;

Please include the attached in our Feb 11th Board packet as a discussion item.

Thanks

[https://sonoma-county.granicus.com/MetaViewer.php?view\\_id=&event\\_id=1422&meta\\_id=257507](https://sonoma-county.granicus.com/MetaViewer.php?view_id=&event_id=1422&meta_id=257507)



## County of Sonoma Agenda Item Summary Report

**Agenda Item Number:**  
(This Section for use by Clerk of the Board Only.)

Clerk of the Board  
575 Administration Drive  
Santa Rosa, CA 95403

**To:** Board of Supervisors, County of Sonoma

**Board Agenda Date:** January 29, 2019

**Vote Requirement:** Majority

**Department or Agency Name(s):** County Administrator, Fire and Emergency Services

**Staff Name and Phone Number:**

Jim Colangelo / 565-1152  
Terri Wright / 565-3775

**Supervisorial District(s):**

All

**Title:** Fire Services Project and Annexation Property Tax Exchange Agreements

### Recommended Actions:

- A. Direct staff to coordinate with the Strategic Leadership Group to develop recommendations for the Board to consider the placement of a ½ cent Sales Tax Measure on the November 2019 Ballot to fund Fire Services within the County.
- B. Accept the Strategic Leadership Group's recommendation to analyze the feasibility of consolidating the Fire Protection Districts within the County into a single Fire Protection District.
- C. Approve a Property Tax Transfer Agreement establishing the following:
  - a. Transfer all of the fire related Property Taxes from the proposed annexation area to the Windsor Fire Protection District (WFPD).
  - b. Ongoing annual payments to WFPD in the amount of \$1,589,713 that will be pro-rated for FY 18-19 and annually adjusted thereafter based on the Property Tax Assessed Value of the unincorporated area of the new district.
  - c. Approve a one-time payment of \$500,000.
- D. Authorize the County Administrator to enter into an agreement with the Gold Ridge Fire Protection District to increase staffing and provide Fire Management Services for the Volunteer Fire Companies (VFC) for an annual amount not to exceed \$2,595,483.
- E. Authorize the County Administrator to enter into an agreement with North Bay Fire to provide VFC Administration Services for an annual amount not to exceed \$2,050,000.
- F. Direct staff to return no later than budget hearings with recommendations to implement an Apparatus Replacement plan that analyzes the benefits of a lease vs. purchase.
- G. Direct staff to Execute the following priority steps:
  - a. Identify funding by budget hearings to support the efforts of Bodega Bay, Cloverdale, Geyserville, and Kenwood fire districts to provide 2.0 staffing on their engines.
  - b. Develop a Capital Improvement Plan for Fire Stations within the County.
  - c. Develop a Comprehensive Apparatus Replacement Program for all Fire Agencies within the County.
  - d. Analyze and identify strategies, including AB 8 rate adjustments, which support the long-term financial stability of consolidated district(s).

## **Executive Summary:**

This update on the Fire Services Project provides information regarding the steps that have been taken to date to implement the Fire Services Deployment Plan that was approved by the Board on August 14, 2018 and the steps that have been taken to find partners for each of the Volunteer Fire Companies (VFC's) as previously directed by the Board.

This report includes a recommendation that will provide a partnership with Gold Ridge Fire Protection District (GRFPD) and North Bay Fire (formerly the Volunteer Fire Company Association) to both provide support services to North Bay Fire (NBF) and enhance service levels by staffing the Wilmar station 24/7.

This report also recommends the implementation of the final two Priority Steps that were approved by the Board in August 2018. The 2<sup>nd</sup> Priority Step (Maintaining Existing Service Levels) was approved in November that allocated money to support five agencies in the County. With this report, recommendations to implement the other two priority steps (Providing Funds to the VFC's to implement Plan Staffing Levels and developing an Apparatus Replacement Program) are being addressed.

In addition, this report recommends the approval of a Property Tax Transfer agreement to facilitate the annexation of the Rincon Valley Fire Protection District (RVFPD), Bennett Valley Fire Protection District (BVFPD) and the portion of County Service Area No. 40 (CSA 40) that is served by the Mountain Volunteer Fire Company (MVFC) to the Windsor Fire Protection District (WFPD).

Finally, this action recommends the next priority steps to be taken in implementing the project and asserts the necessity for all County funding to the Districts be provided in a manner that guarantees a permanent funding source to the Districts.

## **Discussion:**

### **Sales Tax**

On August 14, 2018, the Board provided direction to staff to explore various funding sources to identify long term funding for the Fire Service Deployment Plan. As presented in August 2018, the Plan will require approximately \$45 million to implement. To date, the County has invested approximately \$2.5 million in discretionary funds to the Project. With this action, the Board could be investing an additional \$1.5 million to cover ongoing expenses and enhance service levels.

While this commitment of funds has been an impressive prioritization of funds in this challenging budget environment, it is nowhere near the total amount of funds needed to implement the Plan. Expecting the County to redirect tens of millions of dollars from other programs is unrealistic.

New revenue sources are needed if the Plan is to be implemented in the near future. Grant funding can be a positive supplemental funding source for specific onetime costs, but securing ongoing grant funding at the level needed is not possible.

Over a dozen fire districts currently charge a special parcel tax to supplement property taxes in their district, and four more were approved in November. Together, these districts generate approximately \$10 million in local funding. If a \$200 parcel tax was imposed throughout the entire unincorporated area, approximately \$18 million could be generated. However, if such a tax was implemented, the existing special parcel taxes would need to be rescinded in order to avoid double charges and to ensure fairness.

The elimination of the \$10 million in existing special taxes would then net only \$8 million in new revenue, not nearly enough to fund the plan or justify a countywide vote on a new tax.

A ½ cent sales tax measure is a potential funding source to implement the plan in the near future. Under current economic conditions, a County-wide tax (including within the Cities) would generate approximately \$50 million annually. This level of funding would allow for the full implantation of the plan and, if approved in November 2019, the County could expect the first payment of over \$10 million in a little over a year.

In order for the ballot measure to be placed on the November 2019 ballot, the Board would need to take action in June and July to approve the ballot measure wording and to approve an expenditure plan.

### **Organization of Fire Agencies**

The Board has consistently commented on the need to reduce the number of fire agencies in the County. Currently, 39 different fire agencies provide services within the County. These different agencies range from all career staffs in some cities, to combination fire departments, to all volunteer fire districts and to non-profits providing services through the Volunteer Fire Companies.

Some agencies provide Advanced Life Support (ALS) services and ambulance transports, while most provide only Basic Life Support (BLS) and rely on private ambulance companies for transport to medical facilities. As stated above, some agencies have special taxes that have been approved to enhance services, while other rely solely on property taxes.

These differences make it extremely challenging to determine which agencies should be selected when, as now, there are significantly more requests for funding than there is available funding. In addition, the number of agencies makes communication between agencies more challenging and prevents potential efficiencies that could be achieved by standardizing training, policies and equipment.

While there seems to be a general consensus that fewer agencies would be more efficient and effective, and that one agency would provide the ideal structure, there is a lack of agreement on how to reduce that number and over what time period that reduction should occur. The efficiencies that could occur with fewer agencies may come at the loss of local control and identity. Uncertainty about governance issues, distribution of funding and resources, and a lack of local knowledge are other issues that need to be analyzed and addressed.

The SLG is requesting direction to analyze the feasibility of forming a single fire agency in the County and to determine a time frame for achieving that vision. If given this direction, the SLG would return prior to any Board decision on a tax measure with an analysis of the options for reducing the number of fire agencies.

### **Transferring the Support for the Volunteer Fire Companies from Fire and Emergency Services to North Bay Fire and Gold Ridge Fire Protection District**

In late 2017 and early 2018, a Request for Proposals (RFP) was issued to seek interest from local fire agencies to provide support services to the VFCs. Although several responses were received, only Cal Fire provided a response that would provide service to all eleven VFCs. Unfortunately, that initial proposal came in over twice the amount that the County currently spends to provide support services to the VFCs. Furthermore, the Cal Fire proposal would require an 18-24 month negotiation process during which the County could not consider other proposals. Given that some VFCs were already considering annexation to adjacent districts, the cost and time associated with this proposal made it infeasible at this time.

Only two other agencies submitted comprehensive proposals that outlined the services that would be provided to the VFCs and the estimated cost of providing those services. Rincon Valley provided a proposal

to provide service the Mountain VFC (Windsor is proposing a similar plan and cost as part of this action below) and Gold Ridge submitted a proposal for supporting Bloomfield, Bodega and Valley Ford VFC's.

Although no formal proposals (with a comprehensive service plan and estimated costs) were received to provide support to Mayacamas, Camp Meeker and Fort Ross, negotiations have been initiated with Sonoma Valley, Occidental and Cazadero (respectively) to form partnerships. If the Board approves these recommended actions, developing agreements among the six agencies listed above will be a priority.

This combination of formal proposals and interest from neighboring agencies still left four VFCs located near Petaluma without a viable partner. With Board direction to transfer responsibility for the VFCs from FES to another agency, and no viable partners to take that responsibility, the VFCs, reconstituted as North Bay Fire, agreed to take on the support of the VFCs through an agreement with the County.

After a thorough analysis of the pros and cons of North Bay Fire hiring staff to administer the VFCs, it was determined that a contract with another agency for Chief Officer and administrative support was the preferred option.

After months of negotiation with both Windsor/Rincon Valley and Gold Ridge, it was determined that Gold Ridge was best positioned to provide services to all of the VFCs from Bodega to Lakeville (and to the other VFC's until a more appropriate partner was identified).

This report is recommending that the Board delegate authority to the CAO to enter into agreements with North Bay Fire and Gold Ridge to implement this transition and allow the final dissolution of Fire and Emergency Services.

#### **Property Tax Transfer Agreement**

The Board of Supervisors has previously provided direction to staff to seek out fire agencies that could assume the responsibility to provide support services to the eleven volunteer fire companies in CSA 40. Through this proposed action, the WFPD would assume all responsibility for fire response in the area that is served by the Mountain VFC.

In addition, the County's Fire Services Project has identified consolidation of fire agencies in the County as an important step towards achieving the goal of a more effective, efficient and sustainable fire service in the County.

The agreement presented as part of this report would transfer all of the property taxes generated within the affected fire agencies to the Windsor Fire Protection District. In addition, the District is seeking additional funding both to support the Mountain VFC and to enhance services within the newly formed district. This proposed agreement implements two directions previously provided by the Board: to support partnerships among the VFCs with neighboring agencies and to reward these agencies for creating a model for future consolidations.

#### **Fiscal Issues**

One of the challenges of bringing this report to your Board has been the disparity between requests for funding and the available funding. As stated above, the County had previously identified \$2.5 million of annual funding for this project. These recommended actions will require an additional \$1.5 million, which has been identified (see Fiscal Summary below). Another \$350,000 is needed annually for ten years to fund the Apparatus Replacement Program. The decision to allocate that \$350,000 is being deferred until the upcoming Budget Hearings for further consideration.

Although the County has identified an additional \$1.5 million to fund these recommended actions, there is currently another approximately \$2 million in requests from other agencies that are not being

recommended at this time due to the lack of available funding, and due to the fact that the available money is recommended to fund the Board's priorities.

While sufficient funding does not exist for these other requests, the SLG is recommending that the Board adopt a new set of Priority Steps (now that the first three have been accomplished) as specified below.

In addition to the funding detailed above, the Board also has discretion over the approximately \$2.5 million in funding from CSA 40 to provide support for all eleven VFCs.

It is critical that any funding provided by the County to the fire agencies be a permanent funding source that the districts can rely on to hire staff and make long term plans. The fire agencies would prefer that this funding be transferred as an increase in the AB 8 rate for these agencies, but the County is proposing wording, similar to language in the Roseland Annexation to the City of Santa Rosa, that would provide permanent funding that would be subject to the changes in property tax values in the affected area.

### **New Priority Steps**

While the primary focus going forward will need to be determining the organization of fire agencies and exploring a potential sales tax measure, the SLG has identified three new priorities:

1. When additional funding is identified, provide funds to ensure 24/7 2.0 staffing in Bodega bay, Cloverdale, Geyserville and Kenwood (estimated at approximately \$1.7 million);
2. Develop a Capital Improvement Plan for Fire Stations within the County;
3. Develop a Comprehensive Apparatus Replacement Program for all Fire Agencies within the County.

### **SUMMARY**

This action provides direction to staff for further analysis and recommendations to the Board in June, approves funding for the Board's priorities relative to the VFCs, and rewards the first major consolidation of fire agencies.

### **Prior Board Actions:**

11/13/18: Approved a Concurrent Resolution Supporting the Annexation of Territory to the Windsor Fire Protection District

08/14/2018: Approved the Fire Services Deployment Plan and the Priority Steps

06/11/2018: Received an Update on the Fire Services Project

07/19/2016: Approved allocating a percentage of Transient Occupancy sales tax funds towards fire services.

04/19/2016: Adopt a resolution creating the Fire Services Advisory Council and appointing its initial members.

12/09/2015: Receive the interim report on the Fire Services Project and give direction on recommendations of the Advisory Committee

**Strategic Plan Alignment**      Goal 1: Safe, Healthy, and Caring Community

Fire and emergency services are critical to the safety, health, and well-being of Sonoma County's residents and visitors.



<b>Fiscal Summary</b>			
<b>Expenditures</b>	<b>FY 18-19 Adopted</b>	<b>FY 19-20 Projected</b>	<b>FY 20-21 Projected</b>
Budgeted Expenses	1,924,714-0-	6,314,687	
Additional Appropriation Requested	500,000-0-		
<b>Total Expenditures</b>	<b>2,424,714-0-</b>	<b>6,314,687</b>	<b>6,398,447</b>
<b>Funding Sources</b>			
General Fund/WA GF	-0-		
State/Federal	-0-		
Fees/Other	1,924,714-	6,314,687	6,398,447
Use of Fund Balance	-500,000-		
Contingencies	-0-		
<b>Total Sources</b>	<b>2,424,714-</b>	<b>6,314,687</b>	<b>6,398,447</b>
<b>Narrative Explanation of Fiscal Impacts:</b>			
Staff will return during Q2 budget adjustments to obtain \$500,000 in appropriations for the one-time costs. There is sufficient appropriations in CSA 40 and the Fire Services Project fund to fund the remaining recommended expenditures			
<b>Staffing Impacts</b>			
<b>Position Title (Payroll Classification)</b>	<b>Monthly Salary Range (A – I Step)</b>	<b>Additions (Number)</b>	<b>Deletions (Number)</b>
<b>Narrative Explanation of Staffing Impacts (If Required):</b>			
None.			
<b>Attachments:</b>			
Agreement (A1);			
<b>Related Items "On File" with the Clerk of the Board:</b>			
None.			

**PROPERTY TAX ALLOCATION AGREEMENT BETWEEN THE  
WINDSOR PROTECTION DISTRICT, RINCON VALLEY FIRE PROTECTION  
DISTRICT, BENNETT VALLEY FIRE PROTECTION DISTRICT  
AND THE COUNTY OF SONOMA FOR THE REORGANIZATION OF FIRE  
DISTRICTS IN THE CENTRAL PORTION OF SONOMA COUNTY**

This Property Tax Allocation Agreement ("Agreement") is entered into and effective January 29, 2019, between the Windsor Fire Protection District ("WFPD"), the Rincon Valley Fire Protection District ("RVFPD"), and the Bennett Valley Fire Protection District ("BVFPD"), which are all fire districts organized and operated pursuant to the Fire Protection District Law of 1987 (collectively referred to as the "Districts"); and the County of Sonoma (the "County"), with respect to the following Recitals, which are incorporated as a substantive part of this Agreement.

**RECITALS**

**WHEREAS**, the Boards of Directors of the Districts and the County Board of Supervisors on behalf of the Mountain Volunteer Fire Company in County Service Area No. 40 ("Mountain VFC"), all located in Sonoma County, California (collectively referred to as "the Parties"), desire to initiate proceedings pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, commencing with section 56000 of the California Government Code, with the Local Agency Formation Commission of the County of Sonoma ("Sonoma LAFCO") for the reorganization of the Parties as specified herein; and

**WHEREAS**, the Parties have agreed to initiate proceedings with Sonoma LAFCO by adoption of Concurrent Resolution No. 18-0491, effective November 13, 2018, for a reorganization consisting of the dissolution of RVFPD and BVFPD, and detachment of Mountain VFC from County Service Area No. 40; and annexation of the territory in the dissolved Districts and detached area to the WFPD resulting in a reorganized WFPD, to be named thereafter the Sonoma County Fire District ("SCFD"); and

**WHEREAS**, the Parties are the primary providers of fire suppression, prevention, rescue, emergency medical services and hazardous material emergency response and other services relating to the protection of lives and property ("Fire Protection Services") within areas in the central portion of the unincorporated area of the County, which boundaries are reflected and included in Exhibit "A", which will be attached to this Agreement upon the Effective Date, attached to and incorporated into as a part of this Agreement (the "Subject Territory"); and

**WHEREAS**, the Subject Territory is consistent with the amended spheres of influence of the Parties to be adopted by Sonoma LAFCO on February 6, 2019; and

**WHEREAS**, Fire Protection Services for the portion of the Subject Territory which is located within Mountain VFC and contiguous Incident Response Plan ("IRP") areas are a part of the services provided under the authority of the Board of Supervisors; and,

**WHEREAS**, a portion of property tax revenues allocated by law for fire protection has supported Fire Protection Services for the Subject Territory; and,

**WHEREAS**, the Parties approved and adopted Four Party Concurrent Resolution No. 18-0491, effective November 13, 2018, jointly requesting Sonoma LAFCO to approve the proposed reorganization and annexation of the Subject Territory, and

**WHEREAS**, the WFPD submitted its “Application for Reorganization to form the Sonoma County Fire District” to Sonoma LAFCO on December 12, 2018, and

**WHEREAS**, the Districts and County are desirous of facilitating successful Fire Protection Services in the Subject Territory, should the reorganization and annexation be approved, by entering into this Agreement relating to the real property tax revenue derived from the Subject Territory now allocated for fire protection in CSA-40 and the Districts, and

**WHEREAS**, the County is investing additional funds beyond property taxes in order to encourage a reduction in the number of fire agencies in the County with the purpose of improving efficiency and effectiveness and to address equity issues related to the funding of various fire agencies; and

**WHEREAS**, the County is contributing additional funds beyond property taxes to offset the costs of SCFD providing services to the Mountain VFC; and

**WHEREAS**, this Agreement is intended to specifically implement the proposed reorganization and annexation for the Subject Territory only.

