



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

Board Meeting Agenda
April 12, 2021 ~ 6:00PM
Location ~ Fire Station #1
5980 Cazadero Hwy, Cazadero Ca 95421

****GOVERNOR'S EXECUTIVE ORDER N-25-20****

****GOVERNOR'S EXECUTIVE ORDER N-29-20****

RE CORONAVIRUS COVID-19

DUE TO THE PROVISIONS OF THE GOVERNOR'S EXECUTIVE ORDERS N-25-20 AND N-29- 20 WHICH SUSPENDS CERTAIN REQUIREMENTS OF THE BROWN ACT, AND THE ORDER OF THE HEALTH OFFICER OF THE COUNTY OF SONOMA TO SHELTER IN PLACE TO MINIMIZE THE SPREAD OF COVID-19, MEMBERS OF THE BOARD OF DIRECTORS WILL BE PARTICIPATING BY TELECONFERENCE INTO THE BOARD OF DIRECTORS MEETING FOR APRIL 12, 2021.

Members of the public who wish to participate in the Board of Director's meeting may do so by either logging on to the Zoom link or dialing the teleconference call-in number and inputting the meeting ID and passcode when prompted:

<https://us02web.zoom.us/j/83957077410?pwd=VWhqZlh4UXBiZW0rTnVuYllwQW1VQT09>

Telephone number: 1 (669) 900-6833, Meeting ID 839 5707 7410, Passcode 787851#

PLEASE NOTE: The Cazadero Community Services District office is closed, and this meeting will be conducted entirely by teleconference.

Should you want to submit public comment, you may do so either by commenting at the appropriate time in person if logging into the meeting or by email before Board Meeting is called to order. If emailing, please state the agenda item number that you are commenting on and limit written comments to three hundred (300) words or less. Comments can be sent to pbarry@cazadero-csd.org. Written comments received prior to the meeting will be read into the record.

The Board meeting agenda and all supporting documents are available for public review on the website at www.cazadero-csd.org

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

President P. Barry

Director M. Berry

Director H. Canelis

Director D. DeBeaune

Director M. Nicholls

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 – March 8, 2020
2. Approval of Financials – Month of February 2020
3. Approval of Financials – Month of March 2020

ACTION ITEMS

1. **GMRS Radio System** – Discussion/Action – Presentation by Director Nicholls, discuss, and consider contribution for repeater.
2. **Fire Siren electrical wiring and security structure** – Discussion/Action – Replacement of electrical wiring from meter base at bottom of hill to siren, the addition of a disconnect

switch, and secure steel enclosure to replace weathered wooden cage. Included would be refinishing of siren housing.

3. **Draft Audit of 2019-20 Fiscal Year** – Discussion/Action – Review and approval of draft audit of the 2019-20 fiscal year.
4. **CCSD Bylaws** – Discussion/Action – To be reviewed, modified, and/or accepted.
5. **Proposed Revision of Chart of Accounts** – Discussion/Action – Discuss and consider revising Chart of Accounts.

DISCUSSION ITEMS

1. **Parcel Tax Proposal** – Discussion – Update on proposed parcel tax timeline and cost.

COMMITTEE REPORTS

1. Consolidation Ad Hoc 2020
2. Park Ad Hoc 2020

FINANCIAL REPORTS

COMMUNICATIONS

1. Email: Melinda Steinert, re: Per Capita Grant Program
2. Email: Stephanie, CPRS, re: CPRS 75th Anniversary Fitness Grants
3. Email: Colleen Haley, CSDA, re: March Take Action Brief
4. Email: Neil McCormick, CSDA, re: Trial Membership Offer
5. Email: Neil McCormick, CSDA, re: 2021 Virtual Special Districts Legislative Days
6. Email: Matthew Duarte, CAPRI, re: Gathering Guidance Updates, Vaccine Guidance Updates, & New Supp. Paid Sick Leave

ADJOURNMENT

CONSENT ITEMS



Cazadero Community Services District Meeting Minutes – March 8, 2021

The Cazadero Community Services District meeting was conducted pursuant to the provisions of the Governor’s Executive Order N-29-20 which suspends certain requirements of the Ralph M. Brown Act due to the COVID-19 virus. CSD Board Members and staff participated in the meeting by zoom teleconference. Members of the public were provided a zoom and telephone call-in number to view or listen to the meeting and the opportunity to provide public comment verbally or in written format.

1. Call to Order and Roll Call

The regular meeting of the Cazadero CSD Board was called to order at 6:09PM on March 8, 2021. Director P. Barry led the Pledge of Allegiance. The following Directors were present: P. Barry, M. Berry, H. Canelis (arrived 6:45PM), D. DeBeaune, M. Nicholls. Chief Krausmann, Captain Miller, and AA Kulczewski were also present.

2. Public Comment

None.

3. Agenda Adjustments

None.

4. Director Reports

Director Nicholls reported he’s been working on information about the GMRS system (radio system), will be a presentation at next Board meeting on it.

5. Staff Reports

In the report that was included in the Board Packet AA Kulczewski inquired as to the procedure of creating a resolution, the Board suggested contacting the District’s new legal counsel to see what he suggests.

In the report that was included in the Board Packet Chief Krausmann reported on the status of the new tender and the bathroom remodel, that with the addition of Fort Ross firefighters he has been able to staff the station day shifts and that there is enough funding to be able to staff the station through the end of May, and that CalFire may start staffing their station by the end of March.

The Call Report for February:

Nature of Call	Number of Calls
Structure Fire	0
Medical Aid	7
Hazardous Condition	1
Fire Alarm Residential	2

The Park has a wash station and signs have been posted so is now open in compliance with the CDC.

In the report that was included in the Board Packet on Facilities was a recap of cleaning done.

6. Consent Calendar Items

On a motion by Director Nicholls, Seconded by Director DeBeaune, the Board moved to approve the consent items from February. VOTE: 4-0-0 by roll call:

Director	Vote
P. Barry	Aye
M. Berry	Aye
H. Canelis	Absent
D. DeBeaune	Aye
M. Nicholls	Aye

7. Action Items

- a. **Consideration of Auditor Proposals** – After Board discussion, on a motion by Director Nicholls, Seconded by Director DeBeaune, the Board moved to retain Blomberg & Griffin Accountancy Corporation for the next 3 years. VOTE: 5-0-0 by roll call:

Director	Vote
P. Barry	Aye
M. Berry	Aye
H. Canelis	Aye
D. DeBeaune	Aye
M. Nicholls	Nay

- b. **Request for Board Action to move forward with the Comcast Direct Fiber Connection to Station 1** – After Board discussion, on a motion by Director Nicholls, Seconded by Director Canelis, the Board moved to formally approve to have Comcast move forward on the direct fiber connection. VOTE: 5-0-0 by roll call:

Director	Vote
P. Barry	Aye
M. Berry	Aye
H. Canelis	Aye
D. DeBeaune	Aye
M. Nicholls	Nay

- c. **Fire Siren electrical wiring and security structure** – Director P. Barry and Captain Miller gave updates on brush cleared in wire path, power pole replaced by PG&E, and maintenance needed. Director P. Barry will get quotes. Further action tabled to April meeting.

8. Discussion Items

- a. **Parcel Tax Proposal** – Director P. Barry gave an update; pushing to November election.

9. Committee Reports

- a. **Consolidation 2020 Ad Hoc** – The committee is meeting next week, will have a report next month.

- b. **Park 2020 Ad Hoc – Electrical:** Director Canelis reported that we have the permit from the building department and a contract with PG&E, Summit Engineering is a couple weeks out, need to talk with PG&E.

Playground: Is reopened under CDC guidelines and people are using it.

10. Correspondence

Correspondence referenced in the Board packet were reviewed.

11. Financial Reports

Bills totaling \$20,421.51 were presented for payment, checks for strike teams have been received from CalFire.

12. Adjournment

On a motion by Director Nicholls, Seconded by Director Canelis, the Board moved to adjourn the meeting at 7:35 PM. VOTE: 5/0/0 by roll call:

Director	Vote
P. Barry	Aye
M. Berry	Aye
H. Canelis	Aye
D. DeBeaune	Aye
M. Nicholls	Aye

Paul Barry

Maureen Barry

Homer Canelis

Daina DeBeaune

Michael Nicholls

Date: _____

Cazadero Community Services District
Profit & Loss Budget Performance
 February 2021

3:29 PM

04/04/2021

Accrual Basis

	Feb 21	Jul '20 - Feb 21	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense					
Income					
10 · Tax Revenue					
1000 · Property Taxes-CY Secured	0.00	164,510.55	-119,439.45	57.94%	283,950.00
1011 · SB 2557 Prop Tax Admin	0.00	0.00	3,325.00	0.0%	-3,325.00
1020 · Prop Tax-CY Supplemental	0.00	4,157.85	-1,542.15	72.95%	5,700.00
1040 · Prop Tax-CY Unsecured	0.00	8,797.25	1,297.25	117.3%	7,500.00
1042 · Cost Reim-Coil DEL CY UNS	0.00	0.00	80.00	0.0%	-80.00
1060 · Prop Tax-PY Secured	0.00	-4.50	55.50	7.5%	-60.00
1080 · Supplemental Prop Tax-PY	0.00	-4.98	25.02	16.6%	-30.00
1100 · Prop Taxes-PY Unsecured	0.00	143.49	-6.51	95.66%	150.00
Total 10 · Tax Revenue	0.00	177,599.66	-116,205.34	60.45%	293,805.00
17 · Use of Money/Property					
1700 · Interest on Pooled Cash	0.00	571.99	41.99	107.92%	530.00
1702 · WestAmerica Bank	0.00	6.68	-63.32	9.54%	70.00
1703 · LAIF Interest	0.00	1,650.12	-1,549.88	51.57%	3,200.00
1704 · Comm First CU - Savings	0.77	6.66	6.66	100.0%	0.00
1801 · Hall Use	0.00	0.00	0.00	0.0%	0.00
Total 17 · Use of Money/Property	0.77	2,235.45	-1,564.55	58.83%	3,800.00
20 · Intergovernmental Revenues					
2080 · Fish & Game in lieu of Prop T	0.00	6.21			
2440 · ST-HOPTR	0.00	1,101.78	-648.22	62.96%	1,750.00
2500 · State-Other Funding (ST)	0.00	0.00	0.00	0.0%	0.00
Total 20 · Intergovernmental Revenues	0.00	1,107.99	-642.01	63.31%	1,750.00
40 · Miscellaneous Revenues					
4040 · Misc. Income					
4040 A · Recruitment/Retention-Region 5	0.00	0.00	0.00	0.0%	0.00
4040 · Misc. Income - Other	0.00	0.00	0.00	0.0%	0.00
Total 4040 · Misc. Income	0.00	0.00	0.00	0.0%	0.00
4050 · State & Local Grants	0.00	32,613.00	32,613.00	100.0%	0.00
4051 · Federal Grants	0.00	0.00	0.00	0.0%	0.00
4102 · Donations	0.00	0.00			
4128 · Dispatch Fee Reimbursement	0.00	0.00	0.00	0.0%	0.00
4210 · State of CA EDD Refund	0.00	0.00	0.00	0.0%	0.00
Total 40 · Miscellaneous Revenues	0.00	32,613.00	32,613.00	100.0%	0.00
Total Income	0.77	213,556.10	-85,798.90	71.34%	299,355.00
Gross Profit	0.77	213,556.10	-85,798.90	71.34%	299,355.00
Expense					
50 · Salaries/Employment Benefits					
51 · Fire Department-Salaries/Empl B					
5915 · Fire Department Payroll Expense	0.00	1,625.76			
5911 · Firefighter C & D Reimbursement					
Calls	0.00	4,280.00			
Drills	0.00	3,020.00			
Stipend	600.00	600.00			

