



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

Board Meeting Agenda  
March 13, 2024 ~ 6:30PM  
Location ~ Fire Station #1  
5980 Cazadero Hwy, Cazadero, CA 95421

*The Board meeting agenda and all supporting documents are available for public review on the website at [www.cazadero-csd.org](http://www.cazadero-csd.org) and upon prior appointment at 5980 Cazadero Hwy, Cazadero CA, 72 hours in advance of a scheduled board meeting. Materials related to an item on this Agenda submitted to the Board after distribution of the agenda packet, and not otherwise exempt from disclosure, will be made available for public inspection at the District Office upon prior appointment at 5980 Cazadero Hwy, Cazadero and on the website at [www.cazadero-csd.org](http://www.cazadero-csd.org). Copies of supplemental materials distributed at the Board meeting will be available for public inspection at the meeting location.*

*In accordance with the Americans with Disabilities Act, anyone needing special assistance to participate in this meeting should contact District Administrative Assistant Sherry Kulczewski at (707) 591-1015. Notification 48-hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.*

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

President P. Barry

Director M. Berry

Director H. Canelis

Director D. DeBeaune

Director S. Griswold

**OPEN TIME FOR PUBLIC EXPRESSION**

*This is an opportunity for any member of the public to briefly address the District Board on any matter that does not appear on this agenda and is restricted to matters within the Board's jurisdiction. Items that appear to warrant a more-lengthy presentation or Board consideration may be placed on the agenda for discussion at a future meeting. Please limit comments to three hundred (300) words.*

**AGENDA ADJUSTMENTS**

*An opportunity for the Board President to approve adjustments to the current agenda.*

**DIRECTOR REPORTS**

*An opportunity for Directors to report on their individual activities related to District Business.*

## **STAFF REPORTS**

1. Administrative Assistant
2. Fire Department and Firefighters Association Report
  - a. Operations
  - b. Administration
  - c. Training
  - d. Special Projects
3. Park & Rec Maintenance
4. Facilities

## **CONSENT CALENDAR ITEMS**

*These items can be acted on in one consolidated motion or may be removed from the Consent Calendar and separately considered at the request of any Director*

1. Approval of Meeting Minutes – February 14, 2024
2. Approval of Financials – Month of January 2024

## **ACTION ITEMS**

1. Firehall fencing – Discussion/Action –
2. Fuel Tank for Fire Department – Discussion/Action –
3. Equipment for Fire Department – Discussion/Action –
4. Approval of Draft Financial Statements from Auditor – Discussion/Action –

## **DISCUSSION ITEMS**

1. Update on Grants – Discussion –
2. Fiber Optic Grant and Emergency Communications – Discussion – Update on implementation of Emergency Radio Communications in Cazadero –

## **FINANCIAL REPORTS**

## **COMMUNICATIONS**

1. Mail from Daniel Berlant, State Fire Marshal, re: State Responsibility Area Fire Hazard Severity Zones.
2. Email from Kyle Packham, CSDA, re: Initiative 1935.
3. Email from Karyn Gear, Regional Manager, State Coastal Conservancy, re: “Cazadero Ready for Wildfire” grant now closed.

## **ADJOURNMENT**



# **STAFF REPORTS**

## **Facilities**

Here's my report for February:

I swept and mopped all the floors at least twice weekly. I cleaned the counters in the kitchen. Also in the kitchen I wiped down the stove and refrigerator weekly several times. I washed the windows in the entrance weekly. In the bathrooms I cleaned the toilets and sinks. I replaced the toilet paper and paper towels as needed. I ordered a case of paper towels and put them in the supply cupboard. I took home mop heads and small towels for washing and drying and took them back again. I also took down cobwebs as needed. I also used the leaf blower on the front and back areas. I've put in more hours due to fire fighters being at the station more and the use every Tuesday night of AA and the once a month of the church. Total hours: 21

Nancy Caplan

# **CONSENT ITEMS**



6:59 PM  
3/03/2024

## Accrual Basis

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				Jan 24	Jul '23 - Jan 24	\$ Over Budget	% of Budget	Annual Budget
Strike Team				0.00	0.00	0.00	0.0%	0.00
Total 5911 · Firefighter C & D Reimbursement				2,400.00	23,740.00	-24,260.00	49.46%	48,000.00
Total 51 · Fire Department-Salaries/Empl B				2,400.00	23,728.33	-47,604.67	33.26%	71,333.00
52 · Park & Rec-Salaries/Employ Bene								
5912 · Park & Rec Payroll Expenses				0.00	0.00	-7,346.00	0.0%	7,346.00
Total 52 · Park & Rec-Salaries/Employ Bene				0.00	0.00	-7,346.00	0.0%	7,346.00
54 · Admin-Salaries/Employ Benefits								
5914 · Admin Payroll Expenses				1,475.00	9,412.50	-15,182.50	38.27%	24,595.00
Total 54 · Admin-Salaries/Employ Benefits				1,475.00	9,412.50	-15,182.50	38.27%	24,595.00
5910 · Payroll Expenses				2,867.53	21,726.24			
5940 · Wrkmn Comp				0.00	22,813.00	-740.00	96.86%	23,553.00
Total 50 · Salaries/Employment Benefits				6,742.53	77,680.07	-49,146.93	61.25%	126,827.00
60 · Services/Supplies								
61 · Fire Department-Services/Suppli								
6021 · Clothing, Uniform, Personal				0.00	0.00	-1,300.00	0.0%	1,300.00
6022 · Safety Clothing				4,271.28	4,271.28	-4,728.72	47.46%	9,000.00
6040 · Communications								
Station 1 Emergency Phones				270.76	1,866.98	-1,183.02	61.21%	3,050.00
Stn 1 Internet				233.61	1,518.63	-881.37	63.28%	2,400.00
Stn 1 Telephone				338.85	2,237.37	-1,162.63	65.81%	3,400.00
Stn 2 Internet				191.18	1,240.94	-809.06	60.53%	2,050.00
Stn 2 Telephone				82.77	577.53	-372.47	60.79%	950.00
Total 6040 · Communications				1,117.17	7,441.45	-4,408.55	62.8%	11,850.00
6060 · Food				0.00	121.54	-578.46	17.36%	700.00
6101 · Insurance - Fire Department				0.00	117.00			
6149 · Maintenance-Radio/Pagers				0.00	460.74	-4,539.26	9.22%	5,000.00
6181 · Maintenance - Fire Department								
Apparatus Annual Pump Testing				0.00	0.00	-1,100.00	0.0%	1,100.00
BIT Bi-Annual Inspection				0.00	0.00	0.00	0.0%	0.00
Gen Bi-Annual Load Test				0.00	0.00	-1,000.00	0.0%	1,000.00
Generator Maintenance				0.00	0.00	-200.00	0.0%	200.00
SCBA Testing				0.00	1,970.00	270.00	115.88%	1,700.00
Main Siren Maintenance				0.00	0.00	-500.00	0.0%	500.00
Station 2 Mntce (Include Siren)				0.00	0.00	-250.00	0.0%	250.00
Stn 2 Well Maintenance				0.00	0.00	-408.00	0.0%	408.00
Station 1 Mntce				2,840.82	16,066.09	12,066.09	401.65%	4,000.00
Total 6181 · Maintenance - Fire Department				2,840.82	18,036.09	8,878.09	196.94%	9,158.00
6261 · Medical Equip				94.06	616.18	-3,933.82	13.54%	4,550.00
6457 · Computer Chrgs-Firehouse Softwa				149.99	149.99	-850.01	15.0%	1,000.00
6461 · Misc Supplies/Expenses				0.00	705.89	705.89	100.0%	0.00
6510 · Recruitment/Retention				0.00	0.00	-1,000.00	0.0%	1,000.00
6526 · REDCOM				329.60	1,120.64	120.64	112.06%	1,000.00
6654 · Medical Exam				0.00	0.00	-2,500.00	0.0%	2,500.00



[illegible]





Cazadero Community Services District  
**Account Balances**  
As of February 29, 2024

	Feb 29, 24
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1-Community First CU -Checking	388,456.65
2-Community First CU -Savings	10,043.66
3-Community First CU - Park Dev	60,149.60
L. A. I. F.	
Equipment Acct	225,944.33
Park Development	8,300.00
L. A. I. F. - Other	2,352.89
Total L. A. I. F.	236,597.22
SonomaCo Pooled Investment Fund	207,709.91
Total Checking/Savings	902,957.04
Total Current Assets	902,957.04
<b>TOTAL ASSETS</b>	<b>902,957.04</b>
<b>LIABILITIES &amp; EQUITY</b>	0.00

**Cazadero Community Services District**  
**Deposit Detail**  
**January 2024**

Type	Num	Date	Account	Amount
Deposit		01/12/2024	L. A. I. F.	2,353.25
			1703 · LAIF Interest	-2,353.25
TOTAL				-2,353.25
Deposit		01/31/2024	2-Community First CU -S...	0.85
			1704 · Comm First CU - S...	-0.85
TOTAL				-0.85
Deposit		01/31/2024	3-Community First CU - ...	5.11
			1704 · Comm First CU - S...	-5.11
TOTAL				-5.11
Deposit		01/31/2024	SonomaCo Pooled Inves...	1,604.86
			1700 · Interest on Pooled ...	-1,604.86
TOTAL				-1,604.86
General Journal	JE 24-01-31	01/31/2024	Equipment Acct	115,623.33
			L. A. I. F.	-115,623.33
TOTAL				-115,623.33