NOW, THEREFORE, the parties agree as follows:

### **AGREEMENT**

1. **Effect of Recitals.** The foregoing Recitals are incorporated into and are a part of this Agreement.

2. **Definitions.** For purposes of this Agreement, except as otherwise provided or unless the context otherwise requires:

(a) “Reorganization” means the dissolution of RVFPD and BVFPD, and detachment of Mountain VFC and contiguous IRP areas from County Service Area No. 40; and annexation of the territory in the dissolved Districts and detached area to the WFPD resulting in a reorganized WFPD, to be named thereafter the SCFD.

(b) “ACTTC” means the Sonoma County Auditor-Controller Treasurer-Tax Collector.

(c) “Property Tax Assessed Values” means the taxable assessed values including homeowner’s exemptions and excluding Aircraft as presented in the State Board of Equalization Final Utility Roll and the County Assessor’s Certified Roll.

(d) “Effective Date” means the date of recordation of the LAFCO Executive Officer’s Certificate of Completion for the Reorganization.

(e) “Unincorporated Area” means the area of the SCFD located outside the boundaries of the Town of Windsor.

3. Allocation and Payment of Property Taxes. As soon as permitted by state statute after the Effective Date, including, but not limited to Government Code Section 54900 et. seq. and Government Code Section 57204, the property tax revenues of the Subject Territory currently allocated to CSA-40 and the Districts for Fire Protection Services shall be transferred to SCFD, subject to the following:

(a) The parties agree that the ACTTC shall make any adjustments to the allocations of property tax revenue to CSA-40 and the Districts required by all applicable state law, which may cause the amount of the property tax revenue to be allocated to SCFD to be different from that previously allocated to CSA-40 and the Districts. These adjustments include, but are not limited to, applicable Educational Revenue Augmentation Fund calculations or allocations, or any changes to withholdings the ACTTC may apply to property tax administration or property tax appeals.

4. Transfer of Property Taxes in Interim Period. The County shall reimburse SCFD for the prorated property tax revenues of the Subject Territory currently allocated to CSA-40 for the period between the Effective Date and the date the transfer required by Section 2 is permitted by state statute.

5. Annual Revenue Sharing Payment.

(a) The County shall make an annual payment to the SCFD in an amount equal to \$1,589,713, as annually adjusted, which payment shall continue in perpetuity subject to the provisions of this Agreement (“Revenue Sharing Payment”). This initial dollar figure is a baseline amount to be annually adjusted based on the percentage change in annual Property Tax Assessed Values in the Unincorporated Area over the prior year beginning with the base year property tax value represented on Exhibit B, attached hereto and made a part of this Agreement.

(b) Each year on or before September 15<sup>th</sup>, County shall provide to SCFD the Property Tax Assessed Values within the Unincorporated Area as certified by the ACTTC, and SCFD will utilize this information to calculate the percentage change as compared to the prior year’s Property Tax Assessed Values in the Unincorporated Area beginning with the base year property tax represented on Exhibit B, and apply that number to the payment amount made in the immediately preceding fiscal year to determine the amount of the Revenue Sharing Payment due from County to SCFD hereunder.

(c) County will issue the initial Revenue Sharing Payment, prorated for the period from the Effective Date until the last day of the then-current fiscal year, to SCFD within sixty (60) days of the Effective Date. Thereafter, SCFD will invoice County in October each year for the Revenue Sharing Payment due based on the calculation hereunder. The ACTTC will provide a verification of the amount provided in the invoice within 10 business days of the invoice. The County shall distribute the Revenue Sharing Payment to SCFD within fifty (50) days following ACTTC verification of the Revenue Sharing Payment amount.

(d) Either Party may notify the other Party in writing of its desire to amend this Section 5 of this Agreement, and provide a proposal for such amendment that is reasonably anticipated as closely as possible to result in the Revenue Sharing Payment amount being representative of the Parties' intent upon entering into this Agreement ("Notice"), if any of the following occur: (1) the AB 8 apportionment formula is amended, whether by legislative or judicial action, in such a way that would effect a material change to the amount of revenue received by SCFD from the Subject Territory; (2) the ACTTC is no longer able to determine the Property Tax Assessed Values within the Unincorporated Area; or (3) the electorate votes in favor of a countywide revenue measure intended to fund fire protection services.

(e) Within 30 days of Notice, County and SCFD staff shall meet and confer in good faith in a reasonable attempt to amend this Agreement to resolve the noticed issue. Where the issue involves Section 5(d)(2), the Parties will agree upon a new tax code(s) or tax rate areas or a combination of both that represents no less than 50% of the total Property Tax Assessed Value of the parcels in the Subject Territory to be used in determining the percentage change in Property Tax Assessed Values over the prior fiscal year beginning with the base fiscal year as determined in Exhibit B. Multiple meetings may be reasonably required under the meet and confer process, provided that the meet and confer process shall be completed within six months of Notice, unless extended in writing by the Parties. If the Parties are unable to resolve the issue through the meet and confer process within six months of Notice, or as agreed upon by the Parties in writing, the Parties agree to retain an agreed-upon neutral mediator and participate in at least five hours of mediation to resolve the issue. The Parties will use best efforts to resolve this issue through mediation and will share equally in the costs of the mediation. Should the issue not be resolved through mediation, then either Party may file an action for declaratory relief in Sonoma County Superior Court. Should a payment become due under this Agreement after Notice but before an amended Agreement is executed, County shall provide the SCFD with a payment equal to the amount provided in the prior year.

6. One-Time Payment. To share in the SCFD's costs in annexing portions of CSA-40, the County will provide funding in the amount of \$500,000 to SCFD within 60 days of the Effective Date.

7. Local Debt Limit. Should a court determine that the payments under Sections 3 or 4 constitute County-issued debt made in violation of California Constitution Article XVI, section 18, then the Parties agree that such payments are made in satisfaction of their obligations under Revenue and Taxation Code Section 99. The payments will remain as annual lump sum payments made separately from the ACTTC's AB 8 allocation process.

8. Accounting. The designated representatives of County and SCFD shall have the right to audit any records and supporting documentation pertaining to the performance of this Agreement. County and SCFD shall maintain such records for a minimum of four (4) years from the Effective Date and to allow access to such records during normal business hours.

9. Termination.

(a) SCFD Reorganization. This Agreement is contingent upon the final Reorganization. Should the Reorganization as contemplated above not occur, the parties agree that this Agreement shall be null and void and no transfers of revenues will occur without a new agreement to do so.

(b) Termination Due to Invalidity. Should any material portion of this Agreement be declared invalid or inoperative by a court of competent jurisdiction, the remainder of the Agreement shall remain in full force and effect, unless enforcement of this Agreement, as so invalidated, would be unreasonable or inequitable under all the circumstances or would frustrate the purposes of this Agreement and/or the rights and obligations of the Parties hereto.

(c) Termination Due to Change in Law. Subject to Section 5(d) and (e), should substantial changes occur in the statutory scheme or successor statutory schemes (whether by legislative or judicial action) governing this Agreement, including but not limited to the Government Code and Revenue and Taxation Code, which negate or frustrate the fundamental tenets of this Agreement, the parties may discuss a termination or amendment of this Agreement.

10. Remedies for Breach of Agreement. The parties may exercise any remedy available to them at law or in equity for a material breach by the other party, including specific performance, injunctive relief, and writ of mandate.

11. Modification/Amendment. This Agreement may be modified or amended only by a writing duly authorized and executed by the parties to this Agreement.

12. Enforcement. The Districts and County each acknowledge that this Agreement cannot bind or limit themselves or each other or their future governing bodies in the exercise of their discretionary legislative power except as the Agreement provides. However, each binds itself that it will insofar as is legally possible, fully carry out the intent and purposes hereof, if necessary, by administrative and ministerial action independent of that legislative power and that this Agreement may be enforced by injunction or mandate or other writ to the full extent allowed by law.

13. Integration. With respect to the subject matter hereof, this Agreement is intended to be an integrated agreement and supersedes any and all previous negotiations, proposals, commitments, writings and understandings of any nature whatsoever between the Districts and the County as to the subject matter of this Agreement.

14. Notice. All notices, requests, determinations or other correspondence required or allowed by law or this Agreement to be provided by the parties shall be in writing and shall be deemed given and received when delivered to the recipient by first-class mail (or an equal or better form of delivery including electronic mail) at the following addresses:

SCFD

Sonoma County Fire District  
8200 Old Redwood Highway  
Windsor, CA 95492

WFPD

Windsor Fire Protection District

8200 Old Redwood Highway  
Windsor, CA 95492

RVFPD

Rincon Valley Fire Protection District  
8200 Old Redwood Highway  
Windsor, CA 95492

BVFPD

Bennett Valley Fire Protection District  
6161 Bennett Valley Road  
Santa Rosa, CA 95404

COUNTY

County of Sonoma  
County Administrator's Office  
575 Administration Drive, Suite 104A  
Santa Rosa, Ca 95403

By giving notice, either party may change its address for these purposes.

15. Third Parties. This Agreement shall not be construed as or deemed an agreement for the benefit of any third party or parties. No other person shall have any right of action based upon any provision of this Agreement.

16. Attorney's Fees and Costs. In any action to enforce the provisions of this Agreement or for breach of the Agreement, the prevailing party shall recover from the other party, in addition to any damages, injunctive or other relief, all costs reasonably incurred at, before and after trial or on appeal, including without limitation attorneys' and witness (expert and otherwise) fees, deposition costs, copying charges and other expenses.

17. Approval. The parties represent that this Agreement was approved by their respective governing boards at a properly noticed meeting.

18. Choice of Law and Venue. This Agreement shall be governed by the laws of the State of California. Venue for actions and proceedings between the parties related to this Agreement shall be in the Northern District of California for any federal action and, unless otherwise agreed by the parties, in Sonoma County Superior Court for state actions.

19. Agreement Mutually Drafted. Each party has participated jointly in the drafting of this Agreement, which each party acknowledges is the result of negotiations between the parties, and the language used in this Agreement shall be deemed to be the language chosen by the parties to express their mutual intent. If an ambiguity or question of intent or interpretation arises, then this Agreement will accordingly be construed as drafted jointly by the parties, and no presumption or burden of proof will arise favoring or disfavoring any party to this Agreement by

virtue of the authorship of any of the provisions of this Agreement. The captions, headings and table of contents contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

20. Joint Defense. In the event of a third party challenge of any type to this Agreement, the parties agree to jointly defend the validity and implementation of the Agreement.

**IN WITNESS WHEREOF**, the parties have entered into this Agreement in Sonoma County, California.

[Remainder of page intentionally left blank]



**WINDSOR FIRE PROTECTION DISTRICT:**

\_\_\_\_\_  
President, Board of Directors, WFPD      Date

**RINCON VALLEY FIRE PROTECTION DISTRICT:**

\_\_\_\_\_  
President, Board of Directors, RVFPD      Date

**BENNETT VALLEY FIRE PROTECTION DISTRICT:**

\_\_\_\_\_  
President, Board of Directors, BVPD      Date

**COUNTY OF SONOMA:**

**Supervisors:**

Gorin:                      Zane:                      Gore:                      Hopkins:                      Rabbitt:  
Ayes:                                      Noes:                                      Absent:                                      Abstain:

**So Ordered.**

ATTEST:

\_\_\_\_\_  
Clerk of the Board of Supervisors      Date

APPROVED AS TO FORM:

APPROVED AS TO FORM

\_\_\_\_\_  
General Counsel for Districts      Date

\_\_\_\_\_  
Deputy County Counsel for COUNTY      Date

**Exhibit A**  
(to be added upon the Effective Date)

## Exhibit B

1. For purposes of Section 5, the Revenue Sharing Payment amount shall be \$1, 589,713. The first year after payment of the prorated Revenue Sharing Payment, the Revenue Sharing Payment amount shall be adjusted based on the annual change in the Property Tax Assessed Value for the Unincorporated Area from Fiscal Year 2018-2019 compared to the then current fiscal year, which shall be provided to SCFD by County on or before September 15<sup>th</sup> and this change shall be applied to the \$1, 589,713 to determine the second year Revenue Sharing Payment amount. Each year thereafter, the annual change to the Revenue Sharing Payment amount shall be determined based on the immediately prior year's Property Tax Assessed Value within the Unincorporated Area as compared to the then current fiscal year's Property Tax Assessed Value, as provided by the County on or before each September 15<sup>th</sup>, subject to any revisions as set forth in Section 5(c), (d), and (e) of this Agreement.

2.

(a) Should the second year Revenue Sharing Payment become due prior to the date that the transfer required by Section 2 is permitted by state statute, the County shall determine the prior year Property Tax Assessed Value for the Unincorporated Area by adding together the Property Tax Assessed Value in the unincorporated Tax Rate Areas of the Windsor Fire Protection District and the Property Tax Assessed Value in the unincorporated Tax Rate Areas of the Subject Territory as previously provided by the Sonoma County Assessor to the ACTTC in compliance with Revenue and Taxation Code Section 99. The County shall determine the current year Property Tax Assessed Value for the Unincorporated Area by adding together the Property Tax Assessed Value in the unincorporated Tax Rate Areas of the Windsor Fire Protection District, the Property Tax Assessed Value in the unincorporated Tax Rate Areas of the dissolved fire protection districts in the Subject Territory and the Property Tax Assessed Value detached from CSA-40 in the Subject Territory as defined in the County's Geographic Information System (GIS).

(b) Should any subsequent year Revenue Sharing Payment become due prior to the date that the transfer required by Section 2 is permitted by state statute, the County shall determine the Property Tax Assessed Value for the Unincorporated Area by adding together the Property Tax Assessed Value in the unincorporated Tax Rate Areas of the Windsor Fire Protection District, the Property Tax Assessed Value in the unincorporated Tax Rate Areas of the dissolved fire protection districts of the Subject Territory and the Property Tax Assessed Value detached from CSA-40 in the Subject Territory as defined in the County's Geographic Information System (GIS).

3. For all years after the date that the transfer required by Section 2 is permitted by state statute, the County shall determine the Property Tax Assessed Value for the Unincorporated Area by subtracting the Town of Windsor's Property Tax Assessed Value from the SCFD's Property Tax Assessed Value.