	Feb 21	Jul '20 - Feb 21	\$ Over Budget	% of Budget	Annual Budget
Strike Team	0.00	61,220.04			
5911 · Firefighter C & D Reimbursement - Other	0.00	0.00	-33,000.00	0.0%	33,000.00
Total 5911 · Firefighter C & D Reimbursement	600.00	69,120.04	36,120.04	209.46%	33,000.00
Total 51 · Fire Department-Salaries/Empl B	600.00	70,745.80	37,745.80	214.38%	33,000.00
54 · Admin-Salaries/Employ Benefits					
5914 · Admin Payroll Expenses	1,485.00	8,081.25			
Total 54 · Admin-Salaries/Employ Benefits	1,485.00	8,081.25			
5910 · Payroll Expenses	2,605.15	23,160.75	-16,825.25	57.92%	39,986.00
5940 · Wrkmmn Comp	0.00	12,909.00	2,909.00	129.09%	10,000.00
Total 50 · Salaries/Employment Benefits	4,690.15	114,896.80	31,910.80	138.45%	82,986.00
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	0.00	1,180.70	-10,819.30	9.84%	12,000.00
6040 · Communications					
Station 1 Emergency Phones	242.51	1,707.70	687.70	167.42%	1,020.00
Stn 1 Internet	192.11	1,394.58	-492.42	73.91%	1,887.00
Stn 1 Telephone	237.44	1,825.41	-775.59	70.18%	2,601.00
Stn 2 Internet	151.49	990.48	-259.52	79.24%	1,250.00
Stn 2 Telephone	63.98	511.13	-467.87	52.21%	979.00
6040 · Communications - Other	0.00	0.00	0.00	0.0%	0.00
Total 6040 · Communications	887.53	6,429.30	-1,307.70	83.1%	7,737.00
6060 · Food	0.00	0.00	-500.00	0.0%	500.00
6149 · Maintenance-Radio/Pagers	0.00	17,873.34	6,273.34	154.08%	11,600.00
6181 · Maintenance - Fire Department					
Bi-Annual Gen Load Test	0.00	0.00	-1,000.00	0.0%	1,000.00
Station 2	0.00	0.00	-500.00	0.0%	500.00
Station 1	116.03	324.78	-6,175.22	5.0%	6,500.00
Total 6181 · Maintenance - Fire Department	116.03	324.78	-7,675.22	4.06%	8,000.00
6261 · Medical Equip	66.74	1,035.02	-1,964.98	34.5%	3,000.00
6457 · Computer Chrgs-Firehouse Softwa	0.00	99.98	-3,400.02	2.86%	3,500.00
6461 · Supplies/Expenses (Maintenance)	0.00	96.00	96.00	100.0%	0.00
6510 · Recruitment/Retention	0.00	0.00	-1,000.00	0.0%	1,000.00
6526 · REDCOM	0.00	0.00	0.00	0.0%	0.00
6654 · Medical Exam	0.00	0.00	-3,000.00	0.0%	3,000.00
6881 · Safety Equip	0.00	369.84	-7,130.16	4.93%	7,500.00
6820 · Rents and Leases - Equipment	0.00	0.00	0.00	0.0%	0.00
6880 · Minor Equipment/Sm Tools	0.00	1,399.00	-1,601.00	46.63%	3,000.00
6883 · Fire Equip & Testing	460.87	2,028.40	-1,971.60	50.71%	4,000.00
7053 · Permits/License/Fees	0.00	54.00	-646.00	7.71%	700.00
7131 · Textbooks	0.00	0.00	-200.00	0.0%	200.00
7201 · Gas & Oil	0.00	1,634.79	-3,365.21	32.7%	5,000.00
7321 · Utilities - Fire Department					
Stn 2 Water	0.00	0.00	-408.00	0.0%	408.00
Stn 2 Propane	0.00	547.56	-1,263.44	30.24%	1,811.00
Stn 2 Garbage	45.85	91.70	-469.30	16.35%	561.00
Stn 2 Electricity	109.09	729.38	-66.62	91.63%	796.00
Stn 1 Water	0.00	35.92	-576.08	5.87%	612.00
Stn 1 Propane	1,220.04	2,410.63	354.63	117.25%	2,056.00

	Feb 21	Jul '20 - Feb 21	\$ Over Budget	% of Budget	Annual Budget
Stn 1 Garbage	0.00	641.55	-684.45	48.38%	1,326.00
Stn 1 Electricity	179.28	1,929.28	-263.72	87.97%	2,193.00
Siren Electricity	25.95	204.45	-295.55	40.89%	500.00
Septic Monitoring Fee	0.00	175.00	-233.00	42.89%	408.00
Total 7321 · Utilities - Fire Department	1,580.21	6,765.47	-3,905.53	63.4%	10,671.00
7330 · Sanitation-Annual Septic Permit	0.00	0.00	-500.00	0.0%	500.00
7930 · Interest Expense	0.00	0.00	-3,541.00	0.0%	3,541.00
Total 61 · Fire Department-Services/Suppli	3,111.38	39,290.62	-47,458.38	45.29%	86,749.00
62 · Park & Rec-Services/Supplies					
7322 · Utilities - Park & Rec					
Park Water	0.00	0.00	-1,530.00	0.0%	1,530.00
Total 7322 · Utilities - Park & Rec	0.00	0.00	-1,530.00	0.0%	1,530.00
Total 62 · Park & Rec-Services/Supplies	0.00	0.00	-1,530.00	0.0%	1,530.00
63 · Street Lights-Services/Supplies					
7323 · Utilities - Street Lights					
Street Lights Electricity	398.53	2,836.63	-1,651.37	63.21%	4,488.00
Total 7323 · Utilities - Street Lights	398.53	2,836.63	-1,651.37	63.21%	4,488.00
7340 · Street Lights Expenses	0.00	396.33	396.33	100.0%	0.00
Total 63 · Street Lights-Services/Supplies	398.53	3,232.96	-1,255.04	72.04%	4,488.00
64 · Admin-Services/Supplies					
6015 · Annex/Consolidation/Parcel Tax	0.00	0.00	0.00	0.0%	0.00
6080 · Household Supplies	0.00	0.00	-500.00	0.0%	500.00
6400 · Office expense	222.39	2,471.15	471.15	123.56%	2,000.00
6405 · Office Equip & Furnishings	0.00	0.00	-1,000.00	0.0%	1,000.00
6410 · Mail and Postage Supplies	0.00	0.00	-300.00	0.0%	300.00
6500 · Other Professional Svcs	0.00	0.00	-2,500.00	0.0%	2,500.00
6587 · LAFCO	0.00	614.00	0.00	100.0%	614.00
6610 · Legal	0.00	1,710.00	-6,290.00	21.38%	8,000.00
6630 · Audit	0.00	0.00	-5,300.00	0.0%	5,300.00
6634 · Bank Fees	0.00	40.20	40.20	100.0%	0.00
6800 · Publications and Legal Notices	0.00	260.00	10.00	104.0%	250.00
7051 · Refunds	0.00	0.00	0.00	0.0%	0.00
Total 64 · Admin-Services/Supplies	222.39	5,095.35	-15,368.65	24.9%	20,464.00
6100 · Insurance	0.00	4,131.00	-24,289.00	14.54%	28,420.00
6140 · Equipment	0.00	10,517.33	2,817.33	136.59%	7,700.00
6180 · Maintenance-Bldg & Imp.					
Parks Maintenance-Playground	244.00	986.20	-1,513.80	39.45%	2,500.00
Brush Removal	0.00	0.00	0.00	0.0%	0.00
6180 · Maintenance-Bldg & Imp. - Other	0.00	283.18	283.18	100.0%	0.00
Total 6180 · Maintenance-Bldg & Imp.	244.00	1,269.38	-1,230.62	50.78%	2,500.00
6280 · Memberships/Certs	0.00	400.00	-600.00	40.0%	1,000.00
6462 · COVID-19 Expenses	399.43	665.40	665.40	100.0%	0.00
7120 · Training	715.99	3,668.12	-5,831.88	38.61%	9,500.00
7320 · Utilities					
Stn 1 Electricity Outdoor	48.59	405.15	-53.85	88.27%	459.00
7320 · Utilities - Other	0.00	538.68	538.68	100.0%	0.00
Total 7320 · Utilities	48.59	943.83	484.83	205.63%	459.00
7335 · Park Development	0.00	7,287.50	-2,712.50	72.88%	10,000.00
7910 · Principal Payment	0.00	0.00	-31,492.00	0.0%	31,492.00

	Feb 21	Jul '20 - Feb 21	\$ Over Budget	% of Budget	Annual Budget
7920 · Interest Paid	0.00	0.00	0.00	0.0%	0.00
7950 · E5266 Strike Team	0.00	0.00	0.00	0.0%	0.00
Total 60 · Services/Supplies	5,140.31	76,501.49	-127,800.51	37.45%	204,302.00
85 · Capital-Fixed Asset Expense					
8560 · Equipment (F/A)	0.00	0.00	-8,000.00	0.0%	8,000.00
8570 · Structure	0.00	0.00	0.00	0.0%	0.00
Total 85 · Capital-Fixed Asset Expense	0.00	0.00	-8,000.00	0.0%	8,000.00
Total Expense	9,830.46	191,398.29	-103,889.71	64.82%	295,288.00
Net Ordinary Income	-9,829.69	22,157.81	18,090.81	544.82%	4,067.00
Net Income	-9,829.69	22,157.81	18,090.81	544.82%	4,067.00

Cazadero Community Services District
Check Detail
February 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	EFT	02/01/2021	P. G. & E.	1-Community First ...		-115.99
Bill	5192 ...	01/14/2021		Stn 2 Electricity	-115.99	115.99
TOTAL					-115.99	115.99
Bill Pmt -Check	EFT	02/01/2021	P. G. & E.	1-Community First ...		-272.94
Bill	1483 ...	01/14/2021		Stn 1 Electricity	-198.02	198.02
				Stn 1 Electricity Out...	-49.16	49.16
				Siren Electricity	-25.76	25.76
TOTAL					-272.94	272.94
Bill Pmt -Check	EFT	02/04/2021	Recology Sonoma Marin	1-Community First ...		-366.45
Bill	19824...	12/31/2020		Stn 1 Garbage	-366.45	366.45
TOTAL					-366.45	366.45
Bill Pmt -Check	EFT	02/08/2021	P. G. & E.	1-Community First ...		-396.33
Bill	4044 ...	01/21/2021		7340 Street Lights ...	-396.33	396.33
TOTAL					-396.33	396.33
Bill Pmt -Check	EFT	02/08/2021	Frontier Communications	1-Community First ...		-238.09
Bill	0518 ...	01/16/2021		Station 1 Emergenc...	-238.09	238.09
TOTAL					-238.09	238.09
Bill Pmt -Check	EFT	02/08/2021	Frontier Communications	1-Community First ...		-224.72
Bill	0175 ...	01/16/2021		Stn 1 Telephone	-224.72	224.72
TOTAL					-224.72	224.72
Bill Pmt -Check	EFT	02/08/2021	Frontier Communications	1-Community First ...		-64.50
Bill	2182 ...	01/16/2021		Stn 2 Telephone	-64.50	64.50
TOTAL					-64.50	64.50
Bill Pmt -Check	EFT	02/13/2021	Recology Sonoma Marin	1-Community First ...		-45.85
Bill	19993...	01/31/2021		Stn 2 Garbage	-45.85	45.85
TOTAL					-45.85	45.85
Bill Pmt -Check	EFT	02/16/2021	Comcast	1-Community First ...		-192.11
Bill	7647 ...	01/21/2021		Stn 1 Internet	-192.11	192.11
TOTAL					-192.11	192.11

Cazadero Community Services District Check Detail February 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
				5910 · Payroll Expe...	-6.75	6.75
				2100 · Payroll Liabili...	6.75	-6.75
TOTAL					-415.58	415.58
Paycheck	9711	02/01/2021	Dewart, Alan	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...	-7.50	7.50
				2100 · Payroll Liabili...	7.50	-7.50
TOTAL					-461.75	461.75
Paycheck	9712	02/01/2021	Krausmann, Steven M	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
				5910 · Payroll Expe...	-12.00	12.00
				2100 · Payroll Liabili...	12.00	-12.00
TOTAL					-606.80	606.80
Paycheck	9713	02/01/2021	Kulczewski, Sharon	1-Community First ...		-1,233.35
				5914 · Admin Payrol...	-1,485.00	1,485.00
				5910 · Payroll Expe...	-1.49	1.49
				2100 · Payroll Liabili...	1.49	-1.49
				2100 · Payroll Liabili...	122.00	-122.00
				5910 · Payroll Expe...	-92.07	92.07
				2100 · Payroll Liabili...	92.07	-92.07
				2100 · Payroll Liabili...	92.07	-92.07
				5910 · Payroll Expe...	-21.53	21.53
				2100 · Payroll Liabili...	21.53	-21.53
				2100 · Payroll Liabili...	21.53	-21.53
				2100 · Payroll Liabili...	16.05	-16.05
				5910 · Payroll Expe...	-22.28	22.28
				2100 · Payroll Liabili...	22.28	-22.28
TOTAL					-1,233.35	1,233.35
Bill Pmt -Check	9714	02/08/2021	AI Dewart	1-Community First ...		-742.20
Bill	REIM...	01/31/2021		Parks Maintenance-...	-742.20	742.20
TOTAL					-742.20	742.20

Cazadero Community Services District
Check Detail
February 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	9725	02/24/2021	KME Fire Apparatus	1-Community First ...		-4,000.00
Bill	ca 553...	08/04/2020		6140 · Equipment	-4,000.00	4,000.00
TOTAL					-4,000.00	4,000.00

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Cazadero Community Services District
Reconciliation Summary
1-Community First CU -Checking, Period Ending 02/28/2021

	<u>Feb 28, 21</u>
Beginning Balance	441,868.35
Cleared Transactions	
Checks and Payments - 29 items	<u>-12,156.91</u>
Total Cleared Transactions	<u>-12,156.91</u>
Cleared Balance	<u><u>429,711.44</u></u>
Uncleared Transactions	
Checks and Payments - 6 items	<u>-14,066.94</u>
Total Uncleared Transactions	<u>-14,066.94</u>
Register Balance as of 02/28/2021	<u><u>415,644.50</u></u>
New Transactions	
Checks and Payments - 4 items	<u>-2,387.72</u>
Total New Transactions	<u>-2,387.72</u>
Ending Balance	<u><u>413,256.78</u></u>