# Cazadero Community Services District

## Check Detail

### January 2024

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Deposit		01/12/2024		L. A. I. F.		0.00
TOTAL					0.00	0.00
Bill Pmt -Check	ACH	01/02/2024	P. G. & E.	1-Community First ...		-94.15
Bill	5192 11/8-12/8...	12/14/2023		Stn 2 Electricity	-94.15	94.15
TOTAL					-94.15	94.15
Bill Pmt -Check	ACH	01/02/2024	P. G. & E.	1-Community First ...		-387.85
Bill	1483 11/8-12/8...	12/14/2023		Stn 1 Electricity	-283.24	283.24
				Electricity Outdoor	-78.16	78.16
				Siren Electricity	-26.45	26.45
TOTAL					-387.85	387.85
Bill Pmt -Check	ACH	01/08/2024	P. G. & E.	1-Community First ...		-487.51
Bill	4044 11/15-12/...	12/20/2023		Street Lights Electric...	-487.51	487.51
TOTAL					-487.51	487.51
Bill Pmt -Check	ACH	01/09/2024	Frontier Communi...	1-Community First ...		-83.86
Bill	1825 12/16-1/1...	12/16/2023		Stn 2 Telephone	-83.86	83.86
TOTAL					-83.86	83.86
Bill Pmt -Check	ACH	01/09/2024	Frontier Communi...	1-Community First ...		-270.02
Bill	5185 12/16-1/1...	12/16/2023		Station 1 Emergenc...	-270.02	270.02
TOTAL					-270.02	270.02
Bill Pmt -Check	ACH	01/09/2024	Frontier Communi...	1-Community First ...		-322.22
Bill	1755 12/16-1/1...	12/16/2023		Stn 1 Telephone	-322.22	322.22
TOTAL					-322.22	322.22
Bill Pmt -Check	ACH	01/22/2024	McPhail Fuel Co.	1-Community First ...		-839.09
Bill	U108I545	12/08/2023		Stn 1 Propane	-839.09	839.09
TOTAL					-839.09	839.09
Bill Pmt -Check	ACH	01/22/2024	McPhail Fuel Co.	1-Community First ...		-103.08
Bill	I023844	12/22/2023		Stn 1 Propane	-103.08	103.08
TOTAL					-103.08	103.08
Bill Pmt -Check	EFT	01/09/2024	CA State Disburse...	1-Community First ...		-92.35
Bill	JAN 2024	01/01/2024		2100 - Payroll Liabili...	-92.35	92.35
TOTAL					-92.35	92.35

**Cazadero Community Services District**  
**Check Detail**  
**January 2024**

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	EFT	01/16/2024	Comcast	1-Community First ...		-233.67
Bill	7647 1/1-31/24	12/21/2023		Stn 1 Internet	-233.67	233.67
TOTAL					-233.67	233.67
Bill Pmt -Check	EFT	01/18/2024	Recology Sonoma ...	1-Community First ...		-447.21
Bill	41977505	12/31/2023		Stn 1 Garbage	-447.21	447.21
TOTAL					-447.21	447.21
Bill Pmt -Check	EFT	01/18/2024	Recology Sonoma ...	1-Community First ...		-55.96
Bill	41277500	12/31/2023		Stn 2 Garbage	-55.96	55.96
TOTAL					-55.96	55.96
Bill Pmt -Check	EFT	01/28/2024	Comcast	1-Community First ...		-191.18
Bill	4727 1/7-2/6/24	01/03/2024		Stn 2 Internet	-191.18	191.18
TOTAL					-191.18	191.18
Liability Check	E-pay	01/10/2024	EFTPS	1-Community First ...		-3,415.98
				2100 · Payroll Liabili...	-631.00	631.00
				2100 · Payroll Liabili...	-1,128.56	1,128.56
				2100 · Payroll Liabili...	-1,128.56	1,128.56
				2100 · Payroll Liabili...	-263.93	263.93
				2100 · Payroll Liabili...	-263.93	263.93
TOTAL					-3,415.98	3,415.98
Liability Check	E-pay	01/29/2024	EDD	1-Community First ...		-230.72
				2100 · Payroll Liabili...	-230.72	230.72
TOTAL					-230.72	230.72
Liability Check	E-pay	01/29/2024	EDD	1-Community First ...		-268.83
				2100 · Payroll Liabili...	-15.03	15.03
				2100 · Payroll Liabili...	-253.80	253.80
TOTAL					-268.83	268.83
Paycheck	10473	01/01/2024	Barrio, Gabriel	1-Community First ...		-184.70
				Stipend	-200.00	200.00
				5910 · Payroll Expe...	-0.20	0.20
				2100 · Payroll Liabili...	0.20	-0.20
				5910 · Payroll Expe...	-12.40	12.40
				2100 · Payroll Liabili...	12.40	-12.40
				2100 · Payroll Liabili...	12.40	-12.40
				5910 · Payroll Expe...	-2.90	2.90
				2100 · Payroll Liabili...	2.90	-2.90
				2100 · Payroll Liabili...	2.90	-2.90
				5910 · Payroll Expe...	-5.80	5.80
				2100 · Payroll Liabili...	5.80	-5.80
TOTAL					-184.70	184.70

**Cazadero Community Services District**  
**Check Detail**  
**January 2024**

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Paycheck	10474	01/01/2024	Caplan, Nancy K.	1-Community First ...		-415.57
				5910 · Payroll Expe...	-450.00	450.00
				5910 · Payroll Expe...	-0.45	0.45
				2100 · Payroll Liabili...	0.45	-0.45
				5910 · Payroll Expe...	-27.90	27.90
				2100 · Payroll Liabili...	27.90	-27.90
				2100 · Payroll Liabili...	27.90	-27.90
				5910 · Payroll Expe...	-6.53	6.53
				2100 · Payroll Liabili...	6.53	-6.53
				2100 · Payroll Liabili...	6.53	-6.53
				5910 · Payroll Expe...	-13.05	13.05
				2100 · Payroll Liabili...	13.05	-13.05
TOTAL					-415.57	415.57
Paycheck	10475	01/01/2024	Dewart, Alan	1-Community First ...		-1,311.63
				5910 · Payroll Expe...	-500.00	500.00
				Stipend	-1,000.00	1,000.00
				5910 · Payroll Expe...	-1.50	1.50
				2100 · Payroll Liabili...	1.50	-1.50
				2100 · Payroll Liabili...	60.00	-60.00
				5910 · Payroll Expe...	-93.00	93.00
				2100 · Payroll Liabili...	93.00	-93.00
				2100 · Payroll Liabili...	93.00	-93.00
				5910 · Payroll Expe...	-21.75	21.75
				2100 · Payroll Liabili...	21.75	-21.75
				2100 · Payroll Liabili...	21.75	-21.75
				2100 · Payroll Liabili...	13.62	-13.62
				5910 · Payroll Expe...	-43.50	43.50
				2100 · Payroll Liabili...	43.50	-43.50
TOTAL					-1,311.63	1,311.63
Paycheck	10476	01/01/2024	Endsley, Stephani...	1-Community First ...		-369.40
				Stipend	-400.00	400.00
				5910 · Payroll Expe...	-0.40	0.40
				2100 · Payroll Liabili...	0.40	-0.40
				5910 · Payroll Expe...	-24.80	24.80
				2100 · Payroll Liabili...	24.80	-24.80
				2100 · Payroll Liabili...	24.80	-24.80
				5910 · Payroll Expe...	-5.80	5.80
				2100 · Payroll Liabili...	5.80	-5.80
				2100 · Payroll Liabili...	5.80	-5.80
TOTAL					-369.40	369.40
Paycheck	10477	01/01/2024	Krausmann, Steve...	1-Community First ...		-606.80
				5910 · Payroll Expe...	-800.00	800.00
				5910 · Payroll Expe...	-0.80	0.80
				2100 · Payroll Liabili...	0.80	-0.80
				2100 · Payroll Liabili...	97.00	-97.00
				5910 · Payroll Expe...	-49.60	49.60
				2100 · Payroll Liabili...	49.60	-49.60
				2100 · Payroll Liabili...	49.60	-49.60
				5910 · Payroll Expe...	-11.60	11.60
				2100 · Payroll Liabili...	11.60	-11.60
				2100 · Payroll Liabili...	11.60	-11.60
				2100 · Payroll Liabili...	35.00	-35.00