Use Code	# of Parcels	Tax Amt	Use Code Description (per County)	Based on MR's Proposed Tax	Additional Information
0	64	\$ 100.00	Vacant residential lot/undeveloped	\$ 6,400.00	
1	143	\$ 100.00	Vacant residential lot/undeveloped w/utilities	\$ 14,300.00	
2	17	\$ 100.00	Vacant lot w/ problems which preclude building a residence (possible curable)	\$ 1,700.00	
3	3	\$ 100.00	Vacant lot/totally unusable (incurable)	\$ 300.00	
5	20	\$ 100.00	Lot w/ misc. residential improvements only (garage, pool, etc.)	\$ 2,000.00	
10	464	\$ 200.00	Single family dwelling	\$ 92,800.00	
14	1	\$ 200.00	Single family dwelling/secondary use (ie: barber shop, beauty parlor)	\$ 200.00	
16	3	\$ 200.00	Manufactured home on urban lot	\$ 600.00	
22	10	\$ 400.00	Two single family dwellings on single lot	\$ 4,000.00	
23	5	\$ 200.00	SFD w/ granny unit	\$ 1,000.00	
42	1	\$ 400.00	5-10 residential units/2 or more structures	\$ 400.00	
50	44	\$ 100.00	Rural residential/vacant homestead	\$ 4,400.00	
51	116	\$ 200.00	Rural residential/single homestead	\$ 23,200.00	
52	16	\$ 400.00	Rural residential/2 or more residences	\$ 6,400.00	
53	2	\$ 200.00	Rural residential/vacant development w/utilities	\$ 400.00	
54	6	\$ 200.00	Rural residential w/ misc. residential improvements only (garage, pool, etc.)	\$ 1,200.00	
56	28	\$ 200.00	Rural residential/manufactured home	\$ 5,600.00	
57	6	\$ 200.00	Rural residential-SFD w/ granny unit	\$ 1,200.00	
68	2	\$ 200.00	Resort motel	\$ 400.00	
110	1	\$ 400.00	Single story store	\$ 400.00	
119	1	\$ 400.00	Alternate use	\$ 400.00	
170	1	\$ 400.00	One story office building	\$ 400.00	
210	1	\$ 400.00	Restaurant	\$ 400.00	
330	2	\$ 400.00	Lumber mill	\$ 800.00	
380	2	\$ 400.00	Mineral processing	\$ 800.00	
381	3	\$ 400.00	Sand and gravel, shale	\$ 1,200.00	
422	1	\$ 200.00	Irrigated vineyard/primarily premium varietals	\$ 200.00	
540	5	\$ 100.00	Pasture	\$ 500.00	
541	8	\$ 200.00	Pasture with residence	\$ 1,600.00	
550	5	\$ 100.00	Redwood	\$ 500.00	\$100.00 + \$1.00/acre (amt shown does not reflect \$1.00/acre amt)
554	9	\$ 100.00	Timberland	\$ 900.00	\$100.00 + \$1.00/acre (amt shown does not reflect \$1.00/acre amt)
555	4	\$ 200.00	Mixture with residence or manufactured home	\$ 800.00	
557	13	\$ 100.00	Timberland	\$ 1,300.00	\$100.00 + \$1.00/acre (amt shown does not reflect \$1.00/acre amt)
558	1	\$ 100.00	Timberland	\$ 100.00	\$100.00 + \$1.00/acre (amt shown does not reflect \$1.00/acre amt)
560	38	\$ 100.00	Timberland	\$ 3,800.00	\$100.00 + \$1.00/acre (amt shown does not reflect \$1.00/acre amt)
561	31	\$ 200.00	Hardwoods and chaparral with residence	\$ 6,200.00	\$100.00 + \$1.00/acre (amt shown does not reflect \$1.00/acre amt)
566	2	\$ 200.00	Hardwoods & chaparral w/ manufactured home	\$ 400.00	
567	1	\$ 200.00	Hardwoods & chaparral w/ misc. improvements	\$ 200.00	\$200.00 + \$50.00/space (amt shown does not reflect \$50.00/space amt)
680	6	\$ 200.00	Non-profit organization camp (Boy Scouts, campfire, etc.)	\$ 1,200.00	
690	1	\$ 400.00	Privately owned park	\$ 400.00	
710	2	\$ 400.00	Religious building	\$ 800.00	
820	4	\$ -	Property producing minerals	\$ -	
860	3	\$ -	Well site	\$ -	
862	1	\$ -	Spring/other water source	\$ -	
891	1	\$ 100.00	Parking lot/fee	\$ 100.00	
938	6	\$ -	City property outside city boundaries	\$ -	
	1104			\$ 188,300.00	

FILED

AUG - 8 2018

SONOMA COUNTY CLERK

RESOLUTION NO.: 18/19-03

DATED: August 7, 2018

By \_\_\_\_\_

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE MONTE RIO FIRE PROTECTION DISTRICT CALLING FOR A SPECIAL ELECTION ON TUESDAY, NOVEMBER 6, 2018, ON AN ORDINANCE AUTHORIZING THE DISTRICT TO IMPOSE AND LEVY A SPECIAL TAX TO ASSIST THE DISTRICT IN MEETING THE CURRENT AND FUTURE COSTS OF PROVIDING AUTHORIZED SERVICES AND EXERCISING OTHER RIGHTS AND POWERS OF THE DISTRICT, INCREASING THE DISTRICT'S APPROPRIATIONS LIMIT FOR THE MAXIMUM PERIOD ALLOWED BY LAW TO PERMIT SPENDING OF THE REVENUE RAISED BY THE SPECIAL TAX, AND REQUESTING THAT THE ELECTION BE CONSOLIDATED WITH ANY OTHER ELECTION HELD ON THE SAME DATE IN THE TERRITORY THAT IS THE SAME OR IN PART THE SAME.**

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WHEREAS, the amount of revenue available to the Monte Rio Fire Protection District ("the District") from property taxes is inadequate to meet the current and future costs of continuing to provide authorized fire and emergency services and exercising other rights and powers of the District; and

WHEREAS, a special tax would provide a stable source of supplementary revenue to assist in meeting such costs; and

WHEREAS, Article XIII A section 4 and Article XIII C section 2 of the California Constitution, Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government code, Section 13911 of the California Health and Safety Code and Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the California Government Code authorize the Board of Directors of the District ("the Board"), following notice and hearing, to propose the adoption of such a special tax and to submit the proposition to the voters of the District; and

WHEREAS, the existing appropriations limit of District is insufficient to allow use of the proceeds of the special tax; and

WHEREAS, Article XIII B section 4 of the California Constitution allows the voters of the District to change the appropriations limit of the District for a period not exceeding four (4) years; and

WHEREAS, the Board desires to propose an ordinance (i) authorizing the District to impose and levy a special tax to assist the District in meeting the costs of providing authorized services and exercising other rights and powers of the District, and (ii) increasing the District's appropriations limit for the maximum period allowed by law

to allow use of the proceeds of the special tax; and

**WHEREAS**, state law requires that such an ordinance be submitted to the voters of the District for their approval, and authorizes the Board to call a special election for that purpose, and to request consolidation of the election with any other election held on the same date in territory that is the same or in part the same;

**NOW, THEREFORE, THE BOARD HEREBY FINDS, RESOLVES AND ORDERS THE FOLLOWING:**

1. The Board finds and declares that the amount of revenue available to the District from property taxes is inadequate to meet the costs of continuing to provide authorized fire and emergency services and exercising other rights and powers of the District.

2. The Board finds and declares that imposing a special tax is necessary to establish a stable source of supplementary revenue to assist the District in meeting the costs of providing authorized services and exercising other rights and powers of the District.

3. The Board finds and declares that the District has complied with all laws requiring notice of the actions contained herein, and will hold a public hearing as required by law.

4. The Board determines that an Ordinance (i) authorizing the District to impose and levy a special tax having rates based on use codes shown on Exhibit "A" of the Ordinance of \$200.00 for residential properties, mobile home and campground spaces; \$400.00 for commercial and industrial properties, and \$100.00 for timberland and vacant land, raising approximately \$500,000.00 annually until repealed; and (ii) increasing the District's appropriations limit to permit spending of the revenue raised by the special tax, shall be presented to the voters of the District. In accordance with Section 53739 of the California Government Code, the rate shall be adjusted each year for inflation by an amount equal to the annual adjustment factor determined pursuant to Section 7902 of the California Government Code and applied by the District to its appropriations limit. The Board further determines that the form of the Ordinance, which is hereby designated Ordinance No. 18/19-01, shall be as set forth in Appendix 'A', attached hereto and incorporated herein by this reference. Pursuant to state law, Ordinance No. 18/19-01 shall not go into effect unless it is approved by two-thirds of the votes cast by voters of the District voting upon the questions of its approval.

5. The Board hereby calls a special election for Tuesday, November 6, 2018 and directs that the foregoing proposition shall be submitted to voters of the District at the election in the following manner:

(a) There shall be included on the ballot to be marked by the voters of the District, in addition to any other matters required by law, ballot language in the following form:

“To continue to provide fire and emergency services, shall Monte Rio Fire Protection District Ordinance No. 18/19-01 authorizing a special tax based on use codes shown on Exhibit “A” of the Ordinance of \$200.00 for residential properties, \$50.00 for each campsite, \$400.00 for commercial properties, and \$100.00 plus \$1.00 per acre for timberland, raising approximately \$500,000.00 annually until repealed; and increasing the District’s appropriations to permit spending of the revenue raised by the special tax, be adopted?”

(b) The ballot to be used at the election shall be both as to form and matter contained therein such as may be required by law. On the ballot, in addition to any other printed matter required by law, opposite the measure to be voted upon and to it right, the words “yes” and “no” shall be printed on separate lines with voting squares.

(c) The Sonoma County Registrar of Voters is hereby authorized, instructed, and directed to provide and furnish any and all official ballots, notices, printed matter, and all supplies, equipment, and paraphernalia that may be necessary to properly and lawfully conduct the election.

(d) All notices required by law shall be given by the Sonoma County Registrar of Voters.

(e) Arguments for and against the measure may be, and other analyses provided for by law shall be, submitted in accordance with law.

(f) It is hereby requested the election be consolidated with any other election held on the same date in territory that is the same or in part the same.

(g) The canvass of ballots cast at the election shall be conducted in accordance with law.

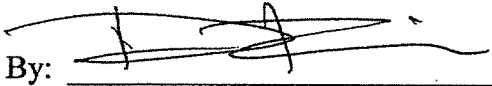
6. The Clerk of the Board is directed to forward a certified copy of this resolution to the Sonoma County Board of Supervisors and to the Sonoma County Registrar of Voters.

**THE FOREGOING RESOLUTION** was introduced at a special meeting of the Board on August 7, 2018 by Director Dale, who moved its adoption, seconded by Director Cahn, and ordered adopted by the following vote:

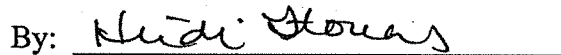
President	<u>Fein</u>	<u>Aye</u>
Director	<u>Cahn</u>	<u>Aye</u>
Director	<u>Dale</u>	<u>Aye</u>
Director	<u>Casini</u>	<u>Aye</u>
Director	<u>Parker</u>	<u>Absent</u>

AYES: 4 NOES: 0 ABSENT OR NOT VOTING: 1

**WHEREUPON**, the President declared the foregoing resolution adopted, and **SO ORDERED**.

By: 

Dan Fein  
President of the Board

By: 

Secretary/Clerk of the Board



FILED

Appendix A

AUG - 8 2018

ORDINANCE NO. 18/19-01

SONOMA COUNTY CLERK

By \_\_\_\_\_  
Deputy Clerk

**AN ORDINANCE OF THE MONTE RIO FIRE PROTECTION DISTRICT (I) AUTHORIZING THE DISTRICT TO IMPOSE AND LEVY A SPECIAL TAX TO ASSIST THE DISTRICT IN MEETING THE CURRENT AND FUTURE COSTS OF PROVIDING AUTHORIZED SERVICES AND EXERCISING OTHER RIGHTS AND POWERS OF THE DISTRICT, AND (II) INCREASING THE DISTRICT'S APPROPRIATIONS LIMIT FOR THE MAXIMUM PERIOD ALLOWED BY LAW TO PERMIT SPENDING OF THE REVENUE RAISED BY THE SPECIAL TAX**

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The people of the Monte Rio Fire Protection District ordain as follows:

**SECTION I. DEFINITIONS**

For the purposes of this ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this section; unless the context clearly requires a different meaning. The definition of a word or phrase applies to any of that word's or phrase's variants.

**"Board of Directors"** means the Board of Directors of the Monte Rio Fire Protection District.

**"Campsite"** means a space made available for occupancy in a public or private camp ground in return for the payment of consideration.

**"District"** means the Monte Rio Fire Protection District located in Sonoma County, California.

**"Mobile Home Space"** means a space available for rent in a mobile home park on which a mobile home is located.

**"Parcel of Real Property"** means a separate parcel of real property having a separate Assessor's parcel number as shown on the secured tax rolls of the County of Sonoma, or an assessment of a structural property on the unsecured tax rolls of the County of Sonoma, or an assessment made by the State Board of Equalization.

**"Special Tax"** means the special tax authorized by and imposed pursuant to this Ordinance. The special tax is a special tax within the meaning of Article XIII A, section 4 and Article XIII C, section 1 of the California Constitution.

**“Use Code”** means the land use classification or classifications designated by the County of Sonoma and applied using Exhibit “A” of this Ordinance to determine the appropriate special tax rate for each separate parcel of real property in the District.

## **SECTION II. AUTHORITY**

This Ordinance is adopted pursuant to Article XIII A, section 4, Article XIII B, section 4 and Article XIII C, section 2 of the California Constitution, Article 3.7 (commencing with Section 53720) of chapter 4 of Division 2 of Title 5 of the California Government Code, Section 13911 of the California Health and Safety Code, and Article 3.5 (commencing with Section 50075 of chapter 1 of Part 1 of Division 1 of Title 5 of the California Government Code.

## **SECTION III. DETERMINATION OF NECESSITY**

The amount of revenue available to the District from property taxes is inadequate to meet the current and future costs of continuing to provide fire and emergency services pursuant to Section 13862 of the California Health and Safety Code. Therefore, the District must establish a stable source of supplementary revenue to assist in meeting the costs of providing such services and exercising the other rights and powers of the District.

## **SECTION IV. PURPOSE OF SPECIAL TAX**

The purpose for which the special tax shall be imposed and levied is to raise revenue for the District to use in meeting the current and future costs of (1) continuing to provide fire and emergency services pursuant to Section 13862 of the California Health and Safety Code, and (2) exercising other rights and powers granted to the District in Chapter 5 (commencing with Section 13860) of Part 2.7 of Division 12 of the California Health and Safety Code.

## **SECTION V. SPECIAL TAX AUTHORIZATION AND LIMIT**

The Board of Directors is authorized to impose and levy the special tax each year on each parcel of real property within the District, except parcels of real property owned by a federal, state, or local agency, based on the use or right of use of the parcel and for the purposes stated in Section IV of this Ordinance. The special tax may be levied at a rates based on use codes shown on Exhibit “A” of this Ordinance of \$200.00 for residential properties, mobile home and campground spaces; \$400.00 for commercial and industrial properties, and \$100.00 for timberland and vacant land, raising approximately \$500,000.00 annually until repealed. In accordance with Section 53739 of the California Government Code, the rate shall be adjusted each year for inflation by an amount equal to the annual adjustment factor determined pursuant to Section 7902 of the California Government Code and applied by the District to its appropriations limit. The special tax shall be imposed in accordance with the schedule set forth in Exhibit “A,” attached hereto and incorporated herein by this reference. The Board of Directors shall set the rate of the

special tax each year as provided in Section VI of this Ordinance, provided that in no year shall the rate exceed the maximum specified in this section.

#### **SECTION VI. REPORT AND HEARING ON SPECIAL TAX**

Each year prior to the imposition of the special tax, the Board of Directors shall cause a report to be prepared showing each parcel of real property subject to the special tax, the owner(s) thereof, the land use classification or classifications applied thereto, and the proposed levy thereon. Where there are multiple land uses on a parcel, more than one land use classification may be applied to the parcel if necessary to reflect the risk associated with the parcel. Upon receipt of the report, the Board of Directors shall set a date for a public hearing thereon and shall cause notice of the hearing to be given pursuant to Section VIII of this Ordinance. At the public hearing, the Board of Directors shall set the rate and make such corrections to the taxes proposed to be levied as may be required to conform to the schedule set forth in Exhibit "A".

#### **SECTION VII. ANNUAL REPORT ON SPECIAL TAX REVENUES**

Each year the District shall cause a report to be prepared and filed with the Board of Directors containing information regarding the amount of special tax revenues collected and expended as well as the status of projects funded with proceeds of the special tax.

#### **SECTION VIII. NOTICE OF HEARING.**

In the absence of state law specifying the procedure for giving notice, notice of any public hearing held pursuant to this Ordinance shall be given by posting in at least three (3) public places with the District at least fifteen (15) days prior to the hearing and publishing twice pursuant to Section 6066 of the California Government Code in at least one (1) newspaper of general circulation within the District. The notice shall include the date, time, and place of the public hearing, a general explanation of the matter to be considered, and a statement of where additional information may be obtained.

#### **SECTION IX. COLLECTION.**

The special tax shall be collected in the same manner and subject to the same penalty as other charges and taxes collected by or on behalf of the District by the County of Sonoma. The Sonoma County Tax Collector may deduct reasonable administrative costs incurred in collection of the special tax and deposit the amounts deducted in the Sonoma County general fund. In accordance with Article 1 (commencing with section 29300) of Chapter 2 of Division 3 of Title 3 of the California Government Code, there shall be added to the amount of special tax an amount for the reasonable administrative costs incurred in collecting the special tax.

**SECTION X. APPROPRIATIONS LIMIT.**

The appropriations limit for the District shall be increased by the amount of the additional tax money raised to permit spending of the revenue raised by the special tax, for the maximum period permitted by law.

**SECTION XI. SEVERABILITY CLAUSE.**

If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional and invalid, such decision shall not affect the validity of the remaining portion of this Ordinance. The people of the Monte Rio Fire Protection District hereby declare that they would have passed this Ordinance and every section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

**SECTION XII. EFFECTIVE DATE.**

This Ordinance shall take effect the day following its approval by two-thirds of the District's qualified voters voting on its approval at the election on November 6, 2018.

**APPROVED**, by a two-thirds vote of the voters of the Monte Rio fire Protection District at the election held on November 6, 2018, and **SO ORDERED**.