Cazadero Community Services District
Reconciliation Detail
1-Community First CU -Checking, Period Ending 02/28/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						441,868.35
Cleared Transactions						
Checks and Payments - 29 items						
Paycheck	12/01/2020	9682	Decarly {Strike Tea...	X	-493.16	-493.16
Paycheck	12/01/2020	9681	Berry {volunteer}, D...	X	-387.87	-881.03
Bill Pmt -Check	12/14/2020	9679	NSCAPCD	X	-75.00	-956.03
Bill Pmt -Check	01/28/2021	EFT	Comcast	X	-151.49	-1,107.52
Paycheck	02/01/2021	9713	Kulczewski, Sharon	X	-1,233.35	-2,340.87
Paycheck	02/01/2021	9712	Krausmann, Steven M	X	-606.80	-2,947.67
Paycheck	02/01/2021	9709	Barrio, Gabriel	X	-527.10	-3,474.77
Paycheck	02/01/2021	9711	Dewart, Alan	X	-461.75	-3,936.52
Paycheck	02/01/2021	9710	Caplan, Nancy K.	X	-415.58	-4,352.10
Bill Pmt -Check	02/01/2021	EFT	P. G. & E.	X	-272.94	-4,625.04
Bill Pmt -Check	02/01/2021	EFT	P. G. & E.	X	-115.99	-4,741.03
Liability Check	02/02/2021	E-pay	EFTPS	X	-464.70	-5,205.73
Bill Pmt -Check	02/04/2021	EFT	Recology Sonoma ...	X	-366.45	-5,572.18
Bill Pmt -Check	02/08/2021	9720	KME Fire Apparatus	X	-1,682.95	-7,255.13
Bill Pmt -Check	02/08/2021	9718	Christian Ottolini	X	-750.00	-8,005.13
Bill Pmt -Check	02/08/2021	9714	Al Dewart	X	-742.20	-8,747.33
Bill Pmt -Check	02/08/2021	9717	Cazadero Water Co...	X	-551.73	-9,299.06
Bill Pmt -Check	02/08/2021	9715	Bank of America Bu...	X	-403.48	-9,702.54
Bill Pmt -Check	02/08/2021	EFT	P. G. & E.	X	-396.33	-10,098.87
Bill Pmt -Check	02/08/2021	EFT	Frontier Communica...	X	-238.09	-10,336.96
Bill Pmt -Check	02/08/2021	EFT	Frontier Communica...	X	-224.72	-10,561.68
Bill Pmt -Check	02/08/2021	9722	Sherry Kulczewski	X	-136.87	-10,698.55
Bill Pmt -Check	02/08/2021	9719	Complete Welders S...	X	-72.98	-10,771.53
Bill Pmt -Check	02/08/2021	EFT	Frontier Communica...	X	-64.50	-10,836.03
Bill Pmt -Check	02/08/2021	9721	Merrill, Arnone & Jo...	X	-60.00	-10,896.03
Bill Pmt -Check	02/08/2021	9716	Cazadero Supply	X	-16.43	-10,912.46
Bill Pmt -Check	02/13/2021	EFT	Recology Sonoma ...	X	-45.85	-10,958.31
Bill Pmt -Check	02/16/2021	EFT	Comcast	X	-192.11	-11,150.42
Bill Pmt -Check	02/26/2021	EFT	McPhail Fuel Co.	X	-1,006.49	-12,156.91
Total Checks and Payments					-12,156.91	-12,156.91
Total Cleared Transactions					-12,156.91	-12,156.91
Cleared Balance					-12,156.91	429,711.44
Uncleared Transactions						
Checks and Payments - 6 items						
Paycheck	12/01/2020	9683	Horn {volunteer}, Brit		-554.10	-554.10
Paycheck	12/01/2020	9691	Stokes, Michael D.		-73.88	-627.98
Bill Pmt -Check	02/24/2021	9723	BEI		-8,454.73	-9,082.71
Bill Pmt -Check	02/24/2021	9725	KME Fire Apparatus		-4,000.00	-13,082.71
Liability Check	02/28/2021	E-pay	EFTPS		-832.74	-13,915.45
Bill Pmt -Check	02/28/2021	EFT	Comcast		-151.49	-14,066.94
Total Checks and Payments					-14,066.94	-14,066.94
Total Uncleared Transactions					-14,066.94	-14,066.94
Register Balance as of 02/28/2021					-26,223.85	415,644.50
New Transactions						
Checks and Payments - 4 items						
Paycheck	03/01/2021	9729	Kulczewski, Sharon		-903.60	-903.60
Paycheck	03/01/2021	9728	Krausmann, Steven M		-606.80	-1,510.40
Paycheck	03/01/2021	9727	Dewart, Alan		-461.75	-1,972.15
Paycheck	03/01/2021	9726	Caplan, Nancy K.		-415.57	-2,387.72
Total Checks and Payments					-2,387.72	-2,387.72
Total New Transactions					-2,387.72	-2,387.72
Ending Balance					-28,611.57	413,256.78

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Cazadero Community Services District
Reconciliation Summary
2-Community First CU -Savings, Period Ending 02/28/2021

	<u>Feb 28, 21</u>
Beginning Balance	10,013.64
Cleared Transactions	
Deposits and Credits - 1 item	<u>0.77</u>
Total Cleared Transactions	<u>0.77</u>
Cleared Balance	<u><u>10,014.41</u></u>
Register Balance as of 02/28/2021	10,014.41
Ending Balance	10,014.41

**Cazadero Community Services District
Reconciliation Detail
2-Community First CU -Savings, Period Ending 02/28/2021**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						10,013.64
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	02/28/2021			X	0.77	0.77
Total Deposits and Credits					0.77	0.77
Total Cleared Transactions					0.77	0.77
Cleared Balance					0.77	10,014.41
Register Balance as of 02/28/2021					0.77	10,014.41
Ending Balance					0.77	10,014.41

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Cazadero Community Services District
Reconciliation Summary
L. A. I. F., Period Ending 02/28/2021

	<u>Feb 28, 21</u>
Beginning Balance	225,538.37
Cleared Balance	225,538.37
Register Balance as of 02/28/2021	225,538.37
Ending Balance	225,538.37

Cazadero Community Services District
Reconciliation Detail
L. A. I. F., Period Ending 02/28/2021

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						225,538.37
Cleared Balance						225,538.37
Register Balance as of 02/28/2021						225,538.37
Ending Balance						<u>225,538.37</u>

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Cazadero Community Services District
Reconciliation Summary
Bank of America Credit Card, Period Ending 02/27/2021

	Feb 27, 21
Beginning Balance	403.48
Cleared Transactions	
Charges and Cash Advances - 7 items	-1,652.25
Payments and Credits - 1 item	403.48
Total Cleared Transactions	-1,248.77
Cleared Balance	<u>1,652.25</u>
Uncleared Transactions	
Charges and Cash Advances - 1 item	-244.00
Payments and Credits - 1 item	1,652.25
Total Uncleared Transactions	1,408.25
Register Balance as of 02/27/2021	<u>244.00</u>
New Transactions	
Charges and Cash Advances - 8 items	-1,898.11
Payments and Credits - 1 item	2,042.11
Total New Transactions	144.00
Ending Balance	<u>100.00</u>

Cazadero Community Services District
Reconciliation Detail
Bank of America Credit Card, Period Ending 02/27/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						403.48
Cleared Transactions						
Charges and Cash Advances - 7 items						
Credit Card Charge	01/28/2021	01282...	Bank of America Bu...	X	-96.00	-96.00
Credit Card Charge	01/29/2021	112332	HAIX	X	-835.75	-931.75
Credit Card Charge	02/01/2021	A3FE...	Streamline	X	-100.00	-1,031.75
Credit Card Charge	02/06/2021	02062...	Bank of America Bu...	X	-98.68	-1,130.43
Credit Card Charge	02/06/2021	INV67...	Zoom Video Commu...	X	-14.99	-1,145.42
Credit Card Charge	02/19/2021	05519...	Honey Bucket North ...	X	-399.43	-1,544.85
Credit Card Charge	02/25/2021	BI393...	Kofax	X	-107.40	-1,652.25
Total Charges and Cash Advances					-1,652.25	-1,652.25
Payments and Credits - 1 item						
Bill	01/27/2021	12/28/...	Bank of America Bu...	X	403.48	403.48
Total Cleared Transactions					-1,248.77	-1,248.77
Cleared Balance					1,248.77	1,652.25
Uncleared Transactions						
Charges and Cash Advances - 1 item						
Credit Card Charge	02/25/2021	405012	Sonoma County Per...		-244.00	-244.00
Total Charges and Cash Advances					-244.00	-244.00
Payments and Credits - 1 item						
Bill	02/27/2021	1/28-2...	Bank of America Bu...		1,652.25	1,652.25
Total Uncleared Transactions					1,408.25	1,408.25
Register Balance as of 02/27/2021					-159.48	244.00
New Transactions						
Charges and Cash Advances - 8 items						
Credit Card Charge	03/01/2021	87005	Action Sports & Power		-225.38	-225.38
Credit Card Charge	03/01/2021	030121	Office Depot		-211.70	-437.08
Credit Card Charge	03/01/2021	A3FE...	Streamline		-100.00	-537.08
Credit Card Charge	03/03/2021	66670...	Home Depot		-828.80	-1,365.88
Credit Card Charge	03/05/2021	222300	Bank of America Bu...		-99.00	-1,464.88
Credit Card Charge	03/06/2021	INV72...	Zoom Video Commu...		-14.99	-1,479.87
Credit Card Charge	03/19/2021	05520...	Honey Bucket North ...		-318.24	-1,798.11
Credit Card Charge	04/01/2021	A3FE...	Streamline		-100.00	-1,898.11
Total Charges and Cash Advances					-1,898.11	-1,898.11
Payments and Credits - 1 item						
Bill	03/27/2021	2/28-3...	Bank of America Bu...		2,042.11	2,042.11
Total New Transactions					144.00	144.00
Ending Balance					-303.48	100.00

Cazadero Community Services District
Profit & Loss Budget Performance
 March 2021

		Mar 21	Jul '20 - Mar 21	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense						
Income						
10 · Tax Revenue						
1000 · Property Taxes-CY Secured		0.00	164,510.55	-119,439.45	57.94%	283,950.00
1011 · SB 2557 Prop Tax Admin		0.00	0.00	3,325.00	0.0%	-3,325.00
1020 · Prop Tax-CY Supplemental		0.00	4,157.85	-1,542.15	72.95%	5,700.00
1040 · Prop Tax-CY Unsecured		0.00	8,797.25	1,297.25	117.3%	7,500.00
1042 · Cost Reim-Coll DEL CY UNS		0.00	0.00	80.00	0.0%	-80.00
1060 · Prop Tax-PY Secured		0.00	-4.50	55.50	7.5%	-60.00
1080 · Supplemental Prop Tax-PY		0.00	-4.98	25.02	16.6%	-30.00
1100 · Prop Taxes-PY Unsecured		0.00	143.49	-6.51	95.66%	150.00
Total 10 · Tax Revenue		0.00	177,599.66	-116,205.34	60.45%	293,805.00
17 · Use of Money/Property						
1700 · Interest on Pooled Cash		0.00	571.99	41.99	107.92%	530.00
1702 · WestAmerica Bank		0.00	6.68	-63.32	9.54%	70.00
1703 · LAIF Interest		0.00	1,650.12	-1,549.88	51.57%	3,200.00
1704 · Comm First CU - Savings		0.85	7.51	7.51	100.0%	0.00
1801 · Hall Use		0.00	0.00	0.00	0.0%	0.00
Total 17 · Use of Money/Property		0.85	2,236.30	-1,563.70	58.85%	3,800.00
20 · Intergovernmental Revenues						
2080 · Fish & Game in lieu of Prop T		0.00	6.21			
2440 · ST-HOPTR		0.00	1,101.78	-648.22	62.96%	1,750.00
2500 · State-Other Funding (ST)		0.00	0.00	0.00	0.0%	0.00
Total 20 · Intergovernmental Revenues		0.00	1,107.99	-642.01	63.31%	1,750.00
40 · Miscellaneous Revenues						
4040 · Misc. Income						
4040 A · Recruitment/Retention-Region 5		0.00	0.00	0.00	0.0%	0.00
4040 · Misc. Income - Other		0.00	0.00	0.00	0.0%	0.00
Total 4040 · Misc. Income		0.00	0.00	0.00	0.0%	0.00
4050 · State & Local Grants		0.00	32,613.00	32,613.00	100.0%	0.00
4051 · Federal Grants		0.00	0.00	0.00	0.0%	0.00
4102 · Donations		0.00	0.00			
4128 · Dispatch Fee Reimbursement		0.00	0.00	0.00	0.0%	0.00
4210 · State of CA EDD Refund		0.00	0.00	0.00	0.0%	0.00
Total 40 · Miscellaneous Revenues		0.00	32,613.00	32,613.00	100.0%	0.00
Total Income		0.85	213,556.95	-85,798.05	71.34%	299,355.00
Gross Profit		0.85	213,556.95	-85,798.05	71.34%	299,355.00
Expense						
50 · Salaries/Employment Benefits						
51 · Fire Department-Salaries/Empl B						
5915 · Fire Department Payroll Expense		0.00	1,625.76			
5911 · Firefighter C & D Reimbursement						
Calls		0.00	4,280.00			
Drills		0.00	3,020.00			
Stipend		0.00	600.00			