**Cazadero Community Services District**  
**Check Detail**  
**January 2024**

Type	Num	Date	Name	Account	Paid Amount	Original Amount
				5910 · Payroll Expe...	-23.20	23.20
				2100 · Payroll Liabili...	23.20	-23.20
TOTAL					-606.80	606.80
Paycheck	10478	01/01/2024	Kulczewski, Sharon	1-Community First ...		-1,264.16
				5914 · Admin Payrol...	-1,475.00	1,475.00
				5910 · Payroll Expe...	-1.48	1.48
				2100 · Payroll Liabili...	1.48	-1.48
				2100 · Payroll Liabili...	98.00	-98.00
				5910 · Payroll Expe...	-91.45	91.45
				2100 · Payroll Liabili...	91.45	-91.45
				2100 · Payroll Liabili...	91.45	-91.45
				5910 · Payroll Expe...	-21.39	21.39
				2100 · Payroll Liabili...	21.39	-21.39
				2100 · Payroll Liabili...	21.39	-21.39
				5910 · Payroll Expe...	-42.78	42.78
				2100 · Payroll Liabili...	42.78	-42.78
TOTAL					-1,264.16	1,264.16
Paycheck	10479	01/01/2024	Loewen, Thomas	1-Community First ...		-92.35
				Stipend	-200.00	200.00
				2100 · Payroll Liabili...	92.35	-92.35
				5910 · Payroll Expe...	-0.20	0.20
				2100 · Payroll Liabili...	0.20	-0.20
				5910 · Payroll Expe...	-12.40	12.40
				2100 · Payroll Liabili...	12.40	-12.40
				2100 · Payroll Liabili...	12.40	-12.40
				5910 · Payroll Expe...	-2.90	2.90
				2100 · Payroll Liabili...	2.90	-2.90
				2100 · Payroll Liabili...	2.90	-2.90
TOTAL					-92.35	92.35
Paycheck	10480	01/01/2024	Schanz, Eric E.	1-Community First ...		-461.75
				5910 · Payroll Expe...	-500.00	500.00
				5910 · Payroll Expe...	-0.50	0.50
				2100 · Payroll Liabili...	0.50	-0.50
				5910 · Payroll Expe...	-31.00	31.00
				2100 · Payroll Liabili...	31.00	-31.00
				2100 · Payroll Liabili...	31.00	-31.00
				5910 · Payroll Expe...	-7.25	7.25
				2100 · Payroll Liabili...	7.25	-7.25
				2100 · Payroll Liabili...	7.25	-7.25
				5910 · Payroll Expe...	-14.50	14.50
				2100 · Payroll Liabili...	14.50	-14.50
TOTAL					-461.75	461.75

**Cazadero Community Services District**  
**Check Detail**  
**January 2024**

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Paycheck	10481	01/01/2024	Shane, Stephen	1-Community First ...		-554.10
				Stipend	-600.00	600.00
				5910 · Payroll Expe...	-0.60	0.60
				2100 · Payroll Liabili...	0.60	-0.60
				5910 · Payroll Expe...	-37.20	37.20
				2100 · Payroll Liabili...	37.20	-37.20
				2100 · Payroll Liabili...	37.20	-37.20
				5910 · Payroll Expe...	-8.70	8.70
				2100 · Payroll Liabili...	8.70	-8.70
				2100 · Payroll Liabili...	8.70	-8.70
TOTAL					-554.10	554.10
Bill Pmt -Check	10482	01/10/2024	Bank of America B...	1-Community First ...		-2,163.19
Bill	11/28-12/27/23	12/27/2023		Bank of America Cr...	-2,163.19	2,163.19
TOTAL					-2,163.19	2,163.19
Bill Pmt -Check	10483	01/10/2024	Bauer Compressors	1-Community First ...		-1,970.00
Bill	315804	12/13/2023		SCBA Testing	-1,970.00	1,970.00
TOTAL					-1,970.00	1,970.00
Bill Pmt -Check	10484	01/10/2024	Cazadero Supply	1-Community First ...		-99.74
Bill	113180	12/01/2023		Station 1 Mntce	-99.74	99.74
TOTAL					-99.74	99.74
Bill Pmt -Check	10485	01/10/2024	Cazadero Water C...	1-Community First ...		-8.10
Bill	429 11/21-12/2...	12/28/2023		Park Water	-1.23	1.23
				Park Water	-0.01	0.01
Bill	344 11/21-12/2...	12/28/2023		Stn 1 Water	-6.81	6.81
				Stn 1 Water	-0.05	0.05
TOTAL					-8.10	8.10
Bill Pmt -Check	10486	01/10/2024	Complete Welders ...	1-Community First ...		-94.06
Bill	2265881	12/31/2023		6261 · Medical Equip	-94.06	94.06
TOTAL					-94.06	94.06
Bill Pmt -Check	10487	01/10/2024	Fire Risk Manage...	1-Community First ...		-5,703.25
Bill	FRMS-2023-00...	07/14/2023		5940 · Wrkmn Comp	-5,703.25	22,813.00
TOTAL					-5,703.25	22,813.00
Bill Pmt -Check	10488	01/10/2024	Hayman Refrigerati...	1-Community First ...		-440.00
Bill	221737	11/30/2023		Station 1 Mntce	-440.00	440.00
TOTAL					-440.00	440.00

Cazadero Community Services District  
Reconciliation Summary  
1-Community First CU -Checking, Period Ending 01/31/2024

	Jan 31, 24
Beginning Balance	431,807.04
Cleared Transactions	
Checks and Payments - 37 items	-24,637.99
Total Cleared Transactions	-24,637.99
Cleared Balance	407,169.05
Uncleared Transactions	
Checks and Payments - 7 items	-2,767.42
Total Uncleared Transactions	-2,767.42
Register Balance as of 01/31/2024	404,401.63
New Transactions	
Checks and Payments - 1 item	-1,192.14
Total New Transactions	-1,192.14
Ending Balance	403,209.49

**Cazadero Community Services District**  
**Reconciliation Detail**  
**1-Community First CU -Checking, Period Ending 01/31/2024**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						431,807.04
<b>Cleared Transactions</b>						
<b>Checks and Payments - 37 items</b>						
Paycheck	08/01/2023	10367	Watson, Gabriel A	X	-184.70	-184.70
Paycheck	11/01/2023	10423	Schanz, Eric E.	X	-461.75	-646.45
Paycheck	12/01/2023	10446	Schanz, Eric E.	X	-461.75	-1,108.20
Paycheck	12/03/2023	10445	Schanz, Eric E.	X	-277.05	-1,385.25
Paycheck	12/09/2023	10448	Barry, Paul L	X	-554.10	-1,939.35
Paycheck	12/09/2023	10459	Rebentisch, Delton	X	-443.28	-2,382.63
Paycheck	12/09/2023	10451	Citlau, Russell L	X	-203.17	-2,585.80
Bill Pmt -Check	12/28/2023	ACH	Comcast	X	-174.96	-2,760.76
Paycheck	01/01/2024	10475	Dewart, Alan	X	-1,311.63	-4,072.39
Paycheck	01/01/2024	10478	Kulczewski, Sharon	X	-1,264.16	-5,336.55
Paycheck	01/01/2024	10477	Krausmann, Steven M	X	-606.80	-5,943.35
Paycheck	01/01/2024	10474	Caplan, Nancy K.	X	-415.57	-6,358.92
Paycheck	01/01/2024	10473	Barrio, Gabriel	X	-184.70	-6,543.62
Paycheck	01/01/2024	10479	Loewen, Thomas	X	-92.35	-6,635.97
Bill Pmt -Check	01/02/2024	ACH	P. G. & E.	X	-387.85	-7,023.82
Bill Pmt -Check	01/02/2024	ACH	P. G. & E.	X	-94.15	-7,117.97
Bill Pmt -Check	01/08/2024	ACH	P. G. & E.	X	-487.51	-7,605.48
Bill Pmt -Check	01/09/2024	ACH	Frontier Communica...	X	-322.22	-7,927.70
Bill Pmt -Check	01/09/2024	ACH	Frontier Communica...	X	-270.02	-8,197.72
Bill Pmt -Check	01/09/2024	EFT	CA State Disbursem...	X	-92.35	-8,290.07
Bill Pmt -Check	01/09/2024	ACH	Frontier Communica...	X	-83.86	-8,373.93
Bill Pmt -Check	01/10/2024	10487	Fire Risk Manageme...	X	-5,703.25	-14,077.18
Liability Check	01/10/2024	E-pay	EFTPS	X	-3,415.98	-17,493.16
Bill Pmt -Check	01/10/2024	10482	Bank of America Bu...	X	-2,163.19	-19,656.35
Bill Pmt -Check	01/10/2024	10483	Bauer Compressors	X	-1,970.00	-21,626.35
Bill Pmt -Check	01/10/2024	10488	Hayman Refrigeration	X	-440.00	-22,066.35
Bill Pmt -Check	01/10/2024	10484	Cazadero Supply	X	-99.74	-22,166.09
Bill Pmt -Check	01/10/2024	10486	Complete Welders S...	X	-94.06	-22,260.15
Bill Pmt -Check	01/10/2024	10485	Cazadero Water Co...	X	-8.10	-22,268.25
Bill Pmt -Check	01/16/2024	EFT	Comcast	X	-233.67	-22,501.92
Bill Pmt -Check	01/18/2024	EFT	Recology Sonoma ...	X	-447.21	-22,949.13
Bill Pmt -Check	01/18/2024	EFT	Recology Sonoma ...	X	-55.96	-23,005.09
Bill Pmt -Check	01/22/2024	ACH	McPhail Fuel Co.	X	-839.09	-23,844.18
Bill Pmt -Check	01/22/2024	ACH	McPhail Fuel Co.	X	-103.08	-23,947.26
Bill Pmt -Check	01/28/2024	EFT	Comcast	X	-191.18	-24,138.44
Liability Check	01/29/2024	E-pay	EDD	X	-268.83	-24,407.27
Liability Check	01/29/2024	E-pay	EDD	X	-230.72	-24,637.99
<b>Total Checks and Payments</b>					<b>-24,637.99</b>	<b>-24,637.99</b>
<b>Total Cleared Transactions</b>					<b>-24,637.99</b>	<b>-24,637.99</b>
<b>Cleared Balance</b>					<b>-24,637.99</b>	<b>407,169.05</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 7 items</b>						
Paycheck	12/31/2022	10229	Ward, Andre		-36.94	-36.94
Paycheck	12/09/2023	10452	Decarly {Strike Tea...		-1,015.73	-1,052.67
Paycheck	12/09/2023	10455	Horn {volunteer}, Brit		-258.58	-1,311.25
Bill Pmt -Check	12/13/2023	10470	Marin Sonoma Mosq...		-70.92	-1,382.17
Paycheck	01/01/2024	10481	Shane, Stephen		-554.10	-1,936.27
Paycheck	01/01/2024	10480	Schanz, Eric E.		-461.75	-2,398.02
Paycheck	01/01/2024	10476	Endsley, Stephanie R		-369.40	-2,767.42
<b>Total Checks and Payments</b>					<b>-2,767.42</b>	<b>-2,767.42</b>
<b>Total Uncleared Transactions</b>					<b>-2,767.42</b>	<b>-2,767.42</b>
<b>Register Balance as of 01/31/2024</b>					<b>-27,405.41</b>	<b>404,401.63</b>