---

Dan Fein  
President, Board of Directors  
Monte Rio Fire Protection District

**ATTEST:**

---

Clerk of the Board of Directors

## EXHIBIT A

### MONTE RIO FIRE PROTECTION DISTRICT 2018 SPECIAL TAX PARCEL - USE CODES

USE CODE SUMMARIES	RATE PER APN	RATE PER ADDITIONAL UNIT	CHARGE BASE
MOBILE HOME/CAMPGROUND SPACES	\$200.00	\$50.00	SPACE
VACANT LAND	\$100.00	\$0.00	FLAT RATE
SINGLE FAMILY RESIDENTIAL	\$200.00	\$0.00	FLAT RATE
MULTI-FAMILY RESIDENTIAL	\$400.00	\$0.00	UNIT
HOTEL/MOTEL/LODGING	\$200.00	\$50.00	UNIT
COMMERCIAL/INDUSTRIAL	\$400.00	\$0.00	FLAT RATE
WAREHOUSE	\$400.00	\$0.00	FLAT RATE
CLUB/LODGE	\$200.00	\$0.00	FLAT RATE
TIMBERLAND	\$100.00	\$1.00	ACRE
EXCLUDED	\$0.00	\$0.00	FLAT RATE

USE CODE CLASSIFICATION DETAILS	(as adopted and amended by the County of Sonoma)
MOBILE HOME/CAMPGROUND SPACES	0092, 0093, 0680, 0681
VACANT LAND	0000, 0001, 0002, 0003, 0005, 0050, 0100, 0101, 0540, 0580, 0890, 0891
SINGLE FAMILY RESIDENTIAL	0010, 0011, 0014, 0016, 0023, 0051, 0054, 0056, 0057, 0541, 0546, 0555, 0561
MULTI-FAMILY RESIDENTIAL	0021, 0022, 0031, 0032, 0034, 0035, 0041, 0042, 0044, 0052
HOTEL/MOTEL/LODGING	0062, 0066, 0068, 0071
COMMERCIAL/INDUSTRIAL	0110, 0112, 0113, 0114, 0171, 0179, 0201, 0202, 0210, 0213, 0231, 0254, 0255, 0280, 0661, 0710, 0830
TIMBERLAND	0550, 0554, 0556, 0557, 0558, 0559, 0560
CLUB/LODGE	0640
EXCLUDED	0850, 0851, 0860, 0862, 0870, 0871

**LIEBERT CASSIDY WHITMORE**

**FEE SCHEDULE**

**(EFFECTIVE AUGUST 1, 2017)**

**HOURLY RATES**

Partners	\$350.00
Senior Counsel	\$305.00
Associates	\$200.00 - \$285.00
Labor Relations/Human Resources Consultant	\$195.00 - \$230.00
Paraprofessionals & Litigation Support	\$75.00 - \$160.00

DRAFT

**CAZADERO COMMUNITY  
SERVICES DISTRICT**

**Financial Statements**

**For the Fiscal Year Ended June 30, 2018**  
*(With Comparative Amounts for Year 2017)*

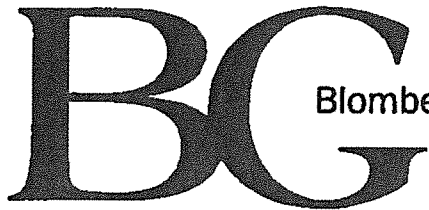
**CAZADERO COMMUNITY SERVICES DISTRICT  
COUNTY OF TRINITY, CALIFORNIA  
June 30, 2018**

D R A F T

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Blomberg & Griffin Accountancy Corporation  
Certified Public Accountant

DRAFT

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Cazadero Community Services District  
Cazadero, California

### Report on the Financial Statements

We have audited the accompanying financial statements of Cazadero Community Service District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Cazadero Community Service District, as of June 30, 2018 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.

**Other Matters**

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (omitted) and budgetary comparison schedule of general funds (page 17) be presented to supplement the basic financial statements. The District has not presented Management's Discussion and Analysis. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with enough evidence to express an opinion or provide any assurance

**Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying information, listed as supplementary information in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the District.

Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion on it or provide any assurance on it.

**DRAFT**

Blomberg & Griffin A.C.  
Stockton, CA  
November 28, 2018

**CAZASERO COMMUNITY SERVICES DISTRICT**  
**Statement of Net Position**  
**June 30, 2018 and 2017**

DRAFT

	<u>2018</u> <u>Business-Type</u> <u>Activities</u>	<u>2017</u> <u>Business-Type</u> <u>Activities</u>
<b>ASSETS</b>		
Current Assets:		
Cash and Investments	\$ 457,864	\$ 360,409
Interest Receivable	-	329
Due From Other Governments	26,580	30,647
Total Current Assets	484,444	391,385
Noncurrent Assets:		
Land	211,838	211,838
Building, Improvements and Equipment	1,576,929	1,527,020
Accumulated Depreciation	(679,499)	(613,935)
Total Noncurrent Assets	1,109,268	1,124,923
Total Assets	\$ 1,593,712	\$ 1,516,308
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	\$ 6,225	\$ 10,252
Accrued Liabilities	2,218	-
Credit card liability	3,481	-
Westamerica Loan-Due Within One Year	30,665	29,859
Total Current Liabilities	42,589	40,111
Noncurrent Liabilities:		
Westamerica Loan-Due After One Year	131,132	161,796
Total Noncurrent Liabilities	131,132	161,796
Total Liabilities	173,721	201,907
<b>NET POSITION</b>		
Invested in Capital Assets, Net of Related Debt	947,471	933,268
Unreserved	472,520	381,133
Total Net Position	1,419,991	1,314,401
Total Liabilities and Net Position	\$ 1,593,712	\$ 1,516,308

The accompanying notes are an integral part of the financial statements

**CAZADERO COMMUNITY SERVICES DISTRICT**  
**Statement of Activities and Changes in Net Position**  
**For the Years Ended June 30, 2018 and 2017**

DRAFT

	2018 Business-Type Activities	2017 Business-Type Activities
<b>EXPENDITURES/EXPENSES:</b>		
Salaries & Employee Benefits	\$ 57,805	\$ 34,421
Service and supplies	102,248	101,881
Interest Expenses	5,175	5,828
Depreciation Expense	65,563	67,214
Total Expenditures/Expenses	230,791	209,344
<b>PROGRAM REVENUES:</b>		
Charges for Services	-	-
Total Program Revenues	-	-
Net Program Income (Expenses)	(230,791)	(209,344)
<b>GENERAL REVENUES:</b>		
Taxes and Assessment	259,713	255,044
Intergovernmental Revenues	1,762	-
Investment Income	2,055	1,374
Grants and Donations	20,838	15,335
Miscellaneous	52,013	425
Total General Revenues	336,381	272,178
Transfer of Funds	-	-
Change in Net Position	105,590	62,834
Net Position - Beginning of Year	1,314,401	1,251,567
Net Position - End of Year	\$ 1,419,991	\$ 1,314,401

The accompanying notes are an integral part of the financial statements

**CAZADERO COMMUNITY SERVICES DISTRICT**

**Balance Sheet**

**Governmental Funds**

June 30, 2018 and 2017

**DRAFT**

	<b>Governmental Activities</b>	
	<u>2018</u>	<u>2017</u>
<b>ASSETS:</b>		
Cash and Investments	\$ 457,864	\$ 360,409
Due From Other Governments	26,580	30,647
Interest Receivable	-	329
	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 484,444</u>	<u>\$ 391,385</u>
 <b>LIABILITIES and FUND BALANCES:</b>		
<b>Liabilities:</b>		
Accounts Payable	\$ 6,225	\$ 2,081
Accrued Liabilities	5,699	8,171
	<u>          </u>	<u>          </u>
Total Liabilities	<u>11,924</u>	<u>10,252</u>
 <b>Fund Balances:</b>		
Unassigned	<u>472,520</u>	<u>381,133</u>
	<u>          </u>	<u>          </u>
Total Fund Balances	<u>472,520</u>	<u>381,133</u>
	<u>          </u>	<u>          </u>
Total Liabilities and Fund Balances	<u>\$ 484,444</u>	<u>\$ 391,385</u>

The accompanying notes are an integral part of the financial statements

**CAZADERO COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Years Ended June 30, 2018 and 2017**

D R A F T

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
<b>GENERAL REVENUES:</b>		
Taxes and Assessments	\$ 259,713	\$ 255,044
Intergovernmental Revenues	1,762	-
Unrestricted Investment Earnings	2,055	1,374
Grants and Donations	20,838	15,335
Miscellaneous	52,013	425
Total Revenues	336,381	272,178
<b>EXPENDITURES:</b>		
<b>Operating Expenditures:</b>		
Salaries and Employee Benefits	57,805	34,421
Services and Supplies	102,248	102,125
Capital Outlay	49,907	50,035
Debt Service		
Principal Retired	29,858	28,859
Interest	5,176	5,828
Total Expenditures	244,994	221,268
Transfers	-	-
Net Change in Fund Balances	91,387	50,910
Fund Balances - Beginning of Year	381,133	330,223
Fund Balances - End of Year	\$ 472,520	\$ 381,133

The accompanying notes are an integral part of the financial statements

**CAZADERO COMMUNITY SERVICES DISTRICT**  
**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position**  
**June 30, 2018 and 2017**

DRAFT

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Total Fund Balances - Governmental Funds	\$ 472,520	\$ 381,133
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets, net of accumulated depreciation used in governmental activities are not financial resources and therefore, are not reported in the funds.</p>		
	2018	2017
Historical Cost	1,788,767	1,738,858
Accumulated Depreciation	(679,499)	(613,935)
	1,109,268	1,124,923
Capital lease and notes payable for the purchase of capital assets is not a use of financial resources and is not reported in governmental funds financial statements	(131,132)	(191,655)
<b>Net Position - Governmental Activities</b>	<b>\$ 1,450,656</b>	<b>\$ 1,314,401</b>

The accompanying notes are an integral part of the financial statements

**CAZADERO COMMUNITY SERVICES DISTRICT**  
**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances to the Statement of Activities**  
**For the Years Ended June 30, 2018 and 2017**

DRAFT

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
<b>Net Change in Fund Balances - Governmental Funds</b>	<b>\$ 91,387</b>	<b>\$ 50,910</b>
 <b>Amounts reported for governmental activities in the statement of net position are different because:</b>		
 Capital outlays is reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
	2018	2017
Add - Capital Outlate	49,907	50,035
Deduct - Depreciation expense	(65,563)	(67,214)
	(15,656)	(16,935)
 Governmental funds report principal payments as expenditures but the repayment reduces long-term debt in the statement of net position. This is the amount of debt repayment.		
	29,858	28,859
<b>Change in Net Position - Government Wide</b>	<b>\$ 105,589</b>	<b>\$ 62,834</b>
	(1)	-

The accompanying notes are an integral part of the financial statements



**Cazadero Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2018**

DRAFT

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity:**

The Cazadero Community Services District of Sonoma County was organized under Government Code Section 61000 et seq, on April 30, 1963 by Resolution No. 58721. The District is governed by a five-member elected Board of Directors. The purpose of the District is to provide fire protection, street lighting, and support recreational and cultural activities in the Cazadero area. The District also maintains tennis courts and a playground.

**Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately.

The statement of activities demonstrated the degree to which the direct expenses of the given function or segment is offset by program revenues. Direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or section and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Taxes and other items not properly Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation:**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable are available. Taxes, interest, and charges for services are available when receipt occurs within 365 days of the end of the accounting period so as to be both measurable and available. Licenses, permits, fines, forfeitures, and other revenues are recorded as revenues when received. Property taxes are available when their receipt occurs within sixty days of the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences and claims judgements are recorded only when payment is due.

**NOTE 1**      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Amounts recorded as program revenues include 1) charges to customers or applicants for goods, services or privileges provided and 2) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than program revenues. Likewise, general revenues include all taxes.

**Assets, Liabilities, and Net Assets or Fund Balance**

**1. Cash and Investments**

The District's property tax revenue is received by Sonoma County treasurer, who distributes the funds to the District. The District retains an account in commercial bank. In addition, the district maintains an investment account with the California Local Agency Fund.

**2. Property Taxes**

The County of Sonoma is responsible for assessing, collecting and distributing property taxes in accordance with state law. Liens on real property are established January 1 for the ensuing fiscal year. The property tax is levied as of July 1 on all taxable property located in the County of Sonoma.

Secured property taxes are due in two installments, on November 1 and February 1, and are delinquent after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transaction or the completion of construction.

Since the passage of California's Proposition 13, beginning with the fiscal year 1978/1979 general property taxes are based either on a flat 1% rate applied to the 1975/1976 full value, or on 1% of the sales price of the property on sales transaction and construction after the 1975/1976 valuation. Taxable values on properties (exclusive of increases related to sales and construction) can rise at the maximum of 2% per year.

On June 30, 1993 the Board of Supervisors adopted the "Teeter" Method of property tax allocation. This method allocates property taxes based on the total property tax billed. At year-end County advances cash to each taxing jurisdiction equal to its current year delinquent property taxes. In exchange, the county received the penalties and interest on delinquent taxes. In exchange, the County receives the penalties and interest on delinquent taxes when collected. The penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash use for the advances.

**NOTE 1**      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Capital Assets:**

Capital assets, which include land, buildings and improvements, and equipment are reported in the applicable governmental activity's columns in the government-wide financial statements. Capital assets are defined by the district as assets with an initial, individual cost of more than \$3,000 and an estimated useful life in excess of two years. Such assets are recorded as historical cost of purchased or constricted. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Buildings and improvements and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Equipment	5-50
Buildings and Improvements	5-20

**4. Net Position:**

Net Position is classified into three components – net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

- Net investment in capital assets – This category group all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balance of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this in this category.
- Restricted net position – This category presents external restriction imposed by creditors, grantors, contributors or laws or regulation of other government and restrictions imposed by lase though constitutional provisions or enabling legislation.
- Unrestricted net position – This category represents net position of the entity, not restricted for any other project or purpose.
- When both restricted and unrestricted net position is available, restricted resources are used only after the unrestricted resources are depleted.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Fund Balance:**

In the fund financial statements, governmental funds report fund balance using the classifications listed in GASB Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. Initial distinction is made in reporting fund balance information identifying amounts that are considered nonspendable, such as fund balance associated with inventories. Spendable fund balance for the governmental fund consists of the following classifications:

- **Non-spendable Fund Balance:** This represents amounts not available to be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
- **Restricted Fund Balance:** the portion of fund balance that can only be spent for specific purposes stipulated by constitution, external resources providers, or through enabling legislation.
- **Committed Fund Balance:** the portion of fund balance whose use is subject to formal action of the government's highest-level decision-making authority. These commitments remain binding unless changed or removed by formal action of the Board as the formal authority that imposed the constraint. The underlying action that imposed, modified, or removed the limitation would need to occur no later than the close of the reporting period.
- **Assigned:** the portion of fund balance that is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.
- **Unassigned:** the residual amount of all general fund spendable resources not contained in the other classifications.

The District's fund balance is mostly unassigned; hence they do not have a policy regarding spending of fund balance according to fund balance categories. The District does not have encumbrance, stabilization arrangements or a minimum fund balance policy.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**GASB 54 Fund Balance Classifications by Purpose**

Committed – Committed fund balance of \$30,665 represents the current portion of long-term debt expected to be paid with current financial resources.

Assigned – Assigned fund balance of \$42,589 represents funds sets aside for future loan payments and park development.

Unassigned – The District has unassigned fund balance in the amount of \$398,905. As of June 30, 2018, total fund balance was \$472,520.

**6. Use of Estimates:**

The preparation of financial statements required management to make estimates and assumptions that affect the reports amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those statements.

**NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budgetary Information:**

Budgetary revenues estimates represent original estimates modified for any authorized adjustments which was contingent upon new or additional revenue sources. Budgetary expenditures amounts represent original appropriations adjusted by budget transfers and authorized appropriation adjustments made during the year. All budgets are adopted on a non-GAAP basis. The District's budgetary information was amended during the year by resolution of the Board of Directors.

**NOTE 3 CASH AND INVESTMENTS**

Cash and investments at June 30, 2018 and 2017 consisted of the following:

Investment in the California Local Agency Investment Fund (LAIF)

The District retains one account in a commercial bank. The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements as cash equivalents at amounts based upon the District's pro rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized

**Cazadero Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2018**

D R A F T

**NOTE 3**      **CASH AND INVESTMENTS (Continued)**

cost of that portfolio). The balance available for withdrawal is based on the accounting record maintained by LAIF, which are recorded on an amortized cost basis. At June 30, 2018, the balance of such deposits was \$143,121.

The amount of cash at June 30, 2018 and 2017, are as follows:

	2018	2017
Cash with Westamerica Bank	\$ 313,052	\$ 217,288
Cash with Local Agency Investment Fund	144,812	143,121
Total Cash	\$ 457,864	\$ 360,409

**NOTE 4**      **CAPITAL ASSETS**

Summary of changes in capital assets for the year ended June 30, 2018, is as follows:

	Beginning Balance July 1, 2017	Additions	Retirements	Ending Balance June 30, 2018
Capital assets, not being depreciated:				
Land	\$ 211,838	\$ -	\$ -	\$ 211,838
Total capital assets, not being depreciated	211,838	-	-	211,838
Capital assets, being depreciated:				
Building and Improvements	413,564	49,907	-	463,471
Equipment	1,113,456	-	-	1,113,456
Total capital assets, being depreciated	1,527,020	49,907	-	1,576,927
Less accumulated depreciation for:				
Building and Improvements	(127,943)	(8,443)	-	(136,386)
Equipment	(485,992)	(57,120)	-	(543,112)
Total accumulated depreciation	(613,935)	(65,563)	-	(679,498)
Total capital assets, being depreciated, net	913,085	(15,656)	-	897,429
Capital assets, net	\$ 1,124,923	\$ (15,656)	\$ -	\$ 1,109,267

**Cazadero Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2018**

DRAFT

**NOTE 4      CAPITAL ASSETS (Continued)**

Depreciation expense was charges to functions/programs of the primary government as follows:

	2018	2017
Governmental Activities:		
Public Safe - Fire Protection	\$ 65,563	\$ 67,214
Total Depreciation Expense - Governmental Activities	\$ 65,563	\$ 67,214

**NOTE 5      LONG TERM DEBT**

Activity in the District's long-term obligations was as follows:

	7/1/2017 Balance	Additions	Retirements	6/30/2018 Balance	Current Portion
Lease -					
Westamerica	\$ 191,655	\$ -	\$ 29,858	\$ 161,797	\$ 30,665

**Capital Leases Payable (General Fund Obligations)**

In June 2014, the District entered into a lease purchase agreement with Westamerica Bank for the acquisition of a 2014 Ferrara Model RP550 Type III Wildland Fire engine. The cost of the truck was \$326,634 and financed for \$326,634 over a ten-year period. Interest on the lease-purchase is 2.70% and payments are due annually in June with final payment in 2023.