	Mar 21	Jul '20 - Mar 21	\$ Over Budget	% of Budget	Annual Budget
Strike Team	0.00	61,220.04			
5911 · Firefighter C & D Reimbursement - Other	0.00	0.00	-33,000.00	0.0%	33,000.00
Total 5911 · Firefighter C & D Reimbursement	0.00	69,120.04	36,120.04	209.46%	33,000.00
Total 51 · Fire Department-Salaries/Empl B	0.00	70,745.80	37,745.80	214.38%	33,000.00
54 · Admin-Salaries/Employ Benefits					
5914 · Admin Payroll Expenses	1,057.50	9,138.75			
Total 54 · Admin-Salaries/Employ Benefits	1,057.50	9,138.75			
5910 · Payroll Expenses	2,069.91	25,230.66	-14,755.34	63.1%	39,986.00
5940 · Wrkmn Comp	4,452.00	17,361.00	7,361.00	173.61%	10,000.00
Total 50 · Salaries/Employment Benefits	7,579.41	122,476.21	39,490.21	147.59%	82,986.00
60 · Services/Supplies					
61 · Fire Department-Services/Suppli					
6021 · Clothing, Uniform, Personal	2,306.04	2,306.04	1,006.04	177.39%	1,300.00
6022 · Safety Clothing	0.00	1,180.70	-10,819.30	9.84%	12,000.00
6040 · Communications					
Station 1 Emergency Phones	242.51	1,950.21	930.21	191.2%	1,020.00
Stn 1 Internet	192.11	1,586.69	-300.31	84.09%	1,887.00
Stn 1 Telephone	241.68	2,067.09	-533.91	79.47%	2,601.00
Stn 2 Internet	151.49	1,141.97	-108.03	91.36%	1,250.00
Stn 2 Telephone	64.11	575.24	-403.76	58.76%	979.00
6040 · Communications - Other	0.00	0.00	0.00	0.0%	0.00
Total 6040 · Communications	891.90	7,321.20	-415.80	94.63%	7,737.00
6060 · Food	0.00	0.00	-500.00	0.0%	500.00
6149 · Maintenance-Radio/Pagers	0.00	17,873.34	6,273.34	154.08%	11,600.00
6181 · Maintenance - Fire Department					
Bi-Annual Gen Load Test	0.00	0.00	-1,000.00	0.0%	1,000.00
Station 2	0.00	0.00	-500.00	0.0%	500.00
Station 1	927.80	1,252.58	-5,247.42	19.27%	6,500.00
Total 6181 · Maintenance - Fire Department	927.80	1,252.58	-6,747.42	15.66%	8,000.00
6261 · Medical Equip	970.97	2,005.99	-994.01	66.87%	3,000.00
6457 · Computer Chrgs-Firehouse Softwa	0.00	99.98	-3,400.02	2.86%	3,500.00
6461 · Supplies/Expenses (Maintenance)	0.00	96.00	96.00	100.0%	0.00
6510 · Recruitment/Retention	0.00	0.00	-1,000.00	0.0%	1,000.00
6526 · REDCOM	0.00	0.00	0.00	0.0%	0.00
6654 · Medical Exam	0.00	0.00	-3,000.00	0.0%	3,000.00
6881 · Safety Equip	0.00	369.84	-7,130.16	4.93%	7,500.00
6820 · Rents and Leases - Equipment	0.00	0.00	0.00	0.0%	0.00
6880 · Minor Equipment/Sm Tools	225.38	1,624.38	-1,375.62	54.15%	3,000.00
6883 · Fire Equip & Testing	302.65	2,331.05	-1,668.95	58.28%	4,000.00
7053 · Permits/License/Fees	0.00	54.00	-646.00	7.71%	700.00
7131 · Textbooks	0.00	0.00	-200.00	0.0%	200.00
7201 · Gas & Oil	0.00	1,634.79	-3,365.21	32.7%	5,000.00
7321 · Utilities - Fire Department					
Stn 2 Water	0.00	0.00	-408.00	0.0%	408.00
Stn 2 Propane	0.00	547.56	-1,263.44	30.24%	1,811.00
Stn 2 Garbage	45.85	137.55	-423.45	24.52%	561.00
Stn 2 Electricity	116.65	846.03	50.03	106.29%	796.00
Stn 1 Water	0.00	35.92	-576.08	5.87%	612.00
Stn 1 Propane	0.00	2,410.63	354.63	117.25%	2,056.00

	Mar 21	Jul '20 - Mar 21	\$ Over Budget	% of Budget	Annual Budget
Stn 1 Garbage	375.18	1,016.73	-309.27	76.68%	1,326.00
Stn 1 Electricity	191.48	2,120.76	-72.24	96.71%	2,193.00
Siren Electricity	25.30	229.75	-270.25	45.95%	500.00
Septic Monitoring Fee	175.00	350.00	-58.00	85.78%	408.00
Total 7321 · Utilities - Fire Department	929.46	7,694.93	-2,976.07	72.11%	10,671.00
7330 · Sanitation-Annual Septic Permit	0.00	0.00	-500.00	0.0%	500.00
7930 · Interest Expense	0.00	0.00	-3,541.00	0.0%	3,541.00
Total 61 · Fire Department-Services/Suppli	6,554.20	45,844.82	-40,904.18	52.85%	86,749.00
62 · Park & Rec-Services/Supplies					
7322 · Utilities - Park & Rec					
Park Water	0.00	0.00	-1,530.00	0.0%	1,530.00
Total 7322 · Utilities - Park & Rec	0.00	0.00	-1,530.00	0.0%	1,530.00
Total 62 · Park & Rec-Services/Supplies	0.00	0.00	-1,530.00	0.0%	1,530.00
63 · Street Lights-Services/Supplies					
7323 · Utilities - Street Lights					
Street Lights Electricity	396.66	3,233.29	-1,254.71	72.04%	4,488.00
Total 7323 · Utilities - Street Lights	396.66	3,233.29	-1,254.71	72.04%	4,488.00
7340 · Street Lights Expenses	0.00	396.33	396.33	100.0%	0.00
Total 63 · Street Lights-Services/Supplies	396.66	3,629.62	-858.38	80.87%	4,488.00
64 · Admin-Services/Supplies					
6015 · Annex/Consolidation/Parcel Tax	0.00	0.00	0.00	0.0%	0.00
6080 · Household Supplies	81.96	81.96	-418.04	16.39%	500.00
6400 · Office expense	375.69	2,846.84	846.84	142.34%	2,000.00
6405 · Office Equip & Furnishings	0.00	0.00	-1,000.00	0.0%	1,000.00
6410 · Mail and Postage Supplies	0.00	0.00	-300.00	0.0%	300.00
6500 · Other Professional Svcs	0.00	0.00	-2,500.00	0.0%	2,500.00
6587 · LAFCO	0.00	614.00	0.00	100.0%	614.00
6610 · Legal	0.00	1,710.00	-6,290.00	21.38%	8,000.00
6630 · Audit	0.00	0.00	-5,300.00	0.0%	5,300.00
6634 · Bank Fees	0.00	40.20	40.20	100.0%	0.00
6800 · Publications and Legal Notices	0.00	260.00	10.00	104.0%	250.00
7051 · Refunds	0.00	0.00	0.00	0.0%	0.00
Total 64 · Admin-Services/Supplies	457.65	5,553.00	-14,911.00	27.14%	20,464.00
6100 · Insurance	0.00	4,131.00	-24,289.00	14.54%	28,420.00
6140 · Equipment	0.00	10,517.33	2,817.33	136.59%	7,700.00
6180 · Maintenance-Bldg & Imp.					
Parks Maintenance-Playground	0.00	986.20	-1,513.80	39.45%	2,500.00
Brush Removal	0.00	0.00	0.00	0.0%	0.00
6180 · Maintenance-Bldg & Imp. - Other	0.00	283.18	283.18	100.0%	0.00
Total 6180 · Maintenance-Bldg & Imp.	0.00	1,269.38	-1,230.62	50.78%	2,500.00
6280 · Memberships/Certs	175.00	575.00	-425.00	57.5%	1,000.00
6462 · COVID-19 Expenses	318.24	983.64	983.64	100.0%	0.00
7120 · Training	744.08	4,412.20	-5,087.80	46.44%	9,500.00
7320 · Utilities					
Stn 1 Electricity Outdoor	51.29	456.44	-2.56	99.44%	459.00
7320 · Utilities - Other	0.00	538.68	538.68	100.0%	0.00
Total 7320 · Utilities	51.29	995.12	536.12	216.8%	459.00
7335 · Park Development	712.50	8,000.00	-2,000.00	80.0%	10,000.00
7910 · Principal Payment	0.00	0.00	-31,492.00	0.0%	31,492.00

Cazadero Community Services District
Check Detail
March 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Check	EFT	03/02/2021	EDD	1-Community First ...		-500.41
Bill	L1057...	02/22/2021		5910 Payroll Expe...	-500.41	500.41
TOTAL					-500.41	500.41
Bill Pmt -Check	EFT	03/05/2021	P. G. & E.	1-Community First ...		-109.09
Bill	5192-...	02/16/2021		Stn 2 Electricity	-109.09	109.09
TOTAL					-109.09	109.09
Bill Pmt -Check	EFT	03/05/2021	P. G. & E.	1-Community First ...		-253.82
Bill	1483-...	02/16/2021		Stn 1 Electricity	-179.28	179.28
				Stn 1 Electricity Out...	-48.59	48.59
				Siren Electricity	-25.95	25.95
TOTAL					-253.82	253.82
Bill Pmt -Check	EFT	03/11/2021	P. G. & E.	1-Community First ...		-398.53
Bill	4044 ...	02/22/2021		Street Lights Electric...	-398.53	398.53
TOTAL					-398.53	398.53
Bill Pmt -Check	EFT	03/12/2021	Frontier Communications	1-Community First ...		-242.51
Bill	0518 ...	02/16/2021		Station 1 Emergenc...	-242.51	242.51
TOTAL					-242.51	242.51
Bill Pmt -Check	EFT	03/12/2021	Frontier Communications	1-Community First ...		-237.44
Bill	0175 ...	02/16/2021		Stn 1 Telephone	-237.44	237.44
TOTAL					-237.44	237.44
Bill Pmt -Check	EFT	03/12/2021	Frontier Communications	1-Community First ...		-63.98
Bill	2182 ...	02/16/2021		Stn 2 Telephone	-63.98	63.98
TOTAL					-63.98	63.98
Bill Pmt -Check	EFT	03/16/2021	Comcast	1-Community First ...		-192.11
Bill	7647 ...	02/21/2021		Stn 1 Internet	-192.11	192.11
TOTAL					-192.11	192.11
Bill Pmt -Check	EFT	03/18/2021	Recology Sonoma Marin	1-Community First ...		-45.85
Bill	20545...	02/28/2021		Stn 2 Garbage	-45.85	45.85
TOTAL					-45.85	45.85

Cazadero Community Services District
Check Detail
March 2021

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Paycheck	9729	03/01/2021	Kulczewski, Sharon	1-Community First ...		-903.60
				5914 · Admin Payrol...	-1,057.50	1,057.50
				5910 · Payroll Expe...	-1.05	1.05
				2100 · Payroll Liabili...	1.05	-1.05
				2100 · Payroll Liabili...	73.00	-73.00
				5910 · Payroll Expe...	-65.57	65.57
				2100 · Payroll Liabili...	65.57	-65.57
				2100 · Payroll Liabili...	65.57	-65.57
				5910 · Payroll Expe...	-15.33	15.33
				2100 · Payroll Liabili...	15.33	-15.33
				2100 · Payroll Liabili...	15.33	-15.33
				5910 · Payroll Expe...	-39.33	39.33
				2100 · Payroll Liabili...	39.33	-39.33
TOTAL					-903.60	903.60
Bill Pmt -Check	9730	03/08/2021	Bank of America Business Mast...	1-Community First ...		-1,652.25
Bill	1/28-2...	02/27/2021		Bank of America Cr...	-1,652.25	1,652.25
TOTAL					-1,652.25	1,652.25
Bill Pmt -Check	9731	03/08/2021	Christian Ottolini	1-Community First ...		-375.00
Bill	03152...	03/01/2021		7120 · Training	-375.00	375.00
TOTAL					-375.00	375.00
Bill Pmt -Check	9732	03/08/2021	Complete Welders Supply	1-Community First ...		-66.74
Bill	02221...	02/28/2021		6261 · Medical Equip	-66.74	66.74
TOTAL					-66.74	66.74
Bill Pmt -Check	9733	03/08/2021	Heiman Fire Equipment, Inc.	1-Community First ...		-344.07
Bill	08955...	02/02/2021		6883 · Fire Equip & ...	-344.07	344.07
TOTAL					-344.07	344.07
Bill Pmt -Check	9734	03/08/2021	Sherry Kulczewski	1-Community First ...		-49.00
Bill	Amaz...	03/01/2021		6400 · Office expense	-49.00	49.00
TOTAL					-49.00	49.00

Cazadero Community Services District
Reconciliation Summary
1-Community First CU -Checking, Period Ending 03/31/2021

	<u>Mar 31, 21</u>
Beginning Balance	429,711.44
Cleared Transactions	
Checks and Payments - 26 items	<u>-22,356.99</u>
Total Cleared Transactions	<u>-22,356.99</u>
Cleared Balance	<u><u>407,354.45</u></u>
Register Balance as of 03/31/2021	407,354.45
Ending Balance	407,354.45

Cazadero Community Services District Reconciliation Detail

1-Community First CU -Checking, Period Ending 03/31/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						429,711.44
Cleared Transactions						
Checks and Payments - 26 items						
Paycheck	12/01/2020	9683	Horn {volunteer}, Brit	X	-554.10	-554.10
Paycheck	12/01/2020	9691	Stokes, Michael D.	X	-73.88	-627.98
Bill Pmt -Check	02/24/2021	9723	BEI	X	-8,454.73	-9,082.71
Bill Pmt -Check	02/24/2021	9725	KME Fire Apparatus	X	-4,000.00	-13,082.71
Liability Check	02/28/2021	E-pay	EFTPS	X	-832.74	-13,915.45
Bill Pmt -Check	02/28/2021	EFT	Comcast	X	-151.49	-14,066.94
Paycheck	03/01/2021	9729	Kulczewski, Sharon	X	-903.60	-14,970.54
Paycheck	03/01/2021	9728	Krausmann, Steven M	X	-606.80	-15,577.34
Paycheck	03/01/2021	9727	Dewart, Alan	X	-461.75	-16,039.09
Paycheck	03/01/2021	9726	Caplan, Nancy K.	X	-415.57	-16,454.66
Bill Pmt -Check	03/02/2021	EFT	EDD	X	-500.41	-16,955.07
Bill Pmt -Check	03/05/2021	EFT	P. G. & E.	X	-253.82	-17,208.89
Bill Pmt -Check	03/05/2021	EFT	P. G. & E.	X	-109.09	-17,317.98
Bill Pmt -Check	03/08/2021	9730	Bank of America Bu...	X	-1,652.25	-18,970.23
Bill Pmt -Check	03/08/2021	9731	Christian Ottolini	X	-375.00	-19,345.23
Bill Pmt -Check	03/08/2021	9733	Heiman Fire Equipm...	X	-344.07	-19,689.30
Bill Pmt -Check	03/08/2021	9732	Complete Welders S...	X	-66.74	-19,756.04
Bill Pmt -Check	03/08/2021	9734	Sherry Kulczewski	X	-49.00	-19,805.04
Bill Pmt -Check	03/11/2021	EFT	P. G. & E.	X	-398.53	-20,203.57
Bill Pmt -Check	03/12/2021	EFT	Frontier Communica...	X	-242.51	-20,446.08
Bill Pmt -Check	03/12/2021	EFT	Frontier Communica...	X	-237.44	-20,683.52
Bill Pmt -Check	03/12/2021	EFT	Frontier Communica...	X	-63.98	-20,747.50
Bill Pmt -Check	03/16/2021	EFT	Comcast	X	-192.11	-20,939.61
Bill Pmt -Check	03/18/2021	EFT	Recology Sonoma ...	X	-45.85	-20,985.46
Bill Pmt -Check	03/25/2021	EFT	McPhail Fuel Co.	X	-1,220.04	-22,205.50
Bill Pmt -Check	03/28/2021	EFT	Comcast	X	-151.49	-22,356.99
Total Checks and Payments					-22,356.99	-22,356.99
Total Cleared Transactions					-22,356.99	-22,356.99
Cleared Balance					-22,356.99	407,354.45
Register Balance as of 03/31/2021					-22,356.99	407,354.45
Ending Balance					-22,356.99	407,354.45