Cazadero Community Services District  
Reconciliation Detail  
1-Community First CU -Checking, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
New Transactions						
Checks and Payments - 1 item						
Liability Check	02/13/2024	E-pay	EFTPS		-1,192.14	-1,192.14
Total Checks and Payments					-1,192.14	-1,192.14
Total New Transactions					-1,192.14	-1,192.14
Ending Balance					-28,597.55	403,209.49

Cazadero Community Services District

Reconciliation Summary

2-Community First CU -Savings, Period Ending 01/31/2024

---

	Jan 31, 24
Beginning Balance	10,042.81
Cleared Transactions	
Deposits and Credits - 1 item	0.85
Total Cleared Transactions	0.85
Cleared Balance	10,043.66
Register Balance as of 01/31/2024	10,043.66
Ending Balance	10,043.66

Cazadero Community Services District  
**Reconciliation Detail**  
2-Community First CU -Savings, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						10,042.81
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	01/31/2024			X	0.85	0.85
Total Deposits and Credits					0.85	0.85
Total Cleared Transactions					0.85	0.85
Cleared Balance					0.85	10,043.66
Register Balance as of 01/31/2024					0.85	10,043.66
Ending Balance					0.85	10,043.66



**Cazadero Community Services District**  
**Reconciliation Summary**  
**3-Community First CU - Park Dev, Period Ending 01/31/2024**

---

	<u>Jan 31, 24</u>
Beginning Balance	60,144.49
Cleared Transactions	
Deposits and Credits - 1 item	<u>5.11</u>
Total Cleared Transactions	<u>5.11</u>
Cleared Balance	<u><u>60,149.60</u></u>
Register Balance as of 01/31/2024	60,149.60
Ending Balance	60,149.60

Cazadero Community Services District  
Reconciliation Detail  
3-Community First CU - Park Dev, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						60,144.49
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	01/31/2024			X	5.11	5.11
Total Deposits and Credits					5.11	5.11
Total Cleared Transactions					5.11	5.11
Cleared Balance					5.11	60,149.60
Register Balance as of 01/31/2024					5.11	60,149.60
Ending Balance					5.11	60,149.60

Cazadero Community Services District  
**Reconciliation Summary**  
L. A. I. F., Period Ending 01/31/2024

---

	<u>Jan 31, 24</u>	
Beginning Balance		234,243.97
Cleared Transactions		
Checks and Payments - 1 item	-115,623.33	
Deposits and Credits - 3 items	<u>117,976.58</u>	
Total Cleared Transactions	<u>2,353.25</u>	
Cleared Balance		<u><u>236,597.22</u></u>
Register Balance as of 01/31/2024		236,597.22
Ending Balance		236,597.22



Cazadero Community Services District  
Reconciliation Detail  
L. A. I. F., Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						234,243.97
Cleared Transactions						
Checks and Payments - 1 item						
General Journal	01/31/2024	JE 24-...		X	-115,623.33	-115,623.33
Total Checks and Payments					-115,623.33	-115,623.33
Deposits and Credits - 3 items						
Deposit	01/12/2024			X	0.00	0.00
Deposit	01/12/2024			X	2,353.25	2,353.25
General Journal	01/31/2024	JE 24-...		X	115,623.33	117,976.58
Total Deposits and Credits					117,976.58	117,976.58
Total Cleared Transactions					2,353.25	2,353.25
Cleared Balance					2,353.25	236,597.22
Register Balance as of 01/31/2024					2,353.25	236,597.22
Ending Balance					2,353.25	236,597.22

Cazadero Community Services District

Reconciliation Summary

SonomaCo Pooled Investment Fund, Period Ending 01/31/2024

	Jan 31, 24	
Beginning Balance		206,105.05
Cleared Transactions		
Deposits and Credits - 1 item	1,604.86	
Total Cleared Transactions	1,604.86	
Cleared Balance		207,709.91
Register Balance as of 01/31/2024		207,709.91
Ending Balance		207,709.91

Cazadero Community Services District  
Reconciliation Detail  
SonomaCo Pooled Investment Fund, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						206,105.05
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	01/31/2024			X	1,604.86	1,604.86
Total Deposits and Credits					1,604.86	1,604.86
Total Cleared Transactions					1,604.86	1,604.86
Cleared Balance					1,604.86	207,709.91
Register Balance as of 01/31/2024					1,604.86	207,709.91
Ending Balance					1,604.86	207,709.91



**Cazadero Community Services District**  
**Reconciliation Summary**  
**Bank of America Credit Card, Period Ending 01/27/2024**

---

	<u>Jan 27, 24</u>
Beginning Balance	2,163.19
Cleared Transactions	
Charges and Cash Advances - 14 items	-3,273.79
Payments and Credits - 1 item	2,163.19
Total Cleared Transactions	<u>-1,110.60</u>
Cleared Balance	<u><u>3,273.79</u></u>
Uncleared Transactions	
Payments and Credits - 2 items	3,565.79
Total Uncleared Transactions	<u>3,565.79</u>
Register Balance as of 01/27/2024	<u><u>-292.00</u></u>
New Transactions	
Charges and Cash Advances - 1 item	-120.00
Total New Transactions	<u>-120.00</u>
Ending Balance	<u><u>-172.00</u></u>

**Cazadero Community Services District**  
**Reconciliation Detail**  
**Bank of America Credit Card, Period Ending 01/27/2024**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						2,163.19
<b>Cleared Transactions</b>						
<b>Charges and Cash Advances - 14 items</b>						
Credit Card Charge	12/31/2023	00251...	Intuit Quickbooks	X	-98.52	-98.52
Credit Card Charge	01/01/2024	A3FE...	Streamline	X	-120.00	-218.52
Credit Card Charge	01/05/2024	13513...	Lowe's	X	-63.75	-282.27
Credit Card Charge	01/09/2024	10029...	Bank of America Bu...	X	-132.96	-415.23
Credit Card Charge	01/15/2024	McAfe...	Bank of America Bu...	X	-149.99	-565.22
Credit Card Charge	01/19/2024	27194...	Lowe's	X	-283.61	-848.83
Credit Card Charge	01/20/2024	10082	L. N. Curtis & Sons	X	-1,467.87	-2,316.70
Credit Card Charge	01/20/2024	11069...	eBay	X	-208.31	-2,525.01
Credit Card Charge	01/21/2024	G84798	True Value Hardware	X	-80.22	-2,605.23
Credit Card Charge	01/22/2024	11084...	eBay	X	-398.78	-3,004.01
Credit Card Charge	01/22/2024	60-42...	Home Depot	X	-58.79	-3,062.80
Credit Card Charge	01/22/2024	Optics...	Bank of America Bu...	X	-1.14	-3,063.94
Credit Card Charge	01/25/2024	11103...	eBay	X	-92.23	-3,156.17
Credit Card Charge	01/26/2024	11084...	eBay	X	-117.62	-3,273.79
<b>Total Charges and Cash Advances</b>					-3,273.79	-3,273.79
<b>Payments and Credits - 1 item</b>						
Bill	12/27/2023	11/28-...	Bank of America Bu...	X	2,163.19	2,163.19
<b>Total Cleared Transactions</b>					-1,110.60	-1,110.60
<b>Cleared Balance</b>					1,110.60	3,273.79
<b>Uncleared Transactions</b>						
<b>Payments and Credits - 2 items</b>						
General Journal	06/30/2021	06302...			292.00	292.00
Bill	01/27/2024	12/28/...	Bank of America Bu...		3,273.79	3,565.79
<b>Total Uncleared Transactions</b>					3,565.79	3,565.79
<b>Register Balance as of 01/27/2024</b>					-2,455.19	-292.00
<b>New Transactions</b>						
<b>Charges and Cash Advances - 1 item</b>						
Credit Card Charge	02/01/2024	A3FE...	Streamline		-120.00	-120.00
<b>Total Charges and Cash Advances</b>					-120.00	-120.00
<b>Total New Transactions</b>					-120.00	-120.00
<b>Ending Balance</b>					-2,335.19	-172.00



## *Cazadero Community Services District Meeting Minutes – February 14, 2024*

### **1. Call to Order and Roll Call**

The regular meeting of the Cazadero CSD Board was called to order at 6:30 PM on February 14, 2024. Director P. Barry led the Pledge of Allegiance. The following Directors were present: P. Barry, D. DeBeaune, and S. Griswold. Directors M. Berry and H. Canelis were absent. AA Kulczewski was also present.