Future minimum principal and interest payments are as follows:

**Capital Lease (General Fund Obligations)**

Year ended June 30,	Principal	Interest
2019	30,665	4,368
2020	31,493	3,541
2021	32,344	2,690
2022	33,217	1,817
2023	34,078	929
	161,797	13,345

**Cazadero Community Services District**  
**Notes to the Financial Statements**  
**June 30, 2018**

D R A F T

**NOTE 6**      **OTHER INFORMATION**

**Risk Management**

The District retains two insurance policies through American Alternative Insurance Corporation whose agents have provided for commercial property, business auto and commercial general liability insurance coverage including a liquor liability section. The coverage also includes a volunteer Fireman's equipment floater.

Additionally, the District carries Workers' Compensation Insurance through the State compensation Insurance Fund for its clerical, seasonal and extra help employees.

**Litigation**

There is not pending or threatening litigation which would have a material effect on the Financial statements of the District.

**NOTE 7**      **SUBSEQUENT EVENTS**

Management has evaluated subsequent events through January 22, 2019, the date these financial statements were available for release.



**CAZADERO COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2018**

D R A F T

	<u>Budgeted Amounts</u>		<u>Actual - Budgetary Basis</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance</b>	\$ 330,223	\$ 330,223	\$ 330,223	\$ -
<b>Resources (Inflows)</b>				
Taxes and assessment	264,365	264,365	259,713	(4,652)
Unrestricted investment earnings	671	671	2,055	1,384
Grants and Donations	20,838	20,838	20,838	-
Miscellaneous	48,638	48,638	53,775	5,137
<b>Amounts Available</b>	<u>334,512</u>	<u>334,512</u>	<u>336,381</u>	<u>1,869</u>
<b>Charges (Outflows)</b>				
Salaries & Employee Benefits	62,739	62,739	57,805	4,934
Se Total Revenues	159,777	159,777	102,248	57,529
Capital outlay	65,735	65,735	49,907	15,828
Debt service				
Principle retire	44,138	44,138	29,858	14,280
Interest	5,176	5,176	5,176	-
<b>Amounts Charged</b>	<u>337,565</u>	<u>337,565</u>	<u>244,994</u>	<u>92,571</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ 327,170</u>	<u>\$ 327,170</u>	<u>\$ 421,610</u>	<u>\$ 94,440</u>

Coop Gabelman <[cgabelman@gpins.com](mailto:cgabelman@gpins.com)>

2/1/2019 11:37 AM

## Park & Garden

To [cazadero@comcast.net](mailto:cazadero@comcast.net) <[cazadero@comcast.net](mailto:cazadero@comcast.net)> Copy Gwen Menard <[gmenard@gpins.com](mailto:gmenard@gpins.com)>

---

Hi Heidi:

I just had a conversation with the Great American underwriter about the new policy we have written for the Park & Garden at 6425 Austin Creek Rd. Because this property is owned by the same entity that operates the Fire Department (Cazadero Community Services District), they have a concern about their exposure to Liability claims because of the operations of the Fire Department. Since we live in California, this is probably a valid worry.

Great American suggested that a solution to this problem would be to change the ownership of the Park & Garden property to a different entity. This would mean re-titling the property to a different LLC, Partnership or Corporation, something that is separated from the Fire Department. One idea I have is to change the Park ownership to the existing Cazadero Community Club, Corp. and move that entity from the VFIS policy to the Great American policy. I would have to describe all of the activities of the Community Club to the GA underwriter but I think he could make this work and it is probably the easiest way to do this. I know this move would have to be approved by the Board but we have until October to make a change so there is time to think and plan this through.

I would be very happy to answer any questions that come up or attend a Board meeting if that is needed. Whatever is decided, Great American will honor this year's policy but will not offer the renewal if no change is made by October.

Thank you for your help,

**Coop Gabelman, CIC**  
**George Petersen Insurance Agency**

Producer

707-525-4180

[cgabelman@gpins.com](mailto:cgabelman@gpins.com)

[www.gpins.com](http://www.gpins.com)



George Petersen Insurance Agency

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- [image003.jpg](#) (7 KB)

## Heidi Flowers

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**From:** Michael Nicholls  
**Sent:** Tuesday, January 15, 2019 3:24 PM  
**To:** Heidi Flowers  
**Subject:** Fwd: Draft Letter to Congressman Huffman

Per the board meeting last night, attached is my request for TPW to address the situation re County Road ROW Veg Management and Canopy issues.

Begin forwarded message:

**From:** Michael Nicholls <[mcnicholls@me.com](mailto:mcnicholls@me.com)>  
**Subject: Re: Draft Letter to Congressman Huffman**  
**Date:** January 15, 2019 at 3:16:57 PM PST  
**To:** Johannes Hoevertsz <[Johannes.Hoevertsz@sonoma-county.org](mailto:Johannes.Hoevertsz@sonoma-county.org)>  
**Cc:** Lynda Hopkins <[Lynda.Hopkins@sonoma-county.org](mailto:Lynda.Hopkins@sonoma-county.org)>

Hello Johannes ~

LOL, that has happened to me as well. Not a problem!

I did mail the document back in December, followed up again on January 4th and met with Congressman Huffman personally on Saturday morning. His district director Jenny Calloway will be visiting Cazadero to view the situation and has confirmed their office is engaging with FEMA (apparently someone is working in DC). Also discussed with Mike McGuire and Jim Wood on Saturday afternoon and they now both have copies of the letter as well.

I saw your name on today's mailing from CPUC's ALJ regarding our county's party status on the under grounding proceeding. I'm working with Mike McGuire on a study bill to be introduced during this legislative session regarding the cost to underground all utilities in Tier 3 High Fire Threat areas. Study bills don't have to go through Appropriations, so should hopefully be a slam dunk for passage.

Regarding under grounding of utilities, it makes sense to harden our electrical supply in heavily forested areas. Currently, not much has changed since Samuel Morse first used telephone poles to support wires in 1844, and we still utilize 19th century technology 175 years later! PG&E has not cleared their utility lines (per their own recommendations) from tree overhang and proximity to non-insulated wires within our Community Services District. Yet, in highly visible non-forested areas along River Road, they've been working furiously to comply with their promises to the public. Hardening utilities, by under-grounding, will aid in fuel switching, weaning our rural communities from propane (tanks become incendiary bombs during firestorms) to heat pumps, induction cook tops, heat pump water heaters, etc. Sonoma Clean Power will be embarking on deep rebate programs for heat pumps and heat pump water heaters once the SCP storefront opens on 4th St. later this spring. GHG reduction is important, but fuel switching has a higher priority and impact in Tier 3 areas IF we have a reliable supply of electricity.

Lastly, I'm concerned regarding the tree canopy over Cazadero Hwy and other primary roadways used for evacuation within our Community Services District. Obviously with a canopy overgrowth, in the event of fire, burning trees fall on the roadway, potentially harming evacuees and blocking traffic. As an example, just go to

Google Earth and try to locate major roadways within the Cazadero District by zooming in to the highest resolution. Vegetation management within County ROW's will be critical in future years as we increasingly face climate change issues.

Hopefully you can schedule a visit and we can meet out here in order for you to evaluate the ROW situation and provide a pathway to resolution. I'd be pleased to spend what ever time you may have available to drive you around the district for you to better understand our challenges.

Best,

Mike

On Jan 15, 2019, at 9:49 AM, Johannes Hoevertsz <[Johannes.Hoevertsz@sonoma-county.org](mailto:Johannes.Hoevertsz@sonoma-county.org)> wrote:

Hi Michael,

For some reason your response got stuck on my outbox. I reviewed the doc and hopefully by now you have mailed it. Please let me know if you need anything else.

Thank you,

Johannes

---

**From:** Michael Nicholls <[mcnicholls@me.com](mailto:mcnicholls@me.com)>

**Date:** Wednesday, December 19, 2018 at 3:20 PM

**To:** Johannes Hoevertsz <[Johannes.Hoevertsz@sonoma-county.org](mailto:Johannes.Hoevertsz@sonoma-county.org)>

**Subject:** Draft Letter to Congressman Huffman

Seasons Greetings Johannes!

The the attached letter meet with your approval? Let me know and I'll send off!

Best,

Mike

THIS EMAIL ORIGINATED OUTSIDE OF THE SONOMA COUNTY EMAIL SYSTEM.

Warning: If you don't know this email sender or the email is unexpected, do not click any web links, attachments, and never give out your user ID or password.



## United Sonoma County Fire Fighters



Open Letter to Volunteer Fire Fighters of Sonoma County

February 4, 2019

Dear Brother and Sister Volunteer Fire Fighters of the Sonoma County,

As many of you know, or have heard, there was a series of proposals presented to the Board of Supervisors (BOS) on January 29<sup>th</sup> which contained funding for various fire protection entities around the county. After a very long debate and discussion, the BOS approved some and sent others back for more work.

The rumor mill and misinformation about the plans that were presented then debated, why some were approved and others not and who is responsible for the board's actions is already reaching a fevered pitch. As advocates for the fire service, we shared our concerns, criticisms, and support with the BOS. Frankly, some of the proposals didn't pass muster, hadn't received sufficient feedback and were not reflective of the high standard of service to which we all hold ourselves and that our communities expect. Any future proposal we carry forward must be transparent, inclusive, and comprehensive.

As your partners and teammates in providing emergency service to our community, we wanted to connect with all of you directly and get some facts out there and invite you to come together to have an open dialogue where we can share any plans and needs, we each have.

The Facts:

1. We (representatives of the full-time firefighters, fire prevention professionals, and EMS providers throughout Sonoma County) value the role that all of our volunteers play in the Sonoma County Fire Service. Further, we want your service in that role to be safe, respected, well-supported and meaningful to you and your community.
2. We strive every day to increase the funding, support and safety of the fire service in Sonoma County for everyone who serves and everyone we serve.
3. We firmly believe that the only way service levels can be preserved and increased is by having fewer agencies, that are larger and geographically logical, which support and serve their communities. While also maintaining a sense of community and local identity.
4. We embody the idea that we are all firefighters and EMS professionals with the charge of providing care and safety to the public above all. The name on our patch or engine is not nearly as important as the service we provide.
5. We use a simple test to measure the merits of ANY proposal: ***Does it make sense? Is it the right thing to do? Does it make things better for the public? Does it make things better for the firefighters? And is it financially sustainable?***

**UnitedSonomaCountyFireFighters@gmail.com**



## **United Sonoma County Fire Fighters**



We understand change can be uncomfortable, there are those among us who are skeptical and fearful of change. For the first time in Sonoma County we have a real opportunity to mold the fire service and change the way things are done for generations to come.

We hope that you will join with us, as we do every day serving the public, in creating and delivering a series of high-quality improvements that meet the needs of our residents, visitors and firefighters. We ask that you share our vision and means test when it comes to pushing forward in improving services and safety here in Sonoma County.

Finally, let there be no question that we value all of the members of our Fire and EMS family; regardless of how long you have served, where you serve, whether you are paid, part-time or volunteer, the patch you wear...we are one...period.

We would like to invite you to an informal meeting to discuss ideas, concerns, share questions and answers and chart a path forward. Please join us on Feb 22, 2019 at 6:30pm at Santa Rosa Fire Fighters 555 South E St Santa Rosa CA 95404.

Kindly consider RSVPing to [unitedsonomacountyfirefighters@gmail.com](mailto:unitedsonomacountyfirefighters@gmail.com) if you are planning on attending so we can ensure we have enough materials and refreshments for everyone.

In solidarity.

**Tim Aboudara**

Santa Rosa  
Rancho Adobe  
SoCo Fire Dist

**Jason Clopton**

Russian River  
Bodega Bay

**Ken Dick**

Petaluma

**Joe Stewart**

Geyserville

# REGION 5

CAMP MEEKER VFPD • CAZADERO CSD • FORESTVILLE FPD  
MONTE RIO FPD • OCCIDENTAL CSD • RUSSIAN RIVER FPD

P.O. Box 367 • GUERNEVILLE, CA 95446 • (707) 869-9089 • FAX: (707) 869-2811

## Region 5 Board Training

**WHO:** Required for all elected/appointed officials (Directors). Chief's and staff are also welcome.

**WHAT:** AB1661 Sexual Harassment Prevention, Training & Education, AB1234 Ethics and Brown Act

**WHEN:** Saturday, March 2, 2019 11:00-3:30  
11:00-1:00 Ethics & Brown Act  
1:00-1:30 Lunch (provided)  
1:30-3:30 Sexual Harassment

(we will try our best to stick to this time schedule, both ethics and sexual harassment training are required to be two hours each)

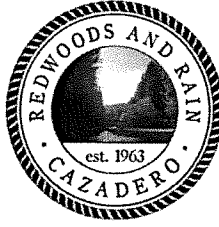
**WHERE:** Monte Rio Community Center  
20488 Highway 116, Monte Rio, CA

Training presented by legal counsel Liebert Cassidy  
Whitmore [www.lcwlegal.com](http://www.lcwlegal.com)

Funding for training provided by Region 5  
Recruitment/Retention Funds.

Please RSVP to Heidi Flowers no later than February 22, 2019  
[hflowers@russianriverfire.org](mailto:hflowers@russianriverfire.org)





**CAZADERO COMMUNITY SERVICES DISTRICT  
PO BOX 508  
CAZADERO CA 95421-0508**

February 6, 2019

Lynda Hopkins, Supervisor 5<sup>th</sup> District  
County of Sonoma  
575 Administration Dr. Ste 100A  
Santa Rosa CA 95403

Dear Supervisor Hopkins:

The Cazadero Community Services District, organized in 1963, is chartered to provide Fire Protection, Streetlighting, Park and Recreation services to the Greater Cazadero Community.

Over past years, we have experienced tree falls and damage from foliage, many times due to lack of trimming, which have created pole failures which require telephone calls to Frontier's Customer Service Department for pole replacement and re-hanging of cabling infrastructure. Frontier has declined to respond on a timely basis; and subsequently, as a public service agency, our staff is required to provide traffic control when cabling falls within county road right-of-way. Requests for pole replacement and rehang of cabling takes up to 7 days as Frontier does not have a pole inventory, a bucket truck, or other necessary equipment located in our area. Frontier only has one very loyal and customer-oriented employee who many times is overwhelmed with trouble ticket requests attempting to keep an aging infrastructure operative in the communities he regularly serves, including: Cazadero, Ft Ross, Timber Cove, Stewards Point, and The Sea Ranch - an area encompassing over 3,000 households.

While waiting for Frontier's staff to repair their damaged infrastructure, our fire department staff has routinely removed fallen cabling from the roadway and tied cabling to tree branches as a temporary 'fix'. Our CSD does not have the budgetary means to provide flagging service for days, waiting for new poles to be set, or infrastructure to be reinstalled to CPUC standards by Frontier, the pole owner. As President of our Board, I'm extremely concerned regarding potential liability issues having staff move another party's communications infrastructure.

Frontier Communications is a 'provider of last resort' as defined by the California Public Utilities Commission. The District expects Frontier Communications to be responsive to emergency repair requests, ramp up service levels, and provide timely repair service. Continuing service issues will require the District to file complaints directly with CPUC.

Sincerely,

Michael C Nicholls, President  
Cazadero Community Services District





**Cazadero Community Services District**  
**Regular Meeting Minutes**

January 14, 2019

**I. Call to Order and Roll Call**

Director Nicholls called to order the regular meeting of the Cazadero Community Services District at 6:00PM on January 14, 2019 at Station #1, Director Olson led the pledge of allegiance and AA Flowers conducted the roll call. The following were present: Directors' Paul Barry, Maureen Berry (arrived at 6:05 PM), Cory Olson, Homer Canelis (arrived at 6:05 PM) and Mike Nicholls. Chief Krausmann, AA Flowers, Henry Baker, Steve Ginessi and Fred Meyer were also present.

**II. Public Comment**

None.

**III. Board Member Comment**

Director Nicholls reported on his meetings with Mike McGuire and Jared Huffman.

Meeting with Mike McGuire: wants to complete a study for a bill to run utilities in tier 3 areas underground.

Meeting with Jared Huffman: Cazadero highway conditions; slip outs. Appointment will be set with Jenny Callaway to visit the area and observe the road conditions.

Director Nicholls also reported on RCRC (Rural County Representatives of California) meeting attended; topic reviewed-25 million gallon water tank installation. Water can be collected and stored for 30 days due to potential use for fire safety.

**IV. Staff Report**

None.