Cazadero Community Services District
Reconciliation Summary
2-Community First CU -Savings, Period Ending 03/31/2021

	<u>Mar 31, 21</u>
Beginning Balance	10,014.41
Cleared Transactions	
Deposits and Credits - 1 item	<u>0.85</u>
Total Cleared Transactions	<u>0.85</u>
Cleared Balance	<u><u>10,015.26</u></u>
Register Balance as of 03/31/2021	10,015.26
Ending Balance	10,015.26

Cazadero Community Services District
Reconciliation Detail
2-Community First CU -Savings, Period Ending 03/31/2021

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						10,014.41
Cleared Transactions						
Deposits and Credits - 1 Item						
Deposit	03/31/2021			X	0.85	0.85
Total Deposits and Credits					0.85	0.85
Total Cleared Transactions					0.85	0.85
Cleared Balance					0.85	10,015.26
Register Balance as of 03/31/2021					0.85	10,015.26
Ending Balance					<u>0.85</u>	<u>10,015.26</u>

Cazadero Community Services District
Reconciliation Summary
L. A. I. F., Period Ending 03/31/2021

	<u>Mar 31, 21</u>
Beginning Balance	225,538.37
Cleared Balance	225,538.37
Register Balance as of 03/31/2021	225,538.37
Ending Balance	225,538.37

Cazadero Community Services District
Reconciliation Detail
L. A. I. F., Period Ending 03/31/2021

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						225,538.37
Cleared Balance						225,538.37
Register Balance as of 03/31/2021						225,538.37
Ending Balance						<u>225,538.37</u>

Cazadero Community Services District
Reconciliation Summary
Bank of America Credit Card, Period Ending 03/27/2021

	<u>Mar 27, 21</u>
Beginning Balance	1,652.25
Cleared Transactions	
Charges and Cash Advances - 8 items	-2,042.11
Payments and Credits - 1 item	1,652.25
Total Cleared Transactions	<u>-389.86</u>
Cleared Balance	<u>2,042.11</u>
Uncleared Transactions	
Payments and Credits - 1 item	2,042.11
Total Uncleared Transactions	<u>2,042.11</u>
Register Balance as of 03/27/2021	<u>0.00</u>
New Transactions	
Charges and Cash Advances - 1 item	-100.00
Total New Transactions	<u>-100.00</u>
Ending Balance	<u>100.00</u>

Cazadero Community Services District
Reconciliation Detail
Bank of America Credit Card, Period Ending 03/27/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,652.25
Cleared Transactions						
Charges and Cash Advances - 8 items						
Credit Card Charge	02/25/2021	405012	Sonoma County Per...	X	-244.00	-244.00
Credit Card Charge	03/01/2021	87005	Action Sports & Power	X	-225.38	-469.38
Credit Card Charge	03/01/2021	030121	Office Depot	X	-211.70	-681.08
Credit Card Charge	03/01/2021	A3FE...	Streamline	X	-100.00	-781.08
Credit Card Charge	03/03/2021	66670...	Home Depot	X	-828.80	-1,609.88
Credit Card Charge	03/05/2021	222300	Bank of America Bu...	X	-99.00	-1,708.88
Credit Card Charge	03/06/2021	INV72...	Zoom Video Commu...	X	-14.99	-1,723.87
Credit Card Charge	03/19/2021	05520...	Honey Bucket North ...	X	-318.24	-2,042.11
Total Charges and Cash Advances					-2,042.11	-2,042.11
Payments and Credits - 1 item						
Bill	02/27/2021	1/28-2...	Bank of America Bu...	X	1,652.25	1,652.25
Total Cleared Transactions					-389.86	-389.86
Cleared Balance					389.86	2,042.11
Uncleared Transactions						
Payments and Credits - 1 item						
Bill	03/27/2021	2/28-3...	Bank of America Bu...		2,042.11	2,042.11
Total Uncleared Transactions					2,042.11	2,042.11
Register Balance as of 03/27/2021					-1,652.25	0.00
New Transactions						
Charges and Cash Advances - 1 item						
Credit Card Charge	04/01/2021	A3FE...	Streamline		-100.00	-100.00
Total Charges and Cash Advances					-100.00	-100.00
Total New Transactions					-100.00	-100.00
Ending Balance					-1,552.25	100.00

DIRECTOR REPORTS

March 31, 2021

ZOOM webinar with CAPRI/CARPD

Topic: Impacts to Special Districts from COVID-19

Attended by PLB

California's special districts have received no direct access to COVID-19 relief funding programs unlike other government entities: the state, schools, cities and counties.

Special districts provide vital services that many cities and counties cannot, such as fire protection, health and wellness programs, and core infrastructure, including access to reliable water, wastewater, and electricity. These special purpose local governments are struggling under the burden of an estimated \$1.92 billion collective unmet fiscal need since the March 2020 Emergency Proclamation and a projected \$2.43 billion anticipated unmet fiscal need by December of 2021.

CARES act states that local governments are eligible for funding, however, State treasury interprets differently. California Special Districts Association lobbying State treasurer to include special districts. The State received 150 Billion from the federal government of which 26 Billion was classified as discretionary. Congresswoman Pelosi voted against supporting funds to special districts.

Bottom line; We need to continue to track our direct expenses and include loss of potential revenue from hall rental for future reimbursement should efforts by CSDA are successful in changing the direction of the state treasurer.

STAFF REPORTS

Administrative Assistant

The audit for Fiscal Year Ending 6/30/2020 was held on Wednesday, March 24. All went smoothly. It was requested that copies of all grants be kept in District files, and the auditors want to see the grant for the new water tender.

Worked 29.75 hours in March. In addition to regular monthly duties of bookkeeping, meeting minutes, and agenda and Board packet preparation, I also:

- Worked with Director P. Barry on the proposed revised chart of accounts.
- Scheduled, prepped for, and assisted the auditors with the FYE 6/30/20 audit.
- Purchased and installed a new office phone that has a built-in speaker phone and much clearer voicemail.
- Emailed with the County of Sonoma for more detailed instructions on transferring funds into and out of the new Reserve fund at the County. Still waiting.

Fire Department

Operations:

- New water tender is on the way from Rosenbauer for delivery to Burtons. The final inspection will take place on April 14th. The Engine will be ready for pick up on April 21, 2021. ****Full payment in the amount of \$289,569.64 will be due on April 21st when the tender is picked up. ****
- Quote for new split heating/cooling system for training/meeting room was received from Hayman Refrigeration in the amount of \$7,650.00
- Stipend employee shift coverage: Shift coverage has gone very well with shifts being covered by firefighters from Cazadero, Fort Ross and Monte Rio.

March 2021 Calls

Nature of Call	Number of Calls
Medical Aid	7
Public Assist	1
Structure Fire	1
Fire Investigation	2
Smoke Check	1

Administration

- FEMA Grant:
-Final disbursement of grant funds: Reimbursement requested for \$272,714.04 and approved. The District share will be **\$16,855.60**. Total project cost of **\$289,569.64**.

Training

- Medical training with Chris Ottolini has been very successful. Required CPR/CAM training was taught on 4/1/2021.

Special Projects

- Chief Krausmann met with Matt Damos on 3/20/2021 to go over the station 1 bathroom project.

Firefighters Association

- Workday on 3/20/2021: Brush and trees were removed from district property to provide fire clearance to residence adjacent to property on Austin Creek Road. Much thanks to the Cazadero Firefighters Association and Board President Paul Barry for braving poison oak and getting the job done!
- Accounts Summary:
Checking: \$ 65,267.42
Money Market: \$30,050.04
- Reminder: There are funds in the Association accounts that are earmarked for specific projects- \$30,000 is earmarked for the bathroom renovation project at Station 1 and \$16,500 is earmarked for the Hydrant project.



INVOICE		
INVOICE #	DATE	PG
123120	12/31/2020	1

ROSENBAUER SOUTH DAKOTA, LLC
 100 Third Street • Lyons, SD 57041-0057
 Phone: (605) 543-5591 • Fax: (605) 543-5074

SOLD TO:
 Cazadero Community Services District
 5980 Cazadero Hwy.
 Cazadero, CA 95421

CUST ID	SALES PERSON	PURCHASE ORDER	TERMS	JOB NUMBER
CAZACA	BURTON	TANKER		21995

ORDERED	QUANTITY SHIPPED	DESCRIPTION	UNIT PRICE	AMOUNT
1.00	1.00	Tanker Apparatus per Contract	\$402,978.00	\$402,978.00
1.00	1.00	Change Order # 1 Dated 1-21-20	\$9,535.00	\$9,535.00
1.00	1.00	Change Order # 2 Dated 1-21-20	\$1,565.00	\$1,565.00
-1.00	-1.00	Chassis Pre-Pay Discount	\$5,421.00	-\$5,421.00
1.00	1.00	CA Sales Tax (8.25%)	\$33,714.21	\$33,714.21
-1.00	-1.00	Received Chassis Payment 5-14-20	\$147,240.57	-\$147,240.57
1.00	1.00	Delivery (Non Taxable)	\$3,974.00	\$3,974.00
				\$0.00
-1.00	-1.00	Received Pymt for C/O # 1 / Chk# 1145	\$9,535.00	-\$9,535.00
				\$0.00
			SALES AMT	\$289,569.64
			FREIGHT	\$0.00
			STATE TAX	\$0.00
			CITY TAX	\$0.00
			TOTAL	\$289,569.64



Hayman Refrigeration
 913 Indiana Ave.
 Windsor, CA 95492
 707-953-0913
 haymanrefer@gmail.com

Estimate

ADDRESS

Steve Krausmann
 Cazadero Fire Department
 5980 Cazadero HWY
 Cazadero, ca 95421

SHIP TO

Steve Krausmann
 Cazadero Fire Department
 5980 Cazadero HWY
 Cazadero, ca 95421

ESTIMATE # 210041

DATE 04/02/2021

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Parts.	Install Mitsubishi 2 ton ductless mini split Heat pump. Remove old wall furnace , install thermostat, install condensing unit hi wall wall mount, indoor coil mounted on wall.	1	4,800.00	4,800.00T
	Labor	Labor to install	1	2,454.00	2,454.00
SUBTOTAL					7,254.00
TAX					396.00
TOTAL					\$7,650.00

Accepted By

Accepted Date

TERMS: Net; balances over 30 days are subject to a 2% service charge, which is equal to an annual percentage rate of 24%. When sending payment, include the invoice number on the check.

**If a payment is over 120 days late, or if it goes to collections, all fees, including collection and attorney fees, will be the customer's

Eric Schanz

From: Eric Schanz <ericschanz@comcast.net>
Sent: Wednesday, April 7, 2021 1:37 PM
To: Eric Schanz
Subject: Fwd: Payment confirmation: FY 2018 Assistance to Firefighters Grants grant number EMW-2018-FV-01175

Sent from my iPhone

Begin forwarded message:

From: FEMA GO <no-reply@fema.dhs.gov>
Date: March 29, 2021 at 10:52:58 AM PDT
To: ericschanz@comcast.net
Subject: Payment confirmation: FY 2018 Assistance to Firefighters Grants grant number EMW-2018-FV-01175

This email is confirmation that your payment request for grant number EMW-2018-FV-01175 in the amount of \$272,715.04 has been approved. Your payment was accepted by our financial system on 03/29/2021. Please expect an electronic payment to be made to your organization's bank within 3 to 5 business days.