### **2. Public Comment**

None.

### **3. Agenda Adjustments**

None.

### **4. Director Reports**

Director P. Barry reported there are two grant opportunities, he needs help applying for them. Director D. DeBeaune offered to do the applications.

### **5. Staff Reports**

AA Kulczewski gave an update on LAIF Equipment Account funds.

Fire Department and Firefighters Association Report in packet.

The Call Report for January:

Nature of Call	Number of Calls
Medical Aid	5
Hazardous Condition	6
Traffic Collision	2

### **6. Consent Calendar Items**

On a motion by Director D. DeBeaune, Seconded by Director S. Griswold, the Board moved to approve the minutes for the January 10, 2024, meeting and the financials for the month of December 2023. VOTE: 3-0-0

### **7. Action Items**

- a. **Firehall fencing** – Director P. Barry reported he is waiting for a call back on an estimate. Item tabled to March meeting.
- b. **Fuel Tank for Fire Department** – Chief Krausmann not present. Item tabled to March meeting.
- c. **Equipment for Fire Department** – Chief Krausmann not present. Item tabled to March meeting.
- d. **Approval of Audit Proposal for Years ending June 30, 2024, 2025, 2026** – After discussion, on a motion by Director S. Griswold, Seconded by Director D. DeBeaune, the Board moved to accept the audit proposal by Blomberg & Griffin Accountancy Corporation. VOTE: 3-0-0:

### **8. Discussion Items**

- a. **Update on grants** – No update.
- b. **Fiber Optic Grant and Emergency Communications** – No update.



**9. Correspondence**

None.

**10. Financial Reports**

AA Kulczewski reported bills totaling \$21,231.95 were presented for payment.  
Director P. Barry said the Office of Emergency Services will pay for the firefighters covering for the last storm.

**11. Adjournment**

On a motion by S. Griswold, Seconded by Director D. DeBeaune, the Board moved to adjourn the meeting at 7:00 PM. VOTE: 3-0-0:

\_\_\_\_\_  
Paul Barry

\_\_\_\_\_  
Maureen Barry

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

\_\_\_\_\_  
Daina DeBeaune

\_\_\_\_\_  
Scott Griswold

\_\_\_\_\_  
Date

# **ACTION ITEMS**

**CAZADERO COMMUNITY  
SERVICES DISTRICT**

**Financial Statements**

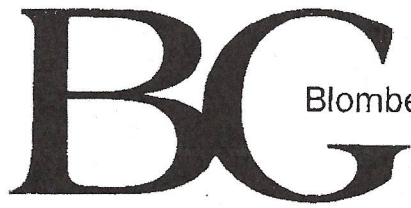
**For the Fiscal Year Ended June 30, 2023**  
*(With Comparative Amounts for Year 2022)*

**CAZADERO COMMUNITY SERVICES DISTRICT  
COUNTY OF SONOMA, CALIFORNIA**

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Blomberg & Griffin Accountancy Corporation  
Certified Public Accountant

## INDEPENDENT AUDITOR'S REPORT

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

### Opinions

We have audited the accompanying financial statements of the and for the years ended June 30, 2023, and 2022, and the related notes to the financial statements, which collectively comprise the Cazadero Community Service District, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Cazadero Community Service District, as of June 30, 2023, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

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 District. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Cazadero Community Service District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the

aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison (pages 24-25) information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 sufficient evidence to express an opinion or provide any assurance.

Blomberg & Griffin, A.C.  
Stockton, CA

February 23, 2024



**CAZADERO COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023 and 2022**

As management of the Cazadero Community Services District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the years ended June 30, 2023, and 2022. We encourage readers to consider the information presented here in conjunction with the District's financial statements (pages 8-13) and the accompanying notes to the basic financial statements (pages 14-22).

**Financial Highlights**

- The assets of the District exceeded its liabilities at the close of the year ended June 30, 2023, by \$2,455,410 (net position). Of this amount, \$787,055 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. The assets of the District exceeded its liabilities at the close of the year ended June 30, 2022, by \$2,253,794 (net position). Of this amount, \$788,423 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. Further detail can be found on page 8.
- As of the close of the years ending June 30, 2023, and 2022, the District's governmental funds reported an ending fund balance of \$787,055 and \$788,423 respectively. Further detail can be found on page 10.

**Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements themselves.

**Government-wide financial statements:** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, like a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and unpaid vendor invoices for services previously provided). The government-wide financial statements can be found on page 8 of this report.



**CAZADERO COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023 and 2022**

**Overview of the Financial Statements (continued)**

**Fund financial statements:** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's funds are governmental funds.

**Governmental funds:** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements. Noncurrent assets, capital assets, and long-term liabilities are not included in governmental funds.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheets and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District uses governmental funds to account for its activities, which include fire protection services in the district boundaries. The district adopts an annual budget for its funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 11-14 of this report.

**Notes to the basic financial statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes on the basic financial statements can be found on pages 15-23 of this report.

**Government-wide Financial Analysis:**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$2,455,410 and \$2,253,794 on June 30, 2023, and 2022, respectively. Further details can be found below and on page 8.

**CAZADERO COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023 and 2022**

**Government-wide Financial Analysis: (continued)**

TABLE 1: NET POSITION

	June 30, 2023	June 30, 2022	June 30, 2021	2023 vs. 2022		2022 vs. 2021	
				\$	%	\$	%
<b>Assets</b>							
Current and Other Assets	\$ 811,465	\$ 801,863	\$ 801,216	\$ 9,602	1.20%	\$ 647	0.08%
Capital Assets	1,668,355	1,499,483	1,495,417	168,872	11.26%	4,066	0.27%
<b>Total Assets</b>	<b>2,479,820</b>	<b>2,301,346</b>	<b>2,296,633</b>	<b>178,474</b>	<b>7.76%</b>	<b>4,713</b>	<b>0.21%</b>
<b>Liabilities</b>							
Current Liabilities	24,410	47,552	114,473	(23,142)	-48.67%	(66,921)	-58.46%
Long-Term Liabilities	-	-	34,112	-	0.00%	(34,112)	-100.00%
<b>Total Liabilities</b>	<b>24,410</b>	<b>47,552</b>	<b>148,585</b>	<b>(23,142)</b>	<b>-48.67%</b>	<b>(101,033)</b>	<b>-68.00%</b>
<b>Net Position</b>							
Invested in Capital Assets, net of related debt	1,668,355	1,465,371	1,428,089	202,984	13.85%	37,282	2.61%
Unrestricted	787,055	788,423	719,959	(1,368)	-0.17%	68,464	9.51%
<b>Total Net Position</b>	<b>\$ 2,455,410</b>	<b>\$ 2,253,794</b>	<b>\$ 2,148,048</b>	<b>\$201,616</b>	<b>8.95%</b>	<b>\$105,746</b>	<b>4.92%</b>

The balance of the unrestricted net position of \$787,055 and \$788,423 for June 30, 2023, and 2022, respectively, may be used to meet the District's ongoing obligations to citizens and vendors.

At the end of the current fiscal years ended June 30, 2023, and 2022, the District reported positive balances in all categories of net position.

**CAZADERO COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023 and 2022**

**Overview of the Financial Statements (continued)**

**Government-wide activities:**

Government-wide activities changed the District's net position by \$201,616 and \$105,746 for the years ended June 30, 2023, and 2022, respectively. This change is a result of net income in governmental activities. Further information can be found below and on page 9.