**V. New Business**

**a. Re-organization of Board**

President: Director Canelis nominated Director Nicholls for Board President, seconded by Director M. Berry. VOTE: 5/0/0

Vice President: Director Canelis nominated Director P. Barry for Vice President, Director P. Barry nominated Director Canelis for Vice President. Motion for P. Barry for Vice President seconded by Director M. Berry. VOTE: 5/0/0

Board Clerk: Director Canelis nominated AA Flowers for Board Clerk, seconded by Director Olson. VOTE: 5/0/0

**b. Cazadero Agreement-Ft. Ross VFC**

Director P. Barry reported he left a voicemail for Jim Colangelo regarding the agreement; Mr. Colangelo is current out of the office on vacation. Points needing clarification: insurance and scope of work. On a motion by Director Olson, seconded by Director M. Berry, the Board moved to have legal counsel review the Fort Ross/Cazadero Agreement once finalized. VOTE: 5/0/0.

If needed a special meeting can be called to review the agreement. Discussion held regarding the following: additional agreement/MOU between individual Districts involved, annexation/consolidation vs. agreement(s), length of funding from County and including CalFire.

**c. Speed Display Technology**

Director Nicholls will draft a letter in support of placing a speed technology sign at the 6000 block of Austin Creek Road (near quarry).

**d. Air Quality Sensor Request**

Discussion held. Sensors cost ~\$229.00 per sensor not including required wireless internet, installation and upkeep. Information fed to [www.purpleair.com](http://www.purpleair.com) and links can be added to the District website. On a motion by Director Olson, seconded by Director P. Barry, the Board moved to purchase one device to be located at station #1. VOTE: 4/1/0.

**e. Call/Drill/Stipend Pay Increase**

Tabled to February meeting.

**VI. Chief's Report**

1.1. Call Report – December

Nature of Call	December
Medical Aid	6
Assist	2
Hazardous Condition	3
Traffic Collision	1

1.2 E5266: Chief Krausmann is still working with Ferrara re: auxillary pump replacement, who will cover the cost (approximately \$8,000-9,000.00).

1.3 Air Exchange (exhaust system)-two additional bays \$18,786.53; TOT grant awarded for \$12,000.00 leaving \$6,786.53 to be covered. Chief Krausmann will reach out to Quinn Donovan with USDA to see if a grant is available to cover the additional cost.

1.4 Chief Krausmann will meet with LAFCO Mark Bramfitt Tuesday at 5 PM for MSR interview.

1.6 CalFire/Amador Contract-call response and training going well.

1.7 Signature needed from District on form for alcohol license (Montgomery School fundraiser being held at station #1), Director Nicholls to sign form.

**VII. Correspondence**

a. Email: Letter to Charlotte Berry (4<sup>th</sup> of July celebration): George Petersen insurance responded to inquiry, event is okay to hold as long as no fireworks are set off. Concerns

regarding road closure, liability and permits were discussed. Director Canelis will draft a letter addressing the liability and permit concerns.

- b. Email: Cazadero evacuation: information only.
- c. Email: Workshop on impacts from de-energization: information only.
- d. Letter: Thank you to Herman G. Hernandez-information only.
- e. Email: Posting on Nextdoor Austin Creek-information only.
- f. Email: FEMA contract delays on CCSD; Letter to HR Huffman & follow up letter to Jenny Callaway- information only.
- g. Email: Parmeter Park playground bench repair-information only.
- h. Email: Parmeter Park rackets and balls installed-information only.

#### **VIII. Approval of Minutes**

On a motion by Director Olson, seconded by Director P. Barry, the Board moved to approve the minutes of the December 10, 2018 meeting as presented. VOTE: 5/0/0

#### **IX. Approval of Financials**

- 1.1. Financials for January were presented by Administrator Flowers. AA Flowers provided account reconciliations, account balances, Bank of America credit card statement and profit/loss report for December 2018.
- 1.2. OPEX- AA Flowers presented invoices for payment. On a motion by Director Canelis, seconded by Director M. Berry the Board moved to approve January operating expenses in the amount of \$15,696.81. VOTE: 5/0/0 Extraordinary OPEX: FASIS-\$2348.00 for 3<sup>rd</sup> QTR workers compensation insurance; KME-\$1095.00 for E5266 auxillary pump inspection; LN Curtis-\$1768.92 for structure boots (recruitment/retention grant); Recology-\$1265.27 for station 1 annual garbage service and Russian River Maintenance-\$1146.08 for exhaust system reconnect/construction.

#### **X. Old Business**

- a. CCSD Facilities Use Agreement-On a motion by Director M. Berry, seconded by Director Canelis, the Board moved to accept final draft of the facilities use agreement. VOTE: 5/0/0
- b. Cazadero Event/Announcement Sign-Sign has been ordered, thumb drive with instructions has arrived, sign should arrive any day.
- c. MSR Update- Chief Krausmann is set to meet with LAFCO Mark Bramfitt on Tuesday at 5 PM.
- d. 4<sup>th</sup> of July event-Discussed under correspondence.

#### **XI. Public Comment**

None.

#### **XII. Board Member Comment**

Sonoma County Fire District Association dinner will be held Thursday, January 31, 2019 at Northwood Restaurant, hosted by Monte Rio Fire.

Director Olson voiced concerns regarding potential cost to have legal review the Fort Ross/Cazadero agreement, who will be responsible for cost and cost sharing for review.

**XIII. Adjournment**

- 1.1 The meeting adjourned at 8:28PM on motion by Director M. Berry and seconded by Director Canelis by a 5/0/0 VOTE. The February meeting is scheduled at Station #1 on February 11, 2019.

\_\_\_\_\_  
Michael Nicholls-President

\_\_\_\_\_  
Maureen Berry

\_\_\_\_\_  
Paul Barry-Vice President

\_\_\_\_\_  
Cory Olson

\_\_\_\_\_  
Homer Canelis

\_\_\_\_\_  
Date

## Cazadero CSD

**To:** Board of Directors  
**From:** Heidi Flowers  
**Date:** February 11, 2019  
**Re:** Financial Report-February 2019

---

Attached:

Reconciliation-Month ending 1/31/2019

Account Balances

Profit & Loss-January 2019

Bank of America credit card statement

OPEX:

Bills presented for February 2019 total **\$10,968.01**. This includes payroll for 3 employees for the month of January, eight EFT payments, three for Frontier Communications, two for PGE Utilities, two for Comcast and one E-pay for payroll taxes.

Blomberg & Griffin Accountancy- \$4950.00 FYE 6-30-18 Audit

McPhail- \$1,363.52 Station 1 & Station 2 propane

11:43 AM

02/06/19

**Cazadero Community Services District**  
**Reconciliation Summary**  
**1-Westam Check, Period Ending 01/31/2019**

---

	<u>Jan 31, 19</u>
<b>Beginning Balance</b>	487,336.95
<b>Cleared Transactions</b>	
Checks and Payments - 35 items	-20,597.50
Deposits and Credits - 4 items	5,327.29
<b>Total Cleared Transactions</b>	<u>-15,270.21</u>
<b>Cleared Balance</b>	<u><u>472,066.74</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 5 items	-510.28
<b>Total Uncleared Transactions</b>	<u>-510.28</u>
<b>Register Balance as of 01/31/2019</b>	<u><u>471,556.46</u></u>
<b>New Transactions</b>	
Checks and Payments - 4 items	-1,958.65
<b>Total New Transactions</b>	<u>-1,958.65</u>
<b>Ending Balance</b>	<u><u>469,597.81</u></u>

**Cazadero Community Services District**  
**Reconciliation Detail**  
**1-Westam Check, Period Ending 01/31/2019**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						487,336.95
<b>Cleared Transactions</b>						
<b>Checks and Payments - 35 items</b>						
Paycheck	12/10/2018	8937	Schanz, Eric E.	X	-457.13	-457.13
Paycheck	12/17/2018	8942	Dewart, Alan	X	-230.87	-688.00
Paycheck	12/17/2018	8941	Caplan, Nancy K.	X	-230.87	-918.87
Paycheck	12/17/2018	8943	Krausmann, Steven M	X	-180.88	-1,099.75
Paycheck	01/01/2019	8948	Krausmann, Steven M	X	-688.80	-1,788.55
Paycheck	01/01/2019	8947	Dewart, Alan	X	-461.75	-2,250.30
Paycheck	01/01/2019	8945	Caplan, Nancy K.	X	-415.57	-2,665.87
Paycheck	01/01/2019	8946	Decarly {Strike Tea...	X	-229.32	-2,895.19
Check	01/03/2019	EFT	P. G. & E.	X	-72.21	-2,967.40
Check	01/07/2019	EFT	P. G. & E.	X	-356.52	-3,323.92
Check	01/07/2019	EFT	Frontier Communica...	X	-58.15	-3,382.07
Check	01/09/2019	EFT	Frontier Communica...	X	-270.05	-3,652.12
Check	01/09/2019	EFT	Frontier Communica...	X	-198.25	-3,850.37
Bill Pmt -Check	01/12/2019	8955	Fire Agencies Self I...	X	-2,348.00	-6,198.37
Bill Pmt -Check	01/12/2019	8957	L. N. Curtis & Sons	X	-1,768.92	-7,967.29
Bill Pmt -Check	01/12/2019	8964	Westgate Petroleum...	X	-1,508.83	-9,476.12
Bill Pmt -Check	01/12/2019	8960	Recology Sonoma ...	X	-1,265.27	-10,741.39
Bill Pmt -Check	01/12/2019	8961	Russian River Maint...	X	-1,146.08	-11,887.47
Bill Pmt -Check	01/12/2019	8956	KME Fire Apparatus	X	-1,095.00	-12,982.47
Liability Check	01/12/2019	E-pay	EFTPS	X	-1,090.98	-14,073.45
Bill Pmt -Check	01/12/2019	8958	McPhail Fuel Co.	X	-852.32	-14,925.77
Bill Pmt -Check	01/12/2019	8951	Bank of America Bu...	X	-328.25	-15,254.02
Bill Pmt -Check	01/12/2019	8962	Sonoma County Co...	X	-64.00	-15,318.02
Bill Pmt -Check	01/12/2019	8954	Complete Welders S...	X	-58.10	-15,376.12
Bill Pmt -Check	01/12/2019	8963	Sonoma County Fire...	X	-50.00	-15,426.12
Bill Pmt -Check	01/12/2019	8950	Al Dewart	X	-16.78	-15,442.90
Bill Pmt -Check	01/12/2019	8952	Cazadero Supply	X	-7.97	-15,450.87
Bill Pmt -Check	01/14/2019	8965	Russian River Fire P...	X	-480.90	-15,931.77
Liability Check	01/16/2019	E-pay	EDD	X	-3,291.40	-19,223.17
Check	01/16/2019	EFT	Comcast	X	-152.93	-19,376.10
Liability Check	01/16/2019	E-pay	EDD	X	-127.64	-19,503.74
Liability Check	01/16/2019	E-pay	EFTPS	X	-68.58	-19,572.32
Check	01/27/2019	EFT	Intuit Quickbooks	X	-650.00	-20,222.32
Check	01/28/2019	EFT	Comcast	X	-109.10	-20,331.42
Check	01/30/2019	EFT	P. G. & E.	X	-266.08	-20,597.50
<b>Total Checks and Payments</b>					<b>-20,597.50</b>	<b>-20,597.50</b>
<b>Deposits and Credits - 4 items</b>						
Paycheck	12/10/2018		Horn {volunteer}, Brit	X	0.00	0.00
Deposit	01/12/2019			X	0.00	0.00
Deposit	01/25/2019			X	5,319.01	5,319.01
Deposit	01/31/2019			X	8.28	5,327.29
<b>Total Deposits and Credits</b>					<b>5,327.29</b>	<b>5,327.29</b>
<b>Total Cleared Transactions</b>					<b>-15,270.21</b>	<b>-15,270.21</b>
<b>Cleared Balance</b>					<b>-15,270.21</b>	<b>472,066.74</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 5 items</b>						
Paycheck	12/10/2018	8935	Nunez {volunteer}, S...		-18.47	-18.47
Paycheck	01/01/2019	8949	Olson {Strike Team}...		-186.32	-204.79
Paycheck	01/01/2019	8944	Barrio, Gabriel		-186.32	-391.11
Bill Pmt -Check	01/12/2019	8953	Charlotte J. Berry		-69.99	-461.10
Bill Pmt -Check	01/12/2019	8959	Paul Barry		-49.18	-510.28
<b>Total Checks and Payments</b>					<b>-510.28</b>	<b>-510.28</b>
<b>Total Uncleared Transactions</b>					<b>-510.28</b>	<b>-510.28</b>
<b>Register Balance as of 01/31/2019</b>					<b>-15,780.49</b>	<b>471,556.46</b>

**Cazadero Community Services District**  
**Reconciliation Detail**  
**1-Westam Check, Period Ending 01/31/2019**

Type	Date	Num	Name	Clr	Amount	Balance
<b>New Transactions</b>						
<b>Checks and Payments - 4 items</b>						
Paycheck	02/01/2019	8968	Krausmann, Steven M		-688.80	-688.80
Paycheck	02/01/2019	8967	Dewart, Alan		-461.75	-1,150.55
Paycheck	02/01/2019	8966	Caplan, Nancy K.		-415.58	-1,566.13
Liability Check	02/05/2019	E-pay	EFTPS		-392.52	-1,958.65
Total Checks and Payments					-1,958.65	-1,958.65
Total New Transactions					-1,958.65	-1,958.65
<b>Ending Balance</b>					<b>-17,739.14</b>	<b>469,597.81</b>





Account Statement

Reconciled H3  
2-6-19

CAZADERO COMMUNITY SERVICES DISTRICT  
PO BOX 508  
CAZADERO CA 95421-0508

If you have any questions  
about your account please call  
800-848-1088  
CUSTOMER SERVICE  
ACCOUNT NUMBER  
403-01595-1  
STATEMENT DATE CYCLE  
01/31/19 31  
ITEMS ENCLOSED PAGE  
0 1  
YEAR-TO-DATE INTEREST  
8.28

PREVIOUS BALANCE	CHECKS AND WITHDRAWALS	DEPOSITS AND CREDITS	INTEREST MINUS CHARGES	NEW BALANCE
487,336.95 ✓	NUMBER 35 AMOUNT 20,597.50	NUMBER 1 AMOUNT 5,319.01	8.28	472,066.74 ✓

ACCOUNT ACTIVITY				BALANCE SUMMARY	
PUBLIC INTEREST CHECKING	- -	CURRENT RATE	.02%	DATE	BALANCE
31 DAYS THIS CYCLE	ANNUAL PERCENTAGE YIELD EARNED		.02%	PREVIOUS BALANCE	
- - - - - DEPOSITS - - - - -				12/31	487,336.95
DATE	DESCRIPTION	AMOUNT			
01/25	COUNTY OF SONOMA - CLAIMS	5,319.01 ✓		01/02	487,264.74
	RMR*IV*ABH 2018 CAZADERO FPD**5319.01			01/04	486,908.22
01/31	INTEREST	8.28 ✓		01/07	486,651.82
				01/08	485,924.64
- - - - - WITHDRAWALS-FEES-CHARGES- - - - -				01/15	484,833.66
DATE	DESCRIPTION	AMOUNT		01/16	484,124.26
01/02	PACIFIC GAS & EL - PAYMENT	72.21 ✓		01/17	483,462.48
01/04	PACIFIC GAS & EL - PAYMENT	356.52 ✓		01/18	478,639.62
01/07	FRONTIER ONLINE - E-BILL	198.25 ✓		01/22	477,929.12
01/07	FRONTIER ONLINE - E-BILL	58.15 ✓		01/23	471,896.60
01/08	FRONTIER ONLINE - E-BILL	270.05 ✓		01/24	469,655.52
01/15	IRS - USATAXPYMT	1,090.98 ✓		01/25	473,197.64
01/18	EMPLOYMENT DEVEL - EDD EFTPMT	3,291.40 ✓		01/28	472,547.64
01/18	EMPLOYMENT DEVEL - EDD EFTPMT	127.64 ✓		01/29	472,497.64
01/18	IRS - USATAXPYMT	68.58 ✓		01/30	472,167.56
01/22	COMCAST 8155300 - 440107647	152.93 ✓		01/31	472,066.74
01/28	INTUIT - PAYROLL	650.00 ✓			
01/30	PACIFIC GAS & EL - PAYMENT	266.08 ✓		NEW BALANCE	
01/31	COMCAST 8155300 - 440284727	109.10 ✓		01/31	472,066.74
- - - - - CHECKS - - - - -					
ITEM	DATE	AMOUNT	ITEM	DATE	AMOUNT
8937	01/08	457.13 ✓	8948	01/18	688.80 ✓
8941*	01/18	230.87 ✓	8950*	01/16	16.78 ✓
8942	01/16	230.87 ✓	8951	01/22	328.25 ✓
8943	01/17	180.88 ✓	8952	01/25	7.97 ✓
8945*	01/18	415.57 ✓	8954*	01/23	58.10 ✓
8946	01/22	229.32 ✓	8955	01/23	2,348.00 ✓
8947	01/16	461.75 ✓	8956	01/24	1,095.00 ✓

EXTRA CASH LINE OF CREDIT CUSTOMERS: YOUR ACCOUNT DETAILS ARE LISTED BELOW. LATE PAYMENT WARNING: IF YOUR MINIMUM PAYMENT IS NOT RECEIVED BY THE PAYMENT DUE DATE YOU MAY BE CHARGED A LATE FEE OF \$5.