The Assistance to Firefighters Grants program office provided the following comments on your payment request:

Dear Grant Manager, Thank you for submitting this ADVANCE payment request. It appears consistent with the award and no issues were found; therefore, your request is approved. Since this request is an advance, please ensure that time elapsing between receipt of federal funds and disbursement to vendors does not exceed 30 days. IMPORTANT: once the vendor(s) are paid, please email me copies of all your final invoice(s) with copies of cancelled checks or credit card transactions for the project. All items and services must be received and put into service within active period of performance of this award. Lena Porterfield Preparedness Officer | Assistance to Firefighters Grant Program | GPD FEMA Office: (202) 212-7789 | Mobile: (202) 304-2281 elena.porterfield@fema.dhs.gov

Park Maintenance

On Saturday March 20, at the CCSD Park Property adjacent to the intersection of Berry Street and Austin Creek Road and the Roshana Fielding residence. Brush and tree trimming work was performed by the following VFD and Community members:

Steve Krausmann

Eric Schanz

Nathan Schanz

Redwood Miller

John DeCarly

Del Rebentish

Joel King

Michael Alvarez

Paul Barry

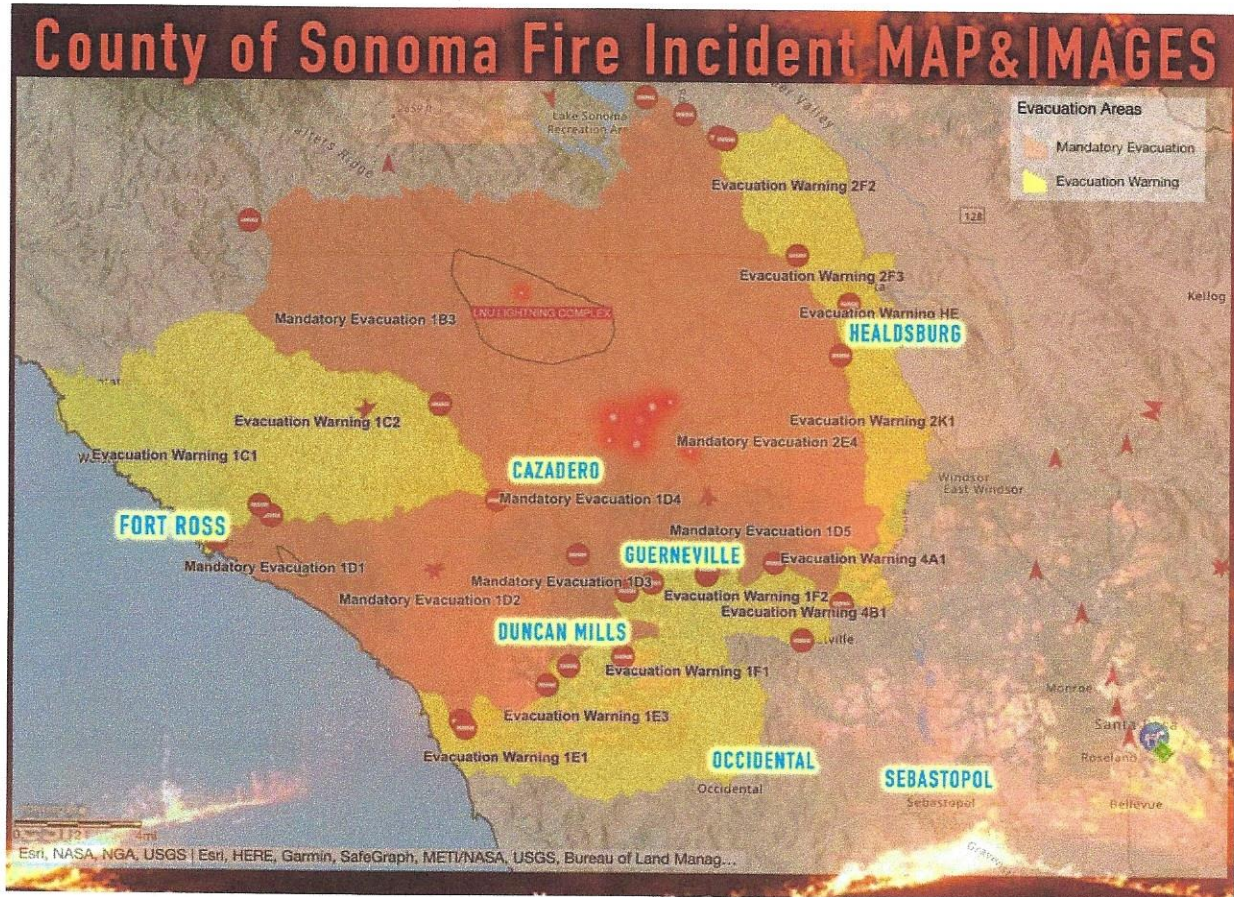
Approximately 1/3 of the District property was cleared and the resulting brush pile burned. The district would like to recognize and thank those members for their hard work and contribution to our community.

Facilities

I did the usual work I do in March such as sweeping the front and back of the fire hall, wash the windows, mop and sweep floors, wash down the tables, clean the refrigerator, microwave, stove and counter tops, the bathroom sinks, toilets, and floors, refilled toilet paper holders and paper towels, swept around fire trucks, and cob webbed. I also ordered paper towels, coffee and gallon dish soap and put them away when they came. Total hours 23. Now there are people there every day I have to mop more often. Nancy Caplan

ACTION ITEMS

Cazadero GMRS Repeater Project



Background

As wildfire risks and incidence have increased over the last years, we have experienced an increase in power and communications infrastructure outages from damage due to wind events and PG&E's proactive Public Safety Power Shutoff (PSPS) events that have lasted up to five days in a row. Loss of internet, landline telephone, cellular service during PSPS events, and lack of cellular

service in specific areas identified on the California Broadband Map have posed a significant threat to life.

Though Sonoma County has made significant strides working with utilities to help mitigate the possible amount of time communications infrastructure could be unavailable it is not possible to alleviate all risks. Damage to infrastructure during a firestorm, earthquake, or severe weather event could potentially leave residents without communications for much longer periods of time. Historically, restoration efforts by utilities generally are prioritized for densely populated areas, leaving rural, less populated areas, with more complicated builds and restoration issues as a last priority. The autonomy we value in Cazadero and the rural Coastal Hills Area can be maintained using a GMRS communication system which fills in the shortcomings of County OES Communication efforts in our isolated area.

General Mobile Radio Service (GMRS) is a “Personal Radio Service” (PRS) utilizing a set of frequencies in the UHF land mobile radio band reserved for use by citizens. It shares its frequencies with the well-known Family Radio Service (FRS), but requires a license to take advantage of additional functionality such as transmitter power output up to 50 watts on a subset of frequencies, replaceable antennas, and the operation and use of repeaters. The cost of a GMRS license is a one-time \$35 charge per household, which provides a callsign that can be used by any member of the immediate household.

Purpose

Personal Radio Services such as Citizens Band Radio Service (CBRS) and FRS provide an independent alternative method for communication between individuals or residents within a specific area. GMRS can augment that capability by allowing communication over a wider area which is achievable by using repeaters.

By expanding the area of radio service, GMRS provides a gateway to existing emergency communications systems through relay by Amateur Radio operators who interact with organizations such as the Sonoma Counties Auxiliary Communication Service (ACS), and the Amateur Radio Emergency Service (ARES).

Multiple county departments and agencies, including the Cazadero Volunteer Fire Department and CalFire could utilize the system to coordinate with community organizations to aid in communication, facilitate evacuations and/or handle minor needs.

The Ask

Ft Ross and Timber Cove Fire Districts have already contributed funding for repeaters integrated with solar/battery backup which provides ubiquitous service necessary to areas challenged with topographic terrain. Monte Rio FPD is in the process of committing funding for a similar project.

To that end, we request the Cazadero CSD and/or Cazadero Firefighters Association provide funding in the amount of \$3,000.00 to allow for repeaters to be strategically placed at Wildwood Resort, and Mohrhardt Ridge which will provide optimum coverage for the CSD and surrounding areas.

Proposed Project Design

Maps which display coverage from each proposed repeater site follow this proposal.

A repeater footprint displayed in Figure 1, with battery backup is relatively small and easily fits within a 5' x 5' enclosure.

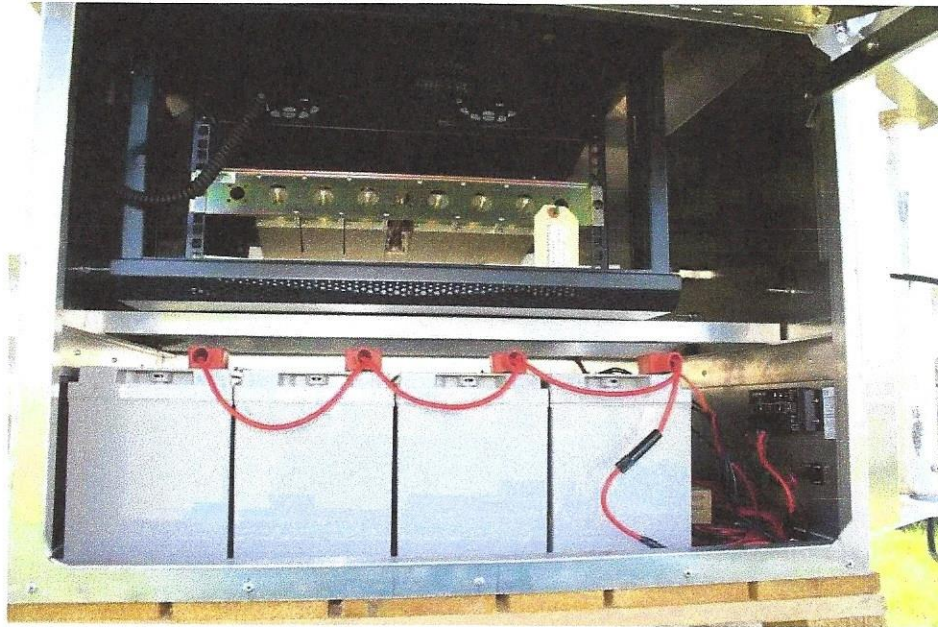


Fig 1. Radio Repeater with Batteries in an enclosure (antenna base to the right)

Organization

Neighborhoods with nearby residences can organize to communicate via regular Simplex (radio to radio) nets which helps build local knowledge about how to reach neighbors directly during an emergency when other lines of communication are unavailable. Residents can learn how to operate a “net”, which is an organized and disciplined method of communication by radio where one person acts as the net controller. The net controller directs the flow of radio communication, allowing those who need to speak or whose turn it is to speak to do so, allowing for urgent break-in. Radio etiquette is an important part of this program, and training is needed.

Area-wide nets will be conducted through repeaters where residents with the appropriate license and equipment can participate. Two or more residents in neighborhoods with local nets should participate in area-wide nets, as well as any individual who cannot participate in a local net, will be able to act as conduits for information passing. As with local nets, those participating in area-wide nets should take turns at providing net control. Those who show aptitude for it and who are willing can then be prepared to act as net control during an emergency. This protocol will happen organically, with perhaps Tony Goodwin or Gayle Alexander providing guidance, and keeping a roster of those who will volunteer to provide emergency net control *if it is safe for them to do so*.

Area-wide nets may be a pathway to getting people interested in organizing local nets in their communities.

Holding regular nets (local and repeater) is a way to ensure equipment is functional, and people are comfortable using the equipment. Repeater installations tend to be resilient but should be checked periodically.

Organizers can reach out to leadership in each community to discuss the institution of a GMRS, help them determine what might work best for them, and provide information about equipment, licensing, etc. Tony Goodwin has worked with a supplier to purchase bulk equipment thus saving money in the process, which is most helpful toward adoption.

Coordination between neighborhoods in terms of simplex frequency use and determining the minimum numbers of radios will be necessary to establish the various networks as FRS and GMRS frequencies are limited.

As an example, the East Austin Creek neighborhood met and discussed the potential of a neighborhood emergency radio network following the Kincaid Fire. The neighbors were open to the idea of moving forward, and Tony Goodwin mapped the area and determined the equipment needs (radios, antennas, programming, and mobile charging stations). A bulk purchasing program through Baofeng was able to provide 20 radios at \$8 each, plus antennas at \$5 and mobile charging at \$10 for a total of \$22 per household. The neighborhood then received a GMRS license which cost \$70. Following receipt of the equipment, programming and then distribution to the neighborhood households took place and training commenced.

The Ft Ross/Timber Cove/Muniz Ranch group hosts a weekly check in test each Tuesday in which all households connect, by roll call and include guest check-in. During an emergency, a host volunteers to key up and act as net control until relieved by another member of the group. All traffic (neighborhood constituents, etc.) is directed through the net control monitor who is charged with the responsibility to request assistance as necessary. GMRS operators will be able to contact emergency services or other local/county / state agencies as appropriate. (they utilize cell, relay, or other means for outreach).