**TABLE 2: CHANGES IN NET POSITION**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>2023 vs. 2022</u>		<u>2022 vs. 2021</u>	
				<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>
<b>Revenues</b>							
Program Revenues:							
Public safety -							
Fire Protection	\$ 90,637	\$ 64,915	\$ 143,508	\$ 25,722	39.62%	\$ (78,593)	-54.77%
General Revenues:							
Taxes	343,026	317,642	302,133	25,384	7.99%	15,509	5.13%
Investment Earnings	9,778	2,343	1,624	7,435	317.33%	719	44.27%
Interest expense	(863)	(1,778)	(2,745)	915	-51.46%	967	-35.23%
Grants & Donations	160,653	77,052	305,328	83,601	108.50%	(228,276)	-74.76%
Other Income	11,095	-	-	11,095	100.00%	-	0.00%
<b>Total Revenues</b>	<u>614,326</u>	<u>460,174</u>	<u>749,848</u>	<u>154,152</u>	<u>33.50%</u>	<u>(289,674)</u>	<u>-38.63%</u>
<b>Program Expenses</b>							
Public Safety	<u>412,710</u>	<u>354,428</u>	<u>365,649</u>	<u>58,282</u>	<u>16.44%</u>	<u>(11,221)</u>	<u>-3.07%</u>
<b>Total Expenses</b>	<u>412,710</u>	<u>354,428</u>	<u>365,649</u>	<u>58,282</u>	<u>16.44%</u>	<u>(11,221)</u>	<u>-3.07%</u>
<b>Change in Net Position</b>	<u>\$ 201,616</u>	<u>\$ 105,746</u>	<u>\$ 384,199</u>	<u>\$ 95,870</u>	<u>90.66%</u>	<u>\$(278,453)</u>	<u>-72.48%</u>

**Financial Analysis of the Government's Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

**Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the years ended June 30, 2023, and 2022, the District's governmental funds reported ending fund balances of \$787,055 and \$788,423 respectively.



**CAZADERO COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023 and 2022**

**Financial Analysis of the Government's Funds (continued)**

The general fund is the chief operating fund of the District. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balances to total fund expenditures. Unassigned fund balance represents 126 percent for 2023, and 181 percent for 2022 of total government fund expenditures which were \$616,557 and \$393,488 for June 30, 2023, and 2022, respectively. See page 11 for further details.

**General Fund Budgetary Highlights**

**FY 2022/2023 Budget:**

Revenues were more than budget by \$294,542 and expenditures were more than budget by \$295,910. There was an overall negative impact of \$1,368.

**FY 2021/2022 Budget:**

Revenues were more than budget by \$156,047 and expenditures were more than budget by \$87,733. There was an overall positive impact of \$68,314.

**Capital Assets**

The District's investment in capital assets, as of June 30, 2023, and 2022, amounts to \$1,668,355 and \$1,499,483 (net of accumulated depreciation), respectively.

**Debt Administration**

As of June 30, 2023, and June 30, 2022, the District has a note payable of \$-0- and \$34,112 respectively. The District has acquired a fire engine through a capital lease. The District was required to make an annual payment of \$35,033. The note balance has been fully paid off as of June 30, 2023.

**Request for Information**

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Cazadero Community Services District, 5980 Cazadero Hwy, Cazadero, California 95421.



## CAZADERO COMMUNITY SERVICES DISTRICT

## Statement of Net Position

June 30, 2023 and 2022

	2023 Governmental Activities	2022 Governmental Activities
<b>ASSETS</b>		
Current Assets:		
Cash and Investments	\$ 646,403	\$ 781,770
Interest Receivable	3,538	455
Due From Other Governments	161,524	19,638
Total Current Assets	811,465	801,863
Noncurrent Assets:		
Land	211,838	211,838
Construction in Progress	163,087	-
Building, Improvements and Equipment	2,493,649	2,286,892
Accumulated Depreciation	(1,200,219)	(999,247)
Total Noncurrent Assets	1,668,355	1,499,483
Total Assets	\$ 2,479,820	\$ 2,301,346
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	\$ 18,026	\$ 7,688
Accrued Liabilities	6,384	5,752
Westamerica Loan-Due Within One Year	-	34,112
Total Current Liabilities	24,410	47,552
Noncurrent Liabilities:		
Westamerica Loan-Due After One Year	-	-
Total Noncurrent Liabilities	-	-
Total Liabilities	24,410	47,552
<b>NET POSITION</b>		
Invested in Capital Assets, Net of Related Debt	1,668,355	1,465,371
Unrestricted	787,055	788,423
Total Net Position	2,455,410	2,253,794
Total Liabilities and Net Position	\$ 2,479,820	\$ 2,301,346

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, 2023 and 2022

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
<b>EXPENDITURES/EXPENSES:</b>		
Salaries & Employee Benefits	\$ 143,676	\$ 136,478
Service and supplies	157,075	114,951
Depreciation Expense	111,959	102,999
Total Expenditures/Expenses	412,710	354,428
<b>PROGRAM REVENUES:</b>		
Intergovernmental Revenue	90,637	64,915
Total Program Revenues	90,637	64,915
Net Program Income (Expenses)	(322,073)	(289,513)
<b>GENERAL REVENUES:</b>		
Taxes and Assessment	343,026	317,642
Investment Income	9,778	2,343
Interest Expenses	(863)	(1,778)
Grants and Donations	160,653	77,052
Miscellaneous and Refunds	11,095	-
Total General Revenues	523,689	395,259
Change in Net Position	201,616	105,746
Net Position - Beginning of Year	2,253,794	2,148,048
Net Position - End of Year	\$ 2,455,410	\$ 2,253,794

The accompanying notes are an integral part of the financial statements

## CAZADERO COMMUNITY SERVICES DISTRICT

## Governmental Fund

## Balance Sheet

June 30, 2023 and 2022

	Governmental Activities	
	2023	2022
<b>ASSETS:</b>		
Cash and Investments	\$ 646,403	\$ 781,770
Due From Other Governments	161,524	19,638
Interest Receivable	3,538	455
Total Assets	<u>\$ 811,465</u>	<u>\$ 801,863</u>
<b>LIABILITIES and FUND BALANCES:</b>		
<b>Liabilities:</b>		
Accounts Payable	\$ 18,026	\$ 7,688
Accrued Liabilities	6,384	5,752
Total Liabilities	<u>24,410</u>	<u>13,440</u>
<b>Fund Balances:</b>		
Committed for Current Loan Payments	-	34,112
Assigned for Future Loan Payments	-	34,650
Assigned for Park Development	8,300	8,300
Unassigned	778,755	711,361
Total Fund Balances	<u>787,055</u>	<u>788,423</u>
Total Liabilities and Fund Balances	<u>\$ 811,465</u>	<u>\$ 801,863</u>

The accompanying notes are an integral part of the financial statements

**CAZADERO COMMUNITY SERVICES DISTRICT**  
**Statement of Government Fund, Revenues, Expenditures, and Changes in Fund Balances**  
**For the Years Ended June 30, 2023 and 2022**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
<b>GENERAL REVENUES:</b>		
Taxes and Assessments	\$ 343,026	\$ 317,642
Intergovernmental Revenues	90,637	64,915
Unrestricted Investment Earnings	9,778	2,343
Grants and Donations	160,653	77,052
Miscellaneous and Refunds	11,095	-
Total Revenues	<u>615,189</u>	<u>461,952</u>
<b>EXPENDITURES:</b>		
Operating Expenditures:		
Salaries and Employee Benefits	143,676	136,478
Services and Supplies	157,075	114,910
Capital Outlay	280,830	107,066
Debt Service		
Principal Retired	34,113	33,216
Interest	863	1,818
Total Expenditures	<u>616,557</u>	<u>393,488</u>
Transfers	-	-
Net Change in Fund Balances	(1,368)	68,464
Fund Balances - Beginning of Year	<u>788,423</u>	<u>719,959</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 787,055</u></u>	<u><u>\$ 788,423</u></u>

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, 2023 and 2022

	<b>Governmental Activities</b>	
	<u>2023</u>	<u>2022</u>
Total Fund Balances - Governmental Funds	\$ 787,055	\$ 788,423
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation used in governmental activities are not financial resources and therefore, are not reported in the funds.		
Historical Cost	2,868,574	2,498,730
Accumulated Depreciation	(1,200,219)	(999,247)
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	<u>-</u>	<u>(34,112)</u>
Net Position - Governmental Activities	<u>\$ 2,455,410</u>	<u>\$ 2,253,794</u>

The accompanying notes are an integral part of the financial statements

**CAZADERO COMMUNITY SERVICES DISTRICT**  
**Reconciliation of the Statement of Governmental Revenues, Expenditures, and**  
**Changes in Fund Balances to the Statement of Activities**  
**For the Years Ended June 30, 2023 and 2022**

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Net Change in Fund Balances - Governmental Funds	\$ (1,368)	\$ 68,464
Amounts reported for governmental activities in the statement of net position are different because:		
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.		
Add - Capital Outlay	280,830	107,065
Deduct - Depreciation expense	(111,959)	(102,999)
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.		
	<u>34,113</u>	<u>33,216</u>
Change in Net Position - Government Wide	<u>\$ 201,616</u>	<u>\$ 105,746</u>

The accompanying notes are an integral part of the financial statements

# CAZADERO COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2023 and 2022

### 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 of 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 reported in 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 and 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 service expenditures, as well as expenditures related to compensated absences and claims judgments are recorded only when payment is due.



## CAZADERO COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2023 and 2022

## 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 Position 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 receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash used for the advances.

## CAZADERO COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2023 and 2022

## 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 constructed. 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.



## CAZADERO COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2023 and 2022

## 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.

**CAZADERO COMMUNITY SERVICES DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 1**

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

**GASB 54 Fund Balance Classifications by Purpose**

Committed – Committed fund balance of \$-0- and \$34,112 on June 30, 2023, and 2022, respectively, represents the current portion of long-term debt expected to be paid with current financial resources.