PREVIOUS BALANCE	ADVANCES AND DEBITS	PAYMENTS AND CREDITS	INTEREST CHARGED	FEES CHARGED	NEW BALANCE
	NUMBER AMOUNT	NUMBER AMOUNT			
LINE OF CREDIT	CREDIT AVAILABLE	ANNUAL PERCENTAGE RATE	DAILY PERIODIC RATE	PAYMENT PAST DUE + PAYMENT THIS PERIOD = MINIMUM PAYMENT DUE DATE	YEAR-TO-DATE INTEREST PAID

THANK YOU FOR BANKING WITH US. NOTICE: SEE 'BACK OF STATEMENT' TAB FOR IMPORTANT INFORMATION.



Account Statement

CAZADERO COMMUNITY SERVICES DISTRICT
PO BOX 508
CAZADERO CA 95421-0508

If you have any questions about your account please call 800-848-1088
CUSTOMER SERVICE
ACCOUNT NUMBER 403-01595-1
STATEMENT DATE CYCLE 01/31/19 31
ITEMS ENCLOSED PAGE 0 2
YEAR-TO-DATE INTEREST 8.28

ACCOUNT ACTIVITY

BALANCE SUMMARY

Table with columns: ITEM, DATE, AMOUNT, CHECKS, ITEM, DATE, AMOUNT. Rows include transactions 8957, 8958, 8960\*, 8961, 8962, 8963, 8964, 8965.

\* INDICATES GAP IN CHECK SEQUENCE

ASK ABOUT WESTAMERICA VISA AND AMERICAN EXPRESS CREDIT CARDS WITH A GREAT INTRODUCTORY OFFER, REWARDS AND MORE! THE CREDITOR AND ISSUER IS ELAN FINANCIAL SERVICES.

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Cupertino, CA 95014  
95-421-1211

12/15/2018

8937

PAY TO THE ORDER OF: Eric E. Schanz \$457.13

Four Hundred Fifty-Seven and 13/100

Eric E. Schanz  
15990 East Austin Creek Rd  
P.O. Box 309  
Cazadero, CA 95421

MEMO  
Pay Period: 12/10/2018 - 12/10/2018

#008937# 1211402186 0403015951#

Redwood Credit Union  
PO BOX 6384  
SANTA ROSA CA 95406  
NANCY K CAPLAN  
01/04/18 12:18:17  
90419282  
CREDITED TO THE  
ACCOUNT OF MEMBER  
NANCY KAPLAN  
>321177586<-7<

\$457.13 8937 01082019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Cupertino, CA 95014  
95-421-1211

12/17/2018

8941

PAY TO THE ORDER OF: Nancy K. Caplan \$230.87

Two Hundred Thirty and 87/100

Nancy K. Caplan  
5885 Austin Creek Road  
P. O. Box 112  
Cazadero, CA 95421-0112

MEMO  
Pay Period: 12/01/2018 - 12/31/2018

#008941# 1211402186 0403015951#

0363 6779 0654723 >121140218< 011819 WAB

Nancy K Caplan

\$230.87 8941 01182019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Cupertino, CA 95014  
95-421-1211

12/17/2018

8942

PAY TO THE ORDER OF: Alan Dewart \$230.87

Two Hundred Thirty and 87/100

Alan Dewart  
PO BOX 503  
Cazadero, CA 95421

MEMO  
Pay Period: 12/01/2018 - 12/31/2018

#008942# 1211402186 0403015951#

Exchange Bank - Santa Rosa, CA  
20190115 0112 00008 00072  
>>121101985<<

191809 20211114 211 8669#  
05:21 6102/51/1  
181002 01/2 1/0  
122810100  
LN0CR 185540471# 18885 18812

007018121  
7021

\$230.87 8942 01162019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Cupertino, CA 95014  
95-421-1211

12/17/2018

8943

PAY TO THE ORDER OF: Steven M. Krausmann \$180.88

One Hundred Eighty and 88/100

Steven M. Krausmann  
705 Chimney Rock Road  
Cazadero, CA 95421

MEMO  
Pay Period: 12/01/2018 - 12/31/2018

#008943# 1211402186 0403015951#

>321177586<-7  
Redwood Credit Union - (800)479-7929  
P.O. BOX 6104 SANTA ROSA, CA 95406  
Teller: 145  
1/15/2019 4:46 PM  
DIR: 89550300076384  
>321177586<-7

7602 KIAM

\$180.88 8943 01172019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Cupertino, CA 95014  
95-421-1211

1/1/2019

8945

PAY TO THE ORDER OF: Nancy K. Caplan \$415.57

Four Hundred Fifteen and 57/100

Nancy K. Caplan  
5885 Austin Creek Road  
P. O. Box 112  
Cazadero, CA 95421-0112

MEMO  
Pay Period: 12/01/2018 - 12/31/2018

#008945# 1211402186 0403015951#

0363 6779 0654722 >121140218< 011819 WAB

Nancy K Caplan

\$415.57 8945 01182019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Cupertino, CA 95014  
95-421-1211

1/1/2019

8946

PAY TO THE ORDER OF: John Decary \$229.32

Two Hundred Twenty-Nine and 32/100

John Decary  
25200 Highway 116  
Duncans Hills, CA 95430

MEMO  
Pay Period: 12/01/2018 - 12/31/2018

#008946# 1211402186 0403015951#

0333 6779 0655230 >121140218< 012219 WAB

\$229.32 8946 01222019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Dunsmuir, CA 95948  
954211211

8947

1/1/2019

PAY TO THE ORDER OF: Alan Dewart \$461.75

Four Hundred Sixty-One and 75/100

Alan Dewart  
PO BOX 508  
Cazadero, CA 95421

MEMO: Pay Period: 12/01/2018 - 12/31/2018

\*008947\* 1211402180 0403015951\*

\$461.75 8947 01162019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Dunsmuir, CA 95948  
954211211

8948

1/1/2019

PAY TO THE ORDER OF: Steven M. Krausmann \$688.80

Six Hundred Eighty-Eight and 80/100

Steven M. Krausmann  
705 Chimney Rock Road  
Cazadero, CA 95421

MEMO: Pay Period: 12/01/2018 - 12/31/2018

\*008948\* 1211402180 0403015951\*

\$688.80 8948 01182019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Dunsmuir, CA 95948  
954211211

8950

1/12/2019

PAY TO THE ORDER OF: Ai Dewart \$16.78

Sixteen and 78/100

Ai Dewart

MEMO: Reimbursement-Walmart

\*008950\* 1211402180 0403015951\*

\$16.78 8950 01162019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Dunsmuir, CA 95948  
954211211

8951

1/12/2019

PAY TO THE ORDER OF: Bank of America Business Mastercard \$328.25

Three Hundred Twenty-Eight and 25/100

Bank of America Business Mastercard  
P. O. Box 15706  
Wilmington, DE 19886-5706

MEMO: 3000-10001-3000-3885

\*008951\* 1211402180 0403015951\*

\$328.25 8951 01222019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Dunsmuir, CA 95948  
954211211

8952

1/12/2019

PAY TO THE ORDER OF: Cazadero Supply \$7.97

Seven and 97/100

Cazadero Supply  
P. O. Box 69  
Cazadero, CA 95421

MEMO: INV 107048

\*008952\* 1211402180 0403015951\*

\$7.97 8952 01252019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Dunsmuir, CA 95948  
954211211

8954

1/12/2019

PAY TO THE ORDER OF: Complete Welders Supply \$58.10

Fifty-Eight and 10/100

Complete Welders Supply  
P. O. Box 2818  
Napa, CA 94558

MEMO: 04838

\*008954\* 1211402180 0403015951\*

\$58.10 8954 01232019

PAY TO THE ORDER OF: NAME Five Appliances \$1,086.00

One Thousand Eighty-Six and 00/100

NAME Five Appliances  
One Thousand Five  
Harrisburg, PA 17106

MEMO: INV 04 548114

\*008955\* 1211402180 0403015951\*

Cazadero Community Services District  
Post Office Box 505  
Cazadero, CA 95421-0505

WESTAMERICA BANK  
Cazadero, CA 95446  
95-4211211

8955

1/12/2019

PAY TO THE ORDER OF FASIS \$2,348.00

Two Thousand Three Hundred Forty-Eight and 00/100

Fire Agencies Self Insurance System  
c/o California Bank & Trust  
Fiscal Services  
520 Capital Mall, Suite 100  
Sacramento, CA 95814-4714  
CAZ001

#008955# 121140218# 0403015951#

MEMO INV 245825

PAID TO THE ORDER OF CALIFORNIA BANK & TRUST 121140218# 0403015951# FROM DEPOSIT ONLY Fire District Association 020203411

\$2,348.00 8955 01232019

JPMORGANCHASE BK NA CR TO HMD  
012319 -074909982- PAYEE ALL  
38074386 0028823 RTS RSVB  
00700523 015 000000020209994

\$1,095.00 8956 01242019

Cazadero Community Services District  
Post Office Box 505  
Cazadero, CA 95421-0505

WESTAMERICA BANK  
Cazadero, CA 95446  
95-4211211

8957

1/12/2019

PAY TO THE ORDER OF L. N. Curtis & Sons \$1,768.92

One Thousand Seven Hundred Sixty-Eight and 92/100

L. N. Curtis & Sons  
Dept 34921  
PO Box 36000  
San Francisco, CA 94139

#008957# 121140218# 0403015951#

MEMO INV 245825

PAID TO THE ORDER OF CALIFORNIA BANK & TRUST 121140218# 0403015951# FROM DEPOSIT ONLY Fire District Association 020203411

\$1,768.92 8957 01252019

Cazadero Community Services District  
Post Office Box 505  
Cazadero, CA 95421-0505

WESTAMERICA BANK  
Cazadero, CA 95446  
95-4211211

8958

1/12/2019

PAY TO THE ORDER OF McPhail Fuel Company \$852.32

Eight Hundred Fifty-Two and 32/100

McPhail Fuel Co.  
PO Box 960  
Colton, Ca 94931-0960

#008958# 121140218# 0403015951#

MEMO CAZ001 & 2

0320 6783 0793889 > 121140218# 012319 WAB

\$852.32 8958 01232019

Cazadero Community Services District  
Post Office Box 505  
Cazadero, CA 95421-0505

WESTAMERICA BANK  
Cazadero, CA 95446  
95-4211211

8960

1/12/2019

PAY TO THE ORDER OF Recology Sonoma Marin \$1,265.27

One Thousand Two Hundred Sixty-Five and 27/100

Recology Sonoma Marin  
County, Inc.  
P.O. Box 1300  
Subson, CA 94585-4300

#008960# 121140218# 0403015951#

MEMO

01/22/19 606669 037 010 181 SONOMA #181  
123456 04 001 +4124187097- 0000139527  
Credit the account of the within named payee  
Without prejudice PEG-REGULUS LA

\$1,265.27 8960 01232019

Cazadero Community Services District  
Post Office Box 505  
Cazadero, CA 95421-0505

WESTAMERICA BANK  
Cazadero, CA 95446  
95-4211211

8961

1/12/2019

PAY TO THE ORDER OF Russian River Maintenance & Repair \$1,146.08

One Thousand One Hundred Forty-Six and 08/100

Russian River Maintenance & Repair  
19170 King Ridge Road  
Cazadero, Ca 95421

#008961# 121140218# 0403015951#

MEMO INV 3538 & 3519

0240 6779 0658307 > 121140218# 012419 WAB

\$1,146.08 8961 01242019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Guerneville, CA 95446  
90-48217211

8962

1/12/2019

PAY TO THE ORDER OF: Sonoma County Counsel \$64.00

Sixty-Four and 00/100 DOLLARS

Sonoma County Counsel  
575 Administration Drive, Room 105A  
Santa Rosa, CA 95403-2681

MEMO INV 0:11554

⑈008962⑈ ⑆121140218⑆ 0403015951⑈

FOR DEPOSIT ONLY  
COUNTY COUNSEL

1/29/2019 09017305

\$64.00 8962 01302019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Guerneville, CA 95446  
90-48217211

8963

1/12/2019

PAY TO THE ORDER OF: Sonoma County Fire Districts' Association \$50.00

Fifty and 00/100 DOLLARS

Sonoma County Fire Districts' Association  
c/o Gold Ridge Fire  
Attn: Lisa Guerrero  
4500 Hessel Ave  
Sebastopol, CA 95472  
SCFDA 2019 membership

MEMO

⑈008963⑈ ⑆121140218⑆ 0403015951⑈

06118780795937 > 121140218 < 012919 WAW

FOR DEPOSIT ONLY  
SONOMA COUNTY FIRE DISTRICT ASSOCIATION

\$50.00 8963 01292019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Guerneville, CA 95446  
90-48217211

8964

1/12/2019

PAY TO THE ORDER OF: Westgate Petroleum Co., Inc. \$1,508.83

One Thousand Five Hundred Eight and 83/100 DOLLARS

Westgate Petroleum Co., Inc.  
3740 Highland Springs Road  
Lakeport, CA 95453

MEMO INV 227878

⑈008964⑈ ⑆121140218⑆ 0403015951⑈

FOR DEPOSIT ONLY  
WESTGATE PETROLEUM CO., INC.

\$1,508.83 8964 01232019

Cazadero Community Services District  
Post Office Box 508  
Cazadero, CA 95421-0508

WESTAMERICA BANK  
Guerneville, CA 95446  
90-48217211

8965

1/14/2019

PAY TO THE ORDER OF: Russian River Fire Protection \$480.00

Four Hundred Eighty and 00/100 DOLLARS

Russian River Fire Protection  
14100 Armstrong Woods Road  
P.O. Box 367  
Guerneville, CA 95446

MEMO Shared Admin 12/9/2018-1/13/19

⑈008965⑈ ⑆121140218⑆ 0403015951⑈

8074 >121106782< 01/16/2015 061770130754659

FOR DEPOSIT ONLY  
RUSSIAN RIVER FIRE PROTECTION

\$480.00 8965 01172019

12:13 PM

02/06/19

**Cazadero Community Services District**  
**Reconciliation Summary**  
L. A. I. F., Period Ending 01/14/2019

---

	<u>Jan 14, 19</u>
Beginning Balance	146,289.98
Cleared Transactions	
Deposits and Credits - 1 item	<u>884.00</u>
Total Cleared Transactions	<u>884.00</u>
Cleared Balance	<u><u>147,173.98</u></u>
Register Balance as of 01/14/2019	147,173.98
Ending Balance	147,173.98

**Cazadero Community Services District**

**Reconciliation Detail**

L. A. I. F., Period Ending 01/14/2019

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>						146,289.98
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 1 item</b>						
Deposit	01/15/2019			X	884.00	884.00
<b>Total Deposits and Credits</b>					884.00	884.00
<b>Total Cleared Transactions</b>					884.00	884.00
<b>Cleared Balance</b>					884.00	147,173.98
<b>Register Balance as of 01/14/2019</b>					884.00	147,173.98
<b>Ending Balance</b>					<u>884.00</u>	<u>147,173.98</u>



Local Agency Investment Fund  
P.O. Box 942809  
Sacramento, CA 94209-0001  
(916) 653-3001

Reconciled H3  
2-6-19

[www.treasurer.ca.gov/pmia-laif/laif.asp](http://www.treasurer.ca.gov/pmia-laif/laif.asp)  
February 06,  
2019

CAZADERO COMMUNITY SERVICES DISTRICT

MANAGER  
P.O. BOX 508  
CAZADERO, CA 95421

PMIA Average Monthly Yields

Account Number:  
16-49-006

Tran Type Definitions

January 2019 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
1/15/2019	1/14/2019	QRD	1596215	SYSTEM	884.00 ✓

Account Summary

Total Deposit:	884.00 ✓	Beginning Balance:	146,289.98 ✓
Total Withdrawal:	0.00	Ending Balance:	147,173.98 ✓

Cazadero Community Services District  
Account Balances  
As of January 31, 2019

	Jan 31, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	471,556.46
1-Westam Check	104,223.98
L. A. I. F.	
Total Checking/Savings	575,780.44
Total Current Assets	575,780.44
<b>TOTAL ASSETS</b>	<b>575,780.44</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Long Term Liabilities	
WestAmerica Loan - Brush Truck	181,655.19
Total Long Term Liabilities	181,655.19
Total Liabilities	181,655.19
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>181,655.19</b>