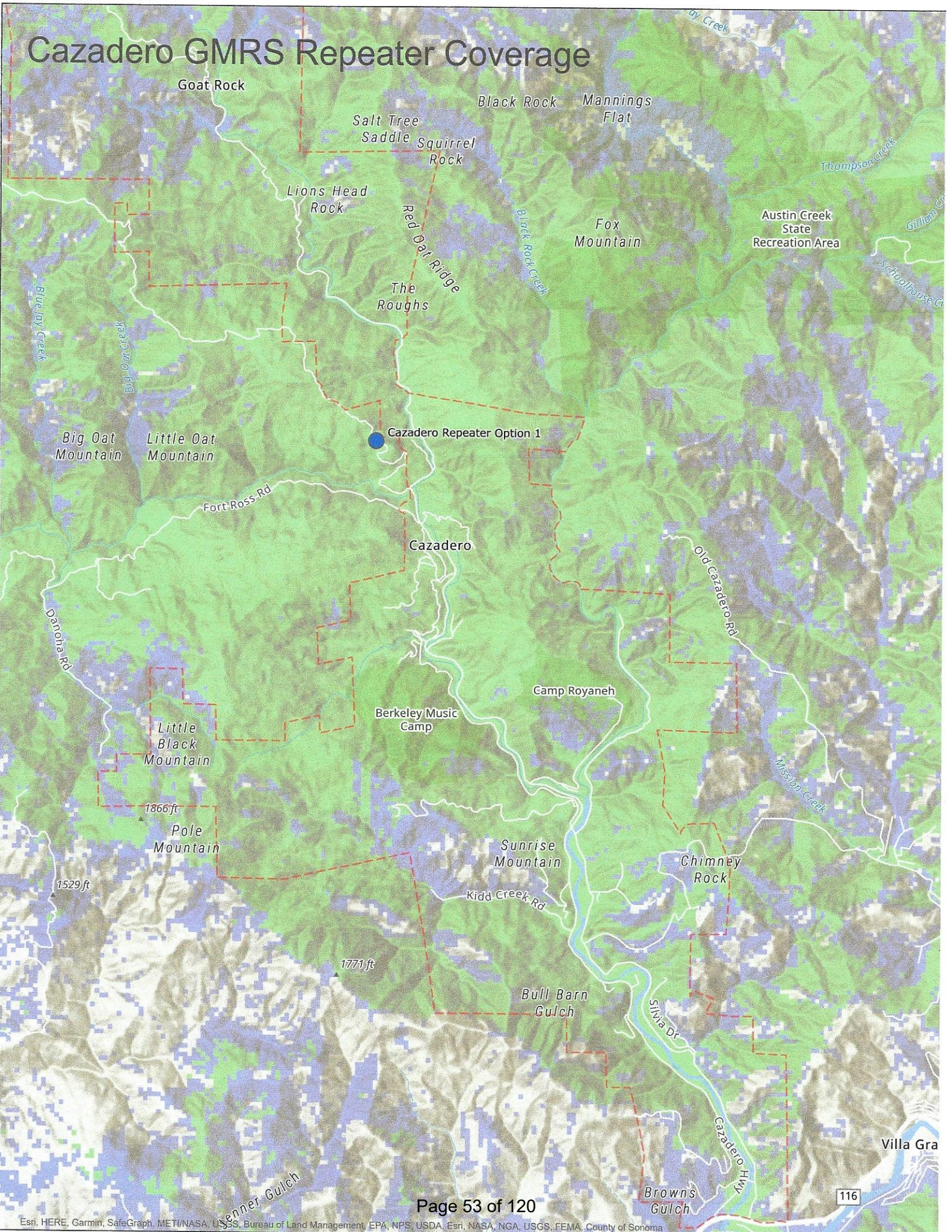
Conclusion

GMRS provides a pathway for citizen communications during an emergency which allows for regular dissemination of information by community leaders, for neighbors to help neighbors when phone or internet is unavailable, and for information passing to emergency services to occur in the absence of the ability to dial 911.

This is where the rubber hits the road – a Cazadero area GMRS will benefit our isolated community in the event of a natural or man-made catastrophic event, pushing evacuation orders, providing updates on the emergency status, assistance in absence of 911 and offering general communication updates or public service updates at specific times.

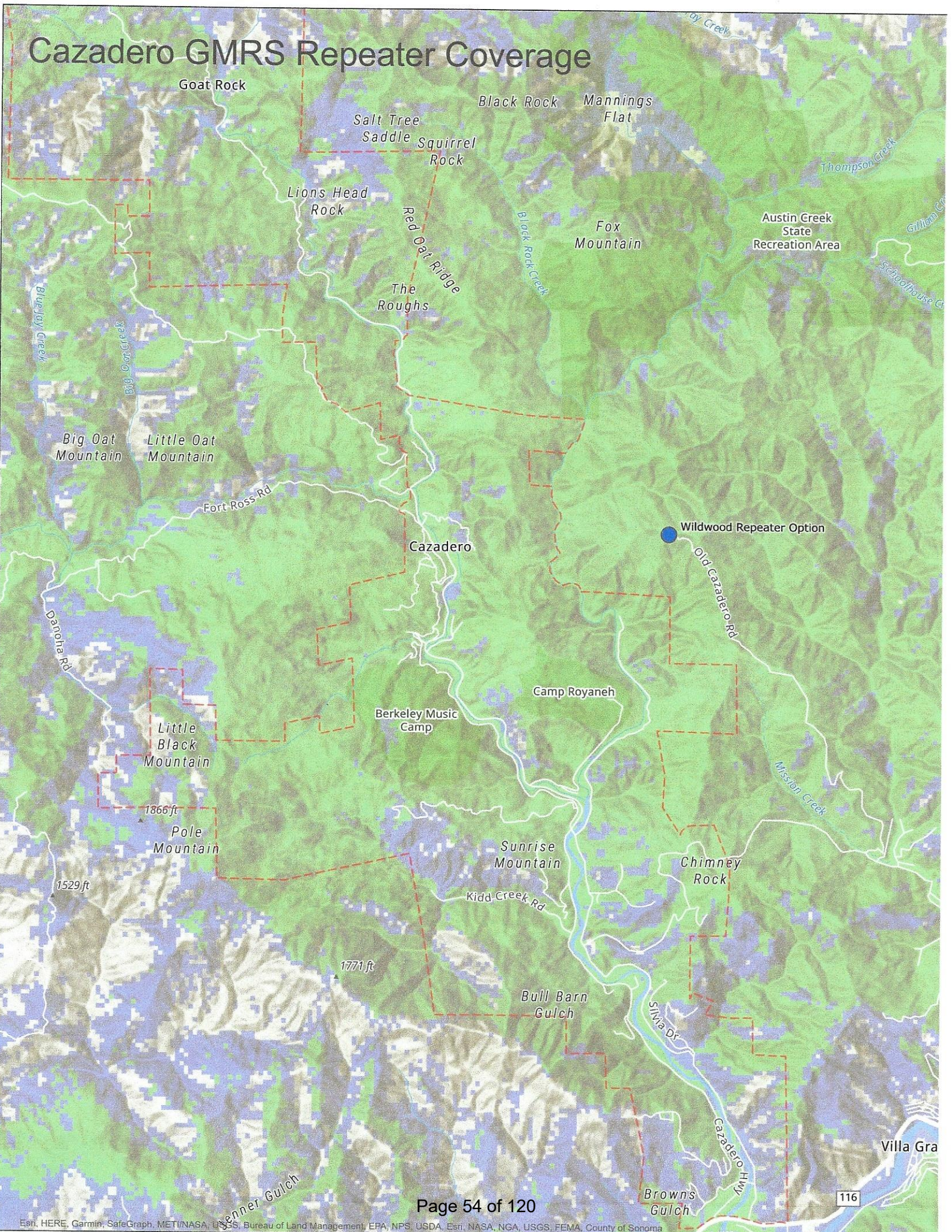
Communications are essential in times of emergency – our providers of last resort, Comcast and Frontier Communications cannot be relied upon, based on their historical lack of service during catastrophic events. GMRS will be a giant step forward in keeping our community members safe as well as connected and informed during catastrophes.

Cazadero GMRS Repeater Coverage



Esri, HERE, Garmin, SafeGraph, METI/NASA, USGS, Bureau of Land Management, EPA, NPS, USDA, Esri, NASA, NGA, USGS, FEMA, County of Sonoma

Cazadero GMRS Repeater Coverage



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**CAZADERO COMMUNITY
SERVICES DISTRICT**

Financial Statements

For the Fiscal Year Ended June 30, 2020
(With Comparative Amounts for Year 2019)

CAZADERO COMMUNITY SERVICES DISTRICT
COUNTY OF SONOMA, CALIFORNIA

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INDEPENDENT AUDITOR'S REPORT

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

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Report on the Financial Statements

We have audited the accompanying financial statements of Cazadero Community Service District as of and for the years ended June 30, 2020, and 2019, 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, 2020, and 2019 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.

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 18) 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.

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Blomberg & Griffin A.C.
Stockton, CA
March 24, 2021

CAZADERO COMMUNITY SERVICES DISTRICT
Statement of Net Position
June 30, 2020 and 2019

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	2020	2019
	Governmental	Governmental
	Activities	Activities
ASSETS		
Current Assets:		
Cash and Investments	\$ 683,382	\$ 627,377
Interest Receivable	1,389	1,041
Prepaid Obligation	12,396	2,329
Due From Other Governments	<u>12,508</u>	<u>11,627</u>
Total Current Assets	<u>709,675</u>	<u>642,374</u>
Noncurrent Assets:		
Land	211,838	211,838
Construction in Progress	147,241	-
Building, Improvements and Equipment	1,667,594	1,646,441
Accumulated Depreciation	<u>(820,581)</u>	<u>(747,525)</u>
Total Noncurrent Assets	<u>1,206,092</u>	<u>1,110,754</u>
Total Assets	<u>\$ 1,915,767</u>	<u>\$ 1,753,128</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 51,402	\$ 30,327
Accrued Liabilities	899	2,294
Westamerica Loan-Due Within One Year	<u>32,344</u>	<u>31,493</u>
Total Current Liabilities	<u>84,645</u>	<u>64,114</u>
Noncurrent Liabilities:		
Westamerica Loan-Due After One Year	<u>67,273</u>	<u>99,639</u>
Total Noncurrent Liabilities	<u>67,273</u>	<u>99,639</u>
Total Liabilities	<u>151,918</u>	<u>163,753</u>
NET POSITION		
Invested in Capital Assets,		
Net of Related Debt	1,106,475	979,622
Unrestricted	<u>657,374</u>	<u>609,753</u>
Total Net Position	<u>1,763,849</u>	<u>1,589,375</u>
Total Liabilities and Net Position	<u>\$ 1,915,767</u>	<u>\$ 1,753,128</u>

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, 2020 and 2019

D R A F T

	Governmental Acvities	
	2020	2019
EXPENDITURES/EXPENSES:		
Salaries & Employee Benefits	\$ 89,667	\$ 128,370
Service and supplies	96,895	109,667
Depreciation Expense	73,057	68,026
	259,619	306,063
PROGRAM REVENUES:		
Intergovernmental Revenue	42,300	150,158
	42,300	150,158
Net Program Income (Expenses)	(217,319)	(155,905)
GENERAL REVENUES:		
Taxes and Assessment	293,576	286,123
Investment Income	5,274	4,968
Interest Expenses	(3,525)	(4,370)
Grants and Donations	95,904	22,000
Miscellaneous	564	15,881
	391,793	324,602
Transfer of Funds	-	-
Change in Net Position	174,474	168,697
Net Position - Beginning of Year	1,589,375	1,420,678
Net Position - End of Year	\$ 1,763,849	\$ 1,589,375

The accompanying notes are an integral part of the financial statements

CAZADERO COMMUNITY SERVICES DISTRICT

Governmental Fund

Balance Sheet

June 30, 2020 and 2019

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	Governmental Activities	
	<u>2020</u>	<u>2019</u>
ASSETS:		
Cash and Investments	\$ 683,382	\$ 627,377
Due From Other Governments	12,508	11,627
Prepaid Obligation	12,396	2,329
Interest Receivable	1,389	1,041
	<u>709,675</u>	<u>642,374</u>
Total Assets	<u>\$ 709,675</u>	<u>\$ 642,374</u>
 LIABILITIES and FUND BALANCES:		
Liabilities:		
Accounts Payable	\$ 51,402	\$ 30,327
Accrued Liabilities	899	2,294
	<u>52,301</u>	<u>32,621</u>
Total Liabilities	<u>52,301</u>	<u>32,621</u>
Fund Balances:		
Comitted for Current Loan Payments	32,344	31,493
Assigned for Future Loan Payments	34,650	34,650
Assigned for Park Development	8,300	8,300
Unassigned	582,080	535,310
	<u>657,374</u>	<u>609,753</u>
Total Fund Balances	<u>657,374</u>	<u>609,753</u>
Total Liabilities and Fund Balances	<u>\$ 709,675</u>	<u>\$ 642,374</u>

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, 2020 and 2019

DRAFT

	Governmental	
	Activities	
	<u>2020</u>	<u>2019</u>
EXPENDITURES/EXPENSES:		
Salaries & Employee Benefits	\$ 89,667	\$ 128,370
Service and supplies	96,895	109,667
Depreciation Expense	73,057	68,026
	<u>259,619</u>	<u>306,063</u>
PROGRAM REVENUES:		
Intergovernmental Revenue	42,300	150,158
	<u>42,300</u>	<u>150,158</u>
Net Program Income (Expenses)	<u>(217,319)</u>	<u>(155,905)</u>
GENERAL REVENUES:		
Taxes and Assessment	293,576	286,123
Investment Income	5,274	4,968
Interest Expenses	(3,525)	(4,370)
Grants and Donations	95,904	22,000
Miscellaneous	564	15,881
	<u>391,793</u>	<u>324,602</u>
Change in Net Position	174,474	168,697
Net Position - Beginning of Year	<u>1,589,375</u>	<u>1,420,678</u>
Net Position - End of Year	<u>\$ 1,763,849</u>	<u>\$ 1,589,375</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, 2020 and 2019

	Governmental Activities			
	2020	2019		
Total Fund Balances - Governmental Funds	\$ 657,374	\$ 609,753		
<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>				
	2020	2019		
Historical Cost	2,026,673	1,858,279		
Accumulated Depreciation	(820,581)	(747,525)	1,206,092	1,110,754
<p>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</p>			(99,617)	(131,132)
Net Position - Governmental Activities	\$ 1,763,849	\$ 1,589,375		

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, 2020 and 2019

D R A F T

	Governmental Activities																
	2020	2019															
Net Change in Fund Balances - Governmental Funds	\$ 47,621	\$ 136,546															
<p>Amounts reported for governmental activities in the statement of net position are different because:</p> <p>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.</p> <table style="width: 100%; margin-left: 40px;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; border-bottom: 1px solid black;">2020</th> <th style="text-align: center; border-bottom: 1px solid black;">2019</th> </tr> </thead> <tbody> <tr> <td>Add - Capital Outlay</td> <td style="text-align: right;">168,395</td> <td style="text-align: right;">69,512</td> </tr> <tr> <td>Deduct - Depreciation expense</td> <td style="text-align: right;">(73,057)</td> <td style="text-align: right;">(68,026)</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">95,338</td> <td style="text-align: right; border-top: 1px solid black;">1,486</td> </tr> </tbody> </table> <p>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.</p> <table style="width: 100%; margin-left: 40px;"> <tbody> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 1px solid black;">31,515</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 1px solid black;">30,665</td> </tr> </tbody> </table>				2020	2019	Add - Capital Outlay	168,395	69,512	Deduct - Depreciation expense	(73,057)	(68,026)		95,338	1,486		31,515	30,665
	2020	2019															
Add - Capital Outlay	168,395	69,512															
Deduct - Depreciation expense	(73,057)	(68,026)															
	95,338	1,486															
	31,515	30,665															
Change in Net Position - Government Wide	\$ 174,474	\$ 168,697															

The accompanying notes are an integral part of the financial statements

CAZADERO COMMUNITY SERVICES DISTRICT

Notes to the Financial Statements

June 30, 2020 and 2019

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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 judgements are recorded only when payment is due.