Assigned – Assigned fund balances of \$8,300 and \$8,300 on June 30, 2023, and 2022 respectively, represent funds set aside for future loan payments and park development.

Unassigned – The District has an unassigned fund balance of \$778,755 and \$746,011 on June 30, 2023, and 2022, respectively. As of June 30, 2023, and 2022, the total fund balance was \$787,055 and \$788,423, respectively.

**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.

## CAZADERO COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 3** **CASH AND INVESTMENTS**

Cash and investments on June 30, 2023, and 2022 consisted of the following:

Investment in the California Local Agency Investment Fund (LAIF)

The District retains one account in a credit union. The District is a voluntary participant in the Local Agency Investment Fund (LAIF) and 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 cost of that portfolio). The balance available for withdrawal is based on the accounting record maintained by LAIF, which is recorded on an amortized cost basis. As of June 30, 2023, and 2022, the balance of such deposits was \$230,342 and \$226,415, respectively.

The amount of cash on June 30, 2023, and 2022, are as follows:

	2023	2022
Cash with Community First, C.U.	\$ 212,564	\$ 354,022
Cash with County Investment Fund	203,497	201,333
Cash with Local Agency Investment Fund	230,342	226,415
Total Cash	<u>\$ 646,403</u>	<u>\$ 781,770</u>

**NOTE 4** **DUE FROM OTHER GOVERNMENTS**

The amount due from other governments for the fiscal years ended June 30, 2023, and 2022 are as follows:

	2023	2022
Due from Other Governments	\$ 161,524	\$ 19,638
Total	<u>\$ 161,524</u>	<u>\$ 19,638</u>



## CAZADERO COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2023 and 2022

## NOTE 5

CAPITAL ASSETS

Summary of changes in capital assets for the year ended June 30, 2023, is as follows:

	Beginning Balance July 1, 2022	Additions	Retirements	Ending Balance June 30, 2023
Capital assets, not being depreciated:				
Land	\$ 211,838	\$ -	\$ -	\$ 211,838
Construction in Progress	-	163,087	-	163,087
Total capital assets, not being depreciated	211,838	163,087	-	374,925
Capital assets, being depreciated:				
Building and Improvements	607,143	-	-	607,143
Equipment	1,679,750	117,743	-	1,797,493
Total capital assets, being depreciated	2,286,893	117,743	-	2,404,636
Less accumulated depreciation for:				
Building and Improvements	(179,898)	(17,572)	-	(197,470)
Equipment	(819,349)	(94,387)	-	(913,736)
Total accumulated depreciation	(999,247)	(111,959)	-	(1,111,206)
Total capital assets, being depreciated, net	1,287,646	5,784	-	1,293,430
Capital assets, net	\$ 1,499,484	\$ 168,871	\$ -	\$ 1,668,355

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

	2023	2022
Governmental Activities:		
Public Safety - Fire Protection	\$ 111,959	\$ 102,999
Total Depreciation Expense - Governmental Activities	\$ 111,959	\$ 102,999



## CAZADERO COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE 5      CAPITAL ASSETS (continued)**

Summary of changes in capital assets for the year ended June 30, 2022, is as follows:

	Beginning Balance July 1, 2021	Additions	Retirements	Ending Balance June 30, 2022
Capital assets, not being depreciated:				
Land	\$ 211,838	\$ -	\$ -	\$ 211,838
Construction in Progress	-	-	-	-
Total capital assets, not being depreciated	211,838	-	-	211,838
Capital assets, being depreciated:				
Building and Improvements	556,431	50,712	-	607,143
Equipment	1,623,396	56,354	-	1,679,750
Total capital assets, being depreciated	2,179,827	107,066	-	2,286,893
Less accumulated depreciation for:				
Building and Improvements	(165,912)	(13,986)	-	(179,898)
Equipment	(730,336)	(89,013)	-	(819,349)
Total accumulated depreciation	(896,248)	(102,999)	-	(999,247)
Total capital assets, being depreciated, net	1,283,579	4,067	-	1,287,646
Capital assets, net	\$ 1,495,417	\$ 4,067	\$ -	\$ 1,499,484

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

	2022	2021
Governmental Activities:		
Public Safety - Fire Protection	\$ 102,999	\$ 75,667
Total Depreciation Expense - Governmental Activities	\$ 102,999	\$ 75,667

# CAZADERO COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2023 and 2022

### NOTE 6 LONG TERM DEBT

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

	Balance 7/1/2022	Additions	Retirements	Balance 6/30/2023	Current Portion
Lease -					
Westamerica	\$ 34,112	\$ -	\$ 34,112	\$ -	\$ -

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 ten years. Interest on the lease-purchase is 2.70% and payments are due annually in June with final payment in 2023.

The loan balance is fully paid off as of June 30, 2023.

### NOTE 7 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 are no ongoing or impending legal cases that could significantly impact the District's financial statements.

### NOTE 8 SUBSEQUENT EVENTS

The management has evaluated after June 30, 2023, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through February 23, 2024, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that required recognition or additional disclosures in the financial statements.

**CAZADERO COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2023**

	<b>Budgeted Amounts</b>		<b>Actual -</b>	<b>Variance With</b>
	<b>Original</b>	<b>Final</b>	<b>Budgetary</b>	<b>Final Budget</b>
			<b>Basis</b>	<b>Positive</b>
				<b>(Negative)</b>
<b>Resources (Inflows)</b>				
Taxes and Assessment	\$ 315,012	\$ 315,012	\$ 343,026	\$ 28,014
Intergovernmental Revenue	1,835	1,835	90,637	88,802
Unrestricted investment earnings	3,800	3,800	9,778	5,978
Grants and Donations	-	-	160,653	160,653
Miscellaneous and Refunds	-	-	11,095	11,095
Amounts Available	320,647	320,647	615,189	294,542
<b>Charges (Outflows)</b>				
Salaries & Employee Benefits	125,188	125,188	143,676	(18,488)
Services and Supplies	187,459	187,459	157,075	30,384
Capital outlay	8,000	8,000	280,830	(272,830)
Debt service				
Principle retirement	-	-	34,113	(34,113)
Interest	-	-	863	(863)
Amounts Charged	320,647	320,647	616,557	(295,910)
Change in General Fund			(1,368)	
Beginning Fund Balance			788,423	
Ending Fund Balance			\$ 787,055	

**CAZADERO COMMUNITY SERVICES DISTRICT**  
Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual  
General Fund  
For the Year Ended June 30, 2022

	<b>Budgeted Amounts</b>		<b>Actual -</b>	<b>Variance With</b>
	<b>Original</b>	<b>Final</b>	<b>Budgetary</b>	<b>Final Budget</b>
			<b>Basis</b>	<b>Positive</b>
				<b>(Negative)</b>
<b>Resources (Inflows)</b>				
Taxes and Assessment	\$ 300,355	\$ 300,355	\$ 317,642	\$ 17,287
Intergovernmental Revenue	1,750	1,750	64,915	63,165
Unrestricted investment earnings	3,800	3,800	2,343	(1,457)
Grants and Donations	-	-	77,052	77,052
Amounts Available	<u>305,905</u>	<u>305,905</u>	<u>461,952</u>	<u>156,047</u>
<b>Charges (Outflows)</b>				
Salaries & Employee Benefits	108,572	108,572	136,478	(27,906)
Services and Supplies	154,147	154,147	114,910	39,237
Capital outlay	8,000	8,000	107,066	(99,066)
Debt service				
Principle retirement	33,216	33,216	33,216	-
Interest	<u>1,820</u>	<u>1,820</u>	<u>1,818</u>	<u>2</u>
Amounts Charged	<u>305,755</u>	<u>305,755</u>	<u>393,488</u>	<u>(87,733)</u>
<b>Change in General Fund</b>			68,464	
<b>Beginning Fund Balance</b>			<u>719,959</u>	
<b>Ending Fund Balance</b>			<u>\$ 788,423</u>	



**CAZADERO COMMUNITY SERVICES DISTRICT**

Notes to Required Supplementary Information  
June 30, 2023 and 2022

**NOTE 1 - BUDGETARY INFORMATION**

Annual budgets are adopted on a non-GAAP basis for all governmental funds. All annual appropriations lapse at fiscal year-end.

Before May 31, the proposed budget is presented to the board of directors for review. The board holds public hearings and final budget must be prepared and adopted no later than September 30.

The appropriated budget is prepared by character and subject. Transfers of appropriations between characters require the approval of the board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the character level. The board made several supplemental budgetary appropriations throughout the year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be appropriated and honored during the subsequent year. The District had no encumbrances outstanding on June 30, 2023.