**Cazadero Community Services District  
Profit & Loss Budget Performance  
January 2019**

2:29 PM

02/08/2019

Accrual Basis

	Jan 19	Jul '18 - Jan 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>10 - Tax Revenue</b>						
1000 - Property Taxes-CY Secured	0.00	140,372.69	274,600.00	-134,227.31	51.12%	274,600.00
1011 - SB 2557 Prop Tax Admin	0.00	0.00	-3,400.00	3,400.00	0.0%	-3,400.00
1020 - Prop Tax-CY Supplemental	0.00	1,311.12	5,000.00	-3,688.88	26.22%	5,000.00
1040 - Prop Tax-CY Unsecured	0.00	7,707.52	7,300.00	407.52	105.58%	7,300.00
1042 - Cost Reim-Coil DEL CY UNS	0.00	-123.82	-75.00	-48.82	165.09%	-75.00
1060 - Prop Tax-PY Secured	0.00	0.00	-70.00	70.00	0.0%	-70.00
1080 - Supplemental Prop Tax-PY	0.00	0.00	-50.00	50.00	0.0%	-50.00
1100 - Prop Taxes-PY Unsecured	0.00	0.00	300.00	-300.00	0.0%	300.00
1105 - 2017 Wildfire Tax Loss	0.00	5,136.81				
<b>Total 10 - Tax Revenue</b>	<b>0.00</b>	<b>154,404.32</b>	<b>283,605.00</b>	<b>-129,200.68</b>	<b>54.44%</b>	<b>283,605.00</b>
<b>17 - Use of Money/Property</b>						
1700 - Interest on Pooled Cash	0.00	11.45	500.00	-488.55	2.29%	500.00
1702 - WestAmerica Bank	8.28	32.81	50.00	-17.19	65.62%	50.00
1703 - LAIF Interest	884.00	2,361.70	1,500.00	861.70	157.45%	1,500.00
1801 - Hall Rental	0.00	550.00				
<b>Total 17 - Use of Money/Property</b>	<b>892.28</b>	<b>2,955.96</b>	<b>2,050.00</b>	<b>905.96</b>	<b>144.19%</b>	<b>2,050.00</b>
<b>20 - Intergovernmental Revenues</b>						
2080 - Fish & Game in lieu of Prop T	0.00	0.00				
2440 - ST-HOPTR	0.00	0.00	2,000.00	-2,000.00	0.0%	2,000.00
2500 - State-Other Funding (ST)	5,319.01	143,595.05	123,730.00	19,865.05	116.06%	123,730.00
<b>Total 20 - Intergovernmental Revenues</b>	<b>5,319.01</b>	<b>143,595.05</b>	<b>125,730.00</b>	<b>17,865.05</b>	<b>114.21%</b>	<b>125,730.00</b>
<b>40 - Miscellaneous Revenues</b>						
4015 - Interest Earned	0.00	4.38				
4040 - Misc. Income	0.00	15,000.00				
4050 - State & Local Grants	0.00	10,000.00				
4210 - State of CA EDD Refund	0.00	53.67				
<b>Total 40 - Miscellaneous Revenues</b>	<b>0.00</b>	<b>25,058.05</b>				
<b>Total Income</b>	<b>6,211.29</b>	<b>326,013.38</b>	<b>411,385.00</b>	<b>-85,371.62</b>	<b>79.25%</b>	<b>411,385.00</b>
<b>Gross Profit</b>	<b>6,211.29</b>	<b>326,013.38</b>	<b>411,385.00</b>	<b>-85,371.62</b>	<b>79.25%</b>	<b>411,385.00</b>
<b>Expense</b>						
<b>Maintenance</b>						
Playground	262.26	843.03				
Supplies	0.00	144.81				
<b>Total Maintenance</b>	<b>262.26</b>	<b>987.84</b>				
<b>Misc. Operating</b>						
<b>Firefighter Expenses</b>						
7120 - Training	0.00	0.00	10,500.00	-10,500.00	0.0%	10,500.00
<b>Total Firefighter Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>10,500.00</b>	<b>-10,500.00</b>	<b>0.0%</b>	<b>10,500.00</b>
<b>Total Misc. Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>10,500.00</b>	<b>-10,500.00</b>	<b>0.0%</b>	<b>10,500.00</b>
<b>50 - Salaries/Employment Benefits</b>						
5910 - Payroll Expenses	1,979.10	21,233.10	21,750.00	-516.90	97.62%	21,750.00
5911 - Firefighter C & D Reimbursement						
Calls	0.00	1,560.00				
Drills	0.00	2,330.00				
Strike Team	651.84	83,590.72	76,606.00	6,984.72	109.12%	76,606.00
5911 - Firefighter C & D Reimbursement - Other	0.00	0.00	4,000.00	-4,000.00	0.0%	4,000.00
<b>Total 5911 - Firefighter C &amp; D Reimbursement</b>	<b>651.84</b>	<b>87,480.72</b>	<b>80,606.00</b>	<b>6,874.72</b>	<b>108.53%</b>	<b>80,606.00</b>
5922 - FICA Retirement	0.00	0.00	6,350.00	-6,350.00	0.0%	6,350.00
5924 - Medicare	0.00	0.00	1,500.00	-1,500.00	0.0%	1,500.00
5925 - CA Employment Training Tax	0.00	0.00	100.00	-100.00	0.0%	100.00
5935 - Unemployment Insurance	0.00	0.00	1,100.00	-1,100.00	0.0%	1,100.00
5940 - Wrkmn Comp	2,348.00	7,044.00	9,400.00	-2,356.00	74.94%	9,400.00
<b>Total 50 - Salaries/Employment Benefits</b>	<b>4,978.94</b>	<b>115,757.82</b>	<b>120,806.00</b>	<b>-5,048.18</b>	<b>95.82%</b>	<b>120,806.00</b>
<b>60 - Services/Supplies</b>						
6021 - Clothing, Uniform, Personal	0.00	0.00	1,180.00	-1,180.00	0.0%	1,180.00
6022 - Safety Clothing	1,768.92	2,957.15	10,000.00	-7,042.85	29.57%	10,000.00
6040 - Communications						
Station 1 Emergency Phones	0.00	355.62				
Stn 1 Internet	152.93	884.40	1,800.00	-915.60	49.13%	1,800.00
Stn 1 Telephone	198.25	1,149.79	1,800.00	-650.21	63.88%	1,800.00
Stn 2 Internet	109.10	647.20	1,400.00	-752.80	46.23%	1,400.00
Stn 2 Telephone	328.20	631.85	850.00	-218.15	74.34%	850.00
6040 - Communications - Other	0.00	2,871.13				

	Jan 19	Jul '18 - Jan 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Total 6040 - Communications</b>	788.48	6,539.99	5,850.00	689.99	111.8%	5,850.00
6060 - Food	0.00	116.82	500.00	-383.18	23.36%	500.00
6080 - Household Supplies	0.00	793.52	500.00	293.52	158.7%	500.00
<b>6100 - Insurance</b>						
Business	0.00	13,331.00				
6100 - Insurance - Other	0.00	1,648.00	14,000.00	-12,352.00	11.77%	14,000.00
<b>Total 6100 - Insurance</b>	0.00	14,979.00	14,000.00	979.00	106.99%	14,000.00
6140 - Equipment	1,095.00	5,075.01	6,000.00	-924.99	84.58%	6,000.00
<b>6149 - Maintenance-Radio/Pagers</b>						
Pagers	0.00	176.25				
Radios	0.00	1,054.00				
6149 - Maintenance-Radio/Pagers - Other	0.00	326.78	2,600.00	-2,273.22	12.57%	2,600.00
<b>Total 6149 - Maintenance-Radio/Pagers</b>	0.00	1,557.03	2,600.00	-1,042.97	59.89%	2,600.00
<b>6180 - Structure</b>						
Bi-Annual Gen Load Test	0.00	0.00	1,300.00	-1,300.00	0.0%	1,300.00
Parks	24.75	664.63	6,000.00	-5,335.37	11.08%	6,000.00
Station 1	0.00	225.44	10,000.00	-9,774.56	2.25%	10,000.00
Station 2	0.00	0.00	1,500.00	-1,500.00	0.0%	1,500.00
6180 - Structure - Other	1,196.62	1,864.34				
<b>Total 6180 - Structure</b>	1,221.37	2,754.41	18,800.00	-16,045.59	14.65%	18,800.00
6261 - Medical Equip	58.10	1,329.77	3,000.00	-1,670.23	44.33%	3,000.00
6280 - Memberships/Certs	50.00	225.00	200.00	25.00	112.5%	200.00
6400 - Office expense	769.17	1,890.10	1,500.00	390.10	126.01%	1,500.00
6405 - Office Equip & Furnishings	0.00	0.00	1,000.00	-1,000.00	0.0%	1,000.00
6457 - Computer Chrgs-Firehouse Softwa	0.00	0.00	7,000.00	-7,000.00	0.0%	7,000.00
6500 - Other Professional Svcs	480.90	3,934.87	6,500.00	-2,565.13	60.54%	6,500.00
6587 - LAFCO	0.00	613.00	615.00	-2.00	99.68%	615.00
6610 - Legal	64.00	384.00				
6630 - Audit	0.00	0.00	5,350.00	-5,350.00	0.0%	5,350.00
6654 - Medical Exam	0.00	0.00	2,805.00	-2,805.00	0.0%	2,805.00
6880 - Minor Equipment/Sm Tools	0.00	623.91	3,000.00	-2,376.09	20.8%	3,000.00
6881 - Safety Equip	0.00	260.83	7,800.00	-7,539.17	3.34%	7,800.00
6883 - Fire Equip & Testing	0.00	9,383.95	4,000.00	5,383.95	234.6%	4,000.00
7053 - Permits/License/Fees	0.00	0.00	450.00	-450.00	0.0%	450.00
7131 - Textbooks	0.00	0.00	1,000.00	-1,000.00	0.0%	1,000.00
7201 - Gas & Oil	1,508.83	3,246.54	4,000.00	-753.46	81.16%	4,000.00
<b>7320 - Utilities</b>						
Park Water	0.00	706.88				
Septic Monitoring Fee	0.00	595.00	1,000.00	-405.00	59.5%	1,000.00
Siren Electricity	20.21	84.08	250.00	-165.92	33.63%	250.00
Stn 1 Electricity	195.85	1,136.32	2,400.00	-1,263.68	47.35%	2,400.00
Stn 1 Electricity Outdoor	50.02	204.31	500.00	-295.69	40.86%	500.00
Stn 1 Garbage	1,223.52	1,265.27	1,250.00	15.27	101.22%	1,250.00
Stn 1 Propane	779.94	1,533.92	4,000.00	-2,466.08	38.35%	4,000.00
Stn 1 Water	0.00	475.70	250.00	225.70	190.28%	250.00
Stn 2 Electricity	72.21	499.72	900.00	-400.28	55.52%	900.00
Stn 2 Garbage	41.75	255.52	500.00	-244.48	51.1%	500.00
Stn 2 Propane	72.38	72.38	1,300.00	-1,227.62	5.57%	1,300.00
Stn 2 Water	0.00	0.00	700.00	-700.00	0.0%	700.00
Street Lights Electricity	356.52	2,131.54	4,300.00	-2,168.46	49.57%	4,300.00
7320 - Utilities - Other	0.00	51.45				
<b>Total 7320 - Utilities</b>	2,812.40	9,012.09	17,350.00	-8,337.91	51.94%	17,350.00
7330 - Sanitation-Annual Septic Permit	0.00	0.00	420.00	-420.00	0.0%	420.00
7335 - Park Development	0.00	0.00	10,000.00	-10,000.00	0.0%	10,000.00
7910 - Principal Payment	0.00	0.00	29,858.00	-29,858.00	0.0%	29,858.00
7930 - Interest Expense	0.00	0.00	5,177.00	-5,177.00	0.0%	5,177.00
7950 - E5266 Strike Team	0.00	0.00	47,124.00	-47,124.00	0.0%	47,124.00
<b>Total 60 - Services/Supplies</b>	10,617.17	65,676.99	217,579.00	-151,902.01	30.19%	217,579.00
<b>85 - Capital-Fixed Asset Expense</b>						
8560 - Building Improvements (Equip)	0.00	0.00	25,500.00	-25,500.00	0.0%	25,500.00
8570 - Structure	0.00	0.00	25,000.00	-25,000.00	0.0%	25,000.00
<b>Total 85 - Capital-Fixed Asset Expense</b>	0.00	0.00	50,500.00	-50,500.00	0.0%	50,500.00
<b>Total Expense</b>	15,858.37	182,422.65	399,385.00	-216,962.35	45.68%	399,385.00
<b>Net Ordinary Income</b>	-9,647.08	143,590.73	12,000.00	131,590.73	1,196.59%	12,000.00
<b>Net Income</b>	-9,647.08	143,590.73	12,000.00	131,590.73	1,196.59%	12,000.00



CAZADERO COMMUNITY SERVICES DISTRICT

WorldPoints

December 28, 2018 - January 27, 2019

Company Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Cardholder Activity Summary

Table with 7 columns: Account Number, Credit Limit, Total Activity, Payments and Other Credits, Balance Transfer Activity, Cash Advance Activity, Purchases and Other Charges, Fees Charged. Row for KRAUSMANN, STEVE shows 10,000 credit limit, 312.80 total activity, 0.00 in all other categories.

Payment Information

New Balance Total ..... \$290.30
Minimum Payment Due ..... \$290.30
Payment Due Date ..... 02/21/19

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
\$19.00 for balance less than \$100.01
\$29.00 for balance less than \$1,000.01
\$39.00 for balance less than \$5,000.01
\$49.00 for balance equal to or greater than \$5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance ..... \$305.75
Payments and Other Credits ..... -\$328.25
Balance Transfer Activity ..... \$0.00
Cash Advance Activity ..... \$0.00
Purchases and Other Charges ..... \$312.80
Fees Charged ..... \$0.00
Finance Charge ..... \$0.00
New Balance Total ..... \$290.30

Credit Limit ..... \$10,000
Credit Available ..... \$9,709.70
Statement Closing Date ..... 01/27/19
Days in Billing Cycle ..... 31

0032825 0029030 0029030



BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796



CAZADERO COMMUNITY SERVICES DISTRICT \*\*\*N0009325
PO BOX 508
CAZADERO, CA 95421-0508

Account Number:
December 28, 2018 - January 27, 2019

New Balance Total ..... \$290.30
Minimum Payment Due ..... \$290.30
Payment Due Date ..... 02/21/19

Enter payment amount

\$ [Handwritten amount]

For change of address/phone number, see reverse side.

Mail this coupon along with your check payable to:
BUSINESS CARD,
or make your payment online at
www.bankofamerica.com

5499900111:16174997813883

**Transactions**

Posting Date	Transaction Date	Description	Reference Number	Amount
<b>CAZADERO COMMUNITY SERVICES DISTRIC</b>				
<b>Account Number:</b>				
01/21	01/20	<b>Payments and Other Credits</b> PAYMENT - THANK YOU TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD	02015300000000511477278	- 328.25 -\$328.25
<b>KRAUSMANN, STEVF</b>				
<b>Account Number:</b>				
01/18	01/17	<b>Purchases and Other Charges</b> ACTION SPORTS & POWER SANTA ROSA CA	55500369018400953000056	262.26
01/21	01/17	THE HOME DEPOT #6667 WINDSOR CA TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD	55541869018010184621792	50.54 \$312.80

**Finance Charge Calculation**

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	17.49% V	\$0.00	\$0.00
CASH	26.49% V	\$0.00	\$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

**WorldPoints Rewards for Business™ Summary**

Beginning Balance	51,869.75	Other Bonuses	.00
Earned	312.80		
Redeemed	.00		
Adjustments	.00	<b>Ending Balance</b>	<b>52,182.55</b>

Redeem your points for cash, gift cards and travel by calling 1.800.673.1044, or visit [bankofamerica.com/business](http://bankofamerica.com/business)

Bank of America Business Advantage

LIFE / BETTER CONNECTED®

# Around-the-clock protection

Your Bank of America Business Mastercard® protects you 24/7 with:

- **Purchase Assurance®**  
Covers your purchases in case of theft or damage within 90 days of purchase<sup>1</sup>
- **Extended Warranty**  
Covers you for one additional year, on top of the manufacturer's warranty<sup>1</sup>
- **Zero Liability**  
Protects you in case of unauthorized use of your card<sup>2</sup>

<sup>1</sup> Certain restrictions, conditions and exclusions apply to Mastercard benefits. Benefits subject to change without notice. Mastercard Guide to Benefits is included in your new card account package mailed at account opening, and at [bankofamerica.com](http://bankofamerica.com) through the owner's, or authorized officer's, Online Banking profile by selecting the card product in the account overview page then by selecting the Help & Support tab.

<sup>2</sup> Claims may only be filed against posted and settled transactions subject to dollar limits and subsequent verification, including providing all requested information supporting fraudulent use claim. Refer to your Business Card Agreement for further details.

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Cazadero Community Services District  
Bills Presented for Payment  
February 2019

Date	Num	Name	Amount
Feb 19			
02/16/2019	EFT	Comcast	-152.93
02/28/2019	EFT	Comcast	-109.10
02/11/2019	EFT	Frontier Communications	-153.79
02/11/2019	EFT	Frontier Communications	-198.62
02/05/2019	EFT	P. G. & E.	-355.27
02/05/2019	EFT	P. G. & E.	-70.72
02/11/2019	EFT	Frontier Communications	-66.98
02/05/2019	E-pay	EFTPS	-392.52
02/01/2019	8966	Caplan, Nancy K.	-415.58
02/01/2019	8967	Dewart, Alan	-461.75
02/01/2019	8968	Krausmann, Steven M	-688.80
02/08/2019	8969	Al Dewart	-65.28
02/08/2019	8970	Bank of America Business ...	-312.80
02/08/2019	8971	Blomberg & Griffin Account...	-4,950.00
02/08/2019	8972	Complete Welders Supply	-58.10
02/08/2019	8973	FailSafe Testing	-574.80
02/08/2019	8974	Markell, Inc.	-458.51
02/08/2019	8975	McPhail Fuel Co.	-1,363.52
02/08/2019	8976	Recology Sonoma Marin	-41.75
02/08/2019	8977	Russian River Fire Protection	-7.19
02/08/2019	8978	Sonoma County Fire District...	-70.00
Feb 19			<u>-10,968.01</u>