# **DISCUSSION ITEMS**

# FINANCIALS

5:47 PM

03/10/24

Accrual Basis

**Cazadero Community Services District**  
**Bills Presented for Payment**  
**February 15 through March 13, 2024**

Date	Num	Name	Amount
<b>Feb 15 - Mar 13, 24</b>			
02/29/2024			-0.10
03/08/2024	EFT	CA State Disbursement Unit	-400.00
02/16/2024	EFT	Recology Sonoma Marin	-55.96
02/16/2024	EFT	Comcast	-233.61
02/28/2024	EFT	McPhail Fuel Co.	-2,023.96
02/28/2024	EFT	Comcast	-191.18
03/11/2024	EFT	Frontier Communications	-338.12
03/11/2024	EFT	Frontier Communications	-270.76
03/11/2024	EFT	Frontier Communications	-84.50
03/04/2024	EFT	P. G. & E.	-171.01
03/04/2024	EFT	P. G. & E.	-426.07
03/11/2024	EFT	P. G. & E.	-547.97
03/13/2024	E-pay	EFTPS	-988.52
03/01/2024	10508	Barrio, Gabriel	-369.40
03/01/2024	10509	Caplan, Nancy K.	-415.57
03/01/2024	10510	Dewart, Alan	-1,140.55
03/01/2024	10511	Endsley, Stephanie R	-184.70
03/01/2024	10512	Krausmann, Steven M	-791.50
03/01/2024	10513	Kulczewski, Sharon	-749.98
03/01/2024	10514	Loewen, Thomas	-523.50
03/01/2024	10515	Norton, Sean R.	-369.40
03/01/2024	10516	Schanz, Eric E.	-461.75
03/13/2024	10517	Bank of America Business ...	-3,973.97
03/13/2024	10518	Berry's Saw Mill	-113.25
03/13/2024	10519	Cazadero Supply	-607.55
03/13/2024	10520	Cazadero Water Company	-8.52
03/13/2024	10521	Complete Welders Supply	-88.54
03/13/2024	10522	Fire Risk Management Servi...	-5,703.25
03/13/2024	10523	Signarama	-329.13
<b>Feb 15 - Mar 13, 24</b>			<b>-21,562.32</b>



# **CORRESPONDENCE**



**DEPARTMENT OF FORESTRY AND FIRE PROTECTION  
OFFICE OF THE STATE FIRE MARSHAL**

P.O. Box 944246  
SACRAMENTO, CA 94244-2460  
(916) 568-3800  
Website: [www.fire.ca.gov](http://www.fire.ca.gov)



February 7, 2024

Dear Wildfire Mitigation Stakeholder,

We are writing this letter to advise you that the Office of Administrative Law has approved the regulation for State Responsibility Area Fire Hazard Severity Zones.

The CAL FIRE - Office of the State Fire Marshal began the regulatory process for the State Responsibility Area (SRA) in December 2022. The CAL FIRE - Office of the State Fire Marshal held 59 public hearings and provided 174 days for public comment. After carefully reviewing more than thirteen hundred comments, adjustments were made to the map, which resulted in just over 123,000 acres receiving an updated designation. The final regulation and map were adopted on January 31, 2024, and will become effective April 1, 2024.

As we now finalize the State Responsibility Area Remap Project, we continue our efforts to develop a roll out plan for the Local Responsibility Area maps pursuant to the recent updates to Government Code 51178. We will continue to communicate updates as the plan is drafted.

We have updated our website and posted the adopted map. To view the changes and for more information about FHSZs, visit the following website: [osfm.fire.ca.gov/FHSZ](https://osfm.fire.ca.gov/FHSZ).

Sincerely,

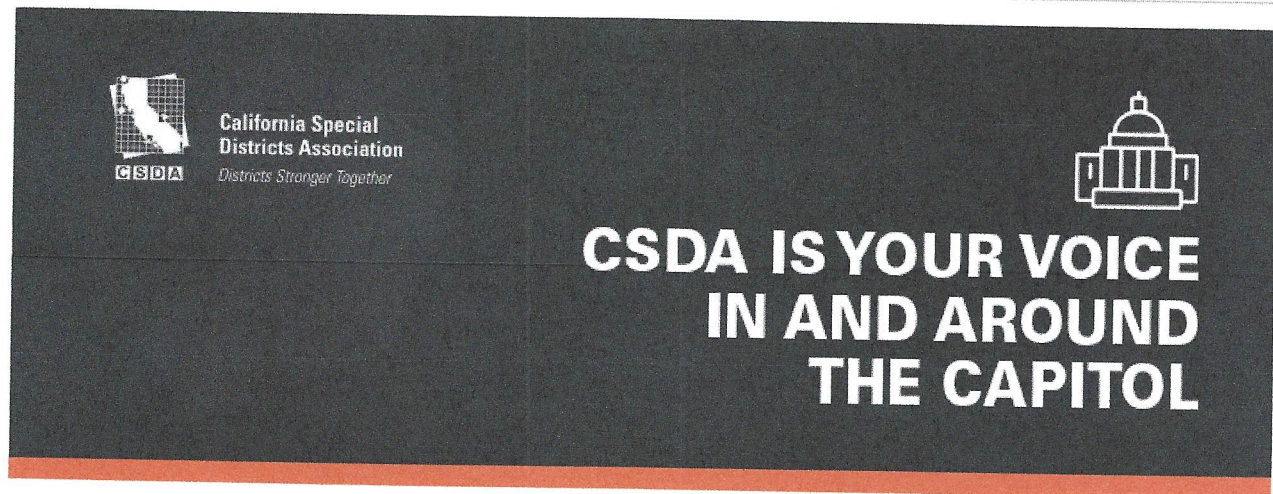
Daniel Berlant  
State Fire Marshal  
CAL FIRE – Office of the State Fire Marshal

Chief Advocacy & External Affairs Officer Kyle Packham <kylep@cdda.net>

2/26/2024 11:06 AM

## Response Requested: Special District Revenue Potentially Subject to Retroactive Invalidation by Initiative 1935

To cazaderocsd@comcast.net



### Special District Revenue Potentially Subject to Retroactive Invalidation by Initiative 1935

If you answer "yes" to any of these questions, you should be very concerned, and we need your help:

- Has your special district adopted new fees, updated its fee or rate schedule, or passed a revenue measure of any kind since January 1, 2022?
- Does your district plan to adopt new fees or update your fee or rate schedule?
- Does your district plan to pass a tax revenue measure in the future?

An entity representing California's wealthiest corporations is behind a proposition that is eligible for the November 2024 statewide ballot. The measure — Initiative 1935 (previously Initiative 21-0042A1) — would revise the state Constitution to significantly undermine local control and the ability of local governments to provide services and infrastructure.

*CSDA is asking all special districts to respond to the five-question survey linked below no later than **Friday, March 15** to help us understand the full story about the real impacts on our communities.*

**TAKE SURVEY NOW**

**BACKGROUND:**



- **Local Taxes:** Initiative 1935 would invalidate any revenue measures passed since January 1, 2022 that were put on the local ballot by citizen initiative requiring majority vote approval. The initiative would also repeal all taxes that do not contain a sunset (expiration date).
- **Fees, Rates, Assessments, and Other Charges:** Under the Initiative 1935, certain fees and charges may not exceed the "actual cost" of providing the product or service, and the initiative redefines "actual cost" as the "minimum amount necessary." This ambiguous language could lead to countless lawsuits and would likely force local governments to reduce certain fees to meet the "minimum amount necessary" threshold or the charges could be determined to be taxes requiring two-thirds voter approval.

For more information on Initiative 1935, including the full language of the initiative, CSDA's analysis, and a sample oppose resolution your board can approve, please visit [csda.net/VoterLimitations](https://csda.net/VoterLimitations).

JOIN US AT SPECIAL DISTRICTS LEGISLATIVE DAYS TO LEARN MORE:

***Briefing on Critical Supreme Court Case Impacting Local Revenues and Government Functions***

Wednesday, May 22, 2024

Sheraton Grand Sacramento

*Legislature of the State of California et al. vs. Weber* could determine the ability of special districts and other agencies to provide essential services and infrastructure to their communities. Join us for this briefing by Michael G. Colantuano, Esq., Managing Shareholder of Colantuono, Highsmith & Whatley, PC and author of the amicus brief to this landmark case jointly filed by CSDA, CalCities, California State Association of Counties and eight other local government association partners.

REGISTER TODAY



California Special Districts Association  
1112 I Street, Suite 200, Sacramento CA, 95814  
877.924.2732 | [www.csda.net](https://www.csda.net)

[Manage Email Preferences/Unsubscribe](#)

Powered by [Higher Logic](#)



P. L. Barry <cazhwy@gmail.com>

3/6/2024 6:11 AM

Fwd: Grant #20-133

To CAZADERO COMM SVS DISTRICT <cazaderocsd@comcast.net> • Don Berry <cazaderosupply@sonic.net>

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----- Forwarded message -----

From: **Gear, Karyn@SCC** <Karyn.Gear@scc.ca.gov>

Date: Tue, Mar 5, 2024 at 12:59 PM

Subject: Grant #20-133

To: P. L. Barry <cazhwy@gmail.com>

Hi Paul,

This email is to document that you completed all the work required under your "Cazadero Ready for Wildfire" grant (GA#20-133). Your final bill was processed in December 2023, and you expended \$133,772.55 of the original \$115,000.00. The contract is now closed, and the remaining balance has been disencumbered.

Thank you for all the work you and your corps of volunteers put into vegetation management in western Sonoma County to reduce wildfire risk. It was a pleasure working with you.

If you would like to participate in a survey about your experience with our wildfire grant program, here is a link:

<https://www.surveymonkey.com/r/3FZXBKV>

Cordially,

Karyn Gear