CAZADERO COMMUNITY SERVICES DISTRICT
Notes to the Financial Statements
June 30, 2020 and 2019

D R A F T

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 the Financial Statements

June 30, 2020 and 2019

D R A F T

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.

CAZADERO COMMUNITY SERVICES DISTRICT
Notes to the Financial Statements
June 30, 2020 and 2019

JUN 30 2020

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

GASB 54 Fund Balance Classifications by Purpose

Committed – Committed fund balance of \$32,344 and \$31,493 on June 30, 2020, and 2019, respectively, represents the current portion of long-term debt expected to be paid with current financial resources.

Assigned – Assigned fund balance of \$42,950 on June 30, 2020, and 2019, represents funds sets aside for future loan payments and park development.

Unassigned – The District has unassigned fund balance in the amount of \$582,081 and \$535,310 on June 30, 2020, and 2019, respectively. As of June 30, 2020, and 2019, total fund balance was \$657,375 and \$609,753, 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 the Financial Statements
June 30, 2020 and 2019

NOTE 3 **CASH AND INVESTMENTS**

Cash and investments on June 30, 2020 and 2019 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 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. As of June 30, 2020, and 2019, the balance of such deposits was \$223,888 and \$219,097, respectively.

The amount of cash at June 30, 2020 and 2019, are as follows:

	2020	2019
Cash with Westamerica Bank	\$ 459,494	\$ 408,280
Cash with Local Agency Investment Fund	223,888	219,097
Total Cash	\$ 683,382	\$ 627,377

CAZADERO COMMUNITY SERVICES DISTRICT
Notes to the Financial Statements
June 30, 2020 and 2019

D R A F T

NOTE 4 CAPITAL ASSETS

Summary of changes in capital assets for the year ended June 30, 2020, is as follows:

	Beginning Balance July 1, 2019	Additions	Retirements	Ending Balance June 30, 2020
Capital assets, not being depreciated:				
Land	\$ 211,838	\$ -	\$ -	\$ 211,838
Construction in Progress	-	147,241	-	147,241
Total capital assets, not being depreciated	211,838	147,241	-	359,079
Capital assets, being depreciated:				
Building and Improvements	489,071	15,000	-	504,071
Equipment	1,157,369	6,154	-	1,163,523
Total capital assets, being depreciated	1,646,440	21,154	-	1,667,594
Less accumulated depreciation for:				
Building and Improvements	(145,301)	(9,555)	-	(154,856)
Equipment	(602,223)	(63,502)	-	(665,725)
Total accumulated depreciation	(747,524)	(73,057)	-	(820,581)
Total capital assets, being depreciated, net	898,916	(51,903)	-	847,013
Capital assets, net	\$ 1,110,754	\$ 95,338	\$ -	\$ 1,206,092

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

	2020	2019
Governmental Activities:		
Public Safety - Fire Protection	\$ 73,057	\$ 68,026
Total Depreciation Expense - Governmental Activities	\$ 73,057	\$ 68,026

CAZADERO COMMUNITY SERVICES DISTRICT
Notes to the Financial Statements
June 30, 2020 and 2019

D R A F T

NOTE 4 CAPITAL ASSETS (continued)

Summary of changes in capital assets for the year ended June 30, 2019, is as follows:

	Beginning Balance July 1, 2018	Additions	Retirements	Ending Balance June 30, 2019
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	463,471	25,600	-	489,071
Equipment	1,113,456	43,913	-	1,157,369
Total capital assets, being depreciated	1,576,927	69,513	-	1,646,440
Less accumulated depreciation for:				
Building and Improvements	(136,386)	(8,915)	-	(145,301)
Equipment	(543,112)	(59,111)	-	(602,223)
Total accumulated depreciation	(679,498)	(68,026)	-	(747,524)
Total capital assets, being depreciated, net	897,429	1,487	-	898,916
Capital assets, net	\$ 1,109,267	\$ 1,487	\$ -	\$ 1,110,754

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

	2019	2018
Governmental Activities:		
Public Safety - Fire Protection	\$ 68,026	\$ 65,563
Total Depreciation Expense - Governmental Activities	\$ 68,026	\$ 65,563

CAZADERO COMMUNITY SERVICES DISTRICT
Notes to the Financial Statements
June 30, 2020 and 2019

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NOTE 5 **LONG TERM DEBT**

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

	<u>Balance 7/1/2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6/30/2020</u>	<u>Current Portion</u>
Lease -					
Westamerica	<u>\$ 131,132</u>	<u>\$ -</u>	<u>\$ 31,515</u>	<u>\$ 99,617</u>	<u>\$ 32,344</u>

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:

<u>Year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2021	32,344	2,690
2022	33,217	1,817
2023	<u>34,056</u>	<u>929</u>
	<u>\$ 99,617</u>	<u>\$ 5,436</u>

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 no 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 March 24, 2021, 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, 2020

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	<u>Budgeted Amounts</u>		<u>Actual - Budgetary Basis</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Beginning Budgetary Fund Balance	\$ 341,014	\$ 341,014	\$ 609,753	\$ 268,739
Resources (Inflows)				
Taxes and Assessment	286,880	286,880	293,576	6,696
Intergovernmental Revenue	1,750	1,750	42,300	40,550
Unrestricted investment earnings	4,250	4,250	5,274	1,024
Grants and Donations	5,000	5,000	95,904	90,904
Miscellaneous	-	-	564	564
Amounts Available	<u>297,880</u>	<u>297,880</u>	<u>437,618</u>	<u>139,738</u>
Charges (Outflows)				
Salaries & Employee Benefits	60,555	60,555	89,667	(29,112)
Services and Supplies	170,765	170,765	96,895	73,870
Capital outlay	20,000	20,000	168,395	(148,395)
Debt service			-	
Principle retirement	31,492	31,492	31,515	(23)
Interest	3,541	3,541	3,525	16
Amounts Charged	<u>286,353</u>	<u>286,353</u>	<u>389,997</u>	<u>(103,644)</u>
Ending Budgetary Fund Balance	<u>\$ 352,541</u>	<u>\$ 352,541</u>	<u>\$ 657,374</u>	<u>\$ 36,094</u>

CAZADERO COMMUNITY SERVICES DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
General Fund
For the Year Ended June 30, 2019

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>		
Beginning Budgetary Fund Balance	\$ 329,014	\$ 329,014	\$ 473,207	\$ 144,193
Resources (Inflows)				
Taxes and Assessment	283,605	283,605	286,123	2,518
Intergovernmental Revenue	125,730	125,730	150,158	24,428
Unrestricted investment earnings	2,050	2,050	4,968	2,918
Grants and Donations	-	-	22,000	22,000
Miscellaneous	-	-	15,881	15,881
Amounts Available	<u>411,385</u>	<u>411,385</u>	<u>479,130</u>	<u>67,745</u>
Charges (Outflows)				
Salaries & Employee Benefits	167,930	167,930	128,370	39,560
Services and Supplies	145,920	145,920	109,667	36,253
Capital outlay	50,500	50,500	69,512	(19,012)
Debt service				
Principle retirement	29,858	29,858	30,665	(807)
Interest	5,177	5,177	4,370	807
Amounts Charged	<u>399,385</u>	<u>399,385</u>	<u>342,584</u>	<u>56,801</u>
Ending Budgetary Fund Balance	<u>\$ 341,014</u>	<u>\$ 341,014</u>	<u>\$ 609,753</u>	<u>\$ 124,546</u>

CAZADERO COMMUNITY SERVICE DISTRICT
Notes to Required Supplementary Information
June 30, 2020 and 2019



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 at June 30, 2020.

BYLAWS

COMPLIANCE WITH FEDERAL OR STATE LAW

The Cazadero Community Services District (CCSD) Board of Directors will comply with all Federal and State laws governing their conduct in the performance of their duties as Directors. These Bylaws are not intended to amend any laws governing the behavior of any individual Board Member or the Board as a whole. These Bylaws are for the purpose of providing guidance to the Director in the performance of his or her duties. If it is determined any of these Bylaws conflict with Federal or State rules or statutes the Federal or State rules or statutes will apply

1. OFFICERS OF THE BOARD OF DIRECTORS

1.1 The officers of the Board of Directors are the President and Vice President.

1.2 The President of the Board of Directors shall serve as presiding officer at all Board meetings. The President shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion.

1.3 In the absence of the President, the Vice President of the Board of Directors shall serve as presiding officer over all meetings of the Board. If the President and Vice President are both absent, the remaining members shall select one among themselves to act as presiding officer of the meeting.

1.4 The President and Vice President of the Board shall be elected annually at the first regular meeting in December and the term of office shall commence immediately upon election and continue until replaced.

1.5 The President or his or her designate shall be the spokesperson for the Board and point person for intergovernmental relations.

1.6 The President shall make appointments to all committees subject to Board approval.

2. MEETINGS

2.1 Regular meetings of the Board of Directors shall be on the second Monday of each calendar month at the Fire Hall, located at 5980 Cazadero Hwy, Cazadero, unless otherwise directed by the Board of Directors. The

time for holding Regular meetings of the Board of Directors shall be established by resolution.

2.2 Pursuant to the Brown Act:

(a) Board Members may briefly respond to statements or questions from the public; and

(b) Board Members may, on their initiative or in response to public questions, ask questions for clarification, provide references to staff or other resources for factual information, or request staff to report back at a subsequent meeting; and

(c) The President of the Board or a Board majority in open session may take action to direct staff to place a matter on a future agenda.

2.3 Meeting Length. The business at regular meetings of the Board of Directors, including any scheduled closed sessions, shall be conducted for no more than a three-hour period, unless extended by a four-fifths (4/5th) vote of the Board. In the event there are remaining items on the agenda at the end of the three-hour period, the Board may adjourn the meeting to a specific date and time in accordance with the provisions of Government Code Section 54955. The intent and purpose of this policy is to encourage a reasonable time period in which the Board of Director's business is discussed and to protect against fatigue in discussing and deciding important District issues.

3. AGENDAS

3.1 The General Manager or Administrative Assistant, in cooperation with the Board President and Vice President, shall prepare an agenda for each regular and special meeting of the Board of Directors. An item placed on an agenda in this manner shall only be removed by the GM/AA, in cooperation with the President and Vice President. Any Director's request to place an item on the agenda must be approved by the Board President or a majority of the Board Members acting in open session.

3.2 A block of time shall be set aside to receive general public comment. Comments on items on the agenda should be held until the appropriate item is called. Public comment shall be directed to the President of the Board and limited to three minutes unless extended or shortened at the President's discretion.

3.3 Those items on the CCSD agenda, which are considered to be of a routine and non-controversial nature, are placed on the Consent Agenda. These items shall be approved, adopted, and accepted by one motion of the Board of Directors.

(a) Board members may request any item listed under Consent Agenda be removed from the Consent Agenda, and the Board will take action separately on that item.

(b) A Board member may ask a minor question, for clarification, on any item on the Consent Agenda. The item may be briefly discussed for clarification and the questions will be addressed along with the rest of the Consent Agenda.

(c) When a Board member wishes to pull an item simply to register a dissenting vote, the Board member shall inform the presiding officer they wish to register a dissenting vote without discussion. These items will be handled along with the rest of the Consent Agenda, and the Administrative Assistant will register a "no" vote in the minutes.

4. PREPARATION OF MINUTES

4.1 The minutes of the Board shall be kept by the Administrative Assistant.

4.2 The Administrative Assistant shall be required to make a record only of such business as was actually passed upon by a vote of the Board and, except as provided in Section 4.3 and 4.6 below, shall not be required to record any remarks of Board members or any other person.

4.3 Any Director may request for inclusion into the minutes brief comments pertinent to an agenda item, only at the meeting in which the item is discussed.

4.4 Written materials delivered to the Board at the meeting that were not contained in the Board Agenda Packet for review by the Board prior to the meeting shall not be included in the meeting minutes.

4.5 The Administrative Assistant shall attempt to record the names and general place of residence of persons addressing the Board, the title of the subject matter to which their remarks related, and whether they spoke in support or opposition to such matter.

4.6 Whenever the Board acts in a quasi-judicial proceeding such as in assessment matters, the Administrative Assistant shall compile a summary of the testimony of the witnesses.

5. MEMBERS OF THE BOARD OF DIRECTORS

5.1 Information that is exchanged before meetings shall be distributed through the Administrative Assistant, and all Directors will receive all information being distributed.

5.2 Directors shall at all times conduct themselves with courtesy to each

other, to staff and to members of the audience present at Board meetings.

5.3 Individual Directors have the right to disagree with ideas or opinions, while being respectful. Once the Board of Directors takes action, Directors should not create barriers to the implementation of said action.

5.4 At the President's discretion District Counsel shall act as parliamentarian.

6. AUTHORITY OF DIRECTORS

6.1 The Board of Directors is the unit of authority within the CCSD. Apart from their normal function as a part of this unit, Directors have no individual authority. As individuals, Directors may not commit the CCSD to any policy, act or expenditure.

6.2 Directors do not represent any fractional segment of the community, but are rather a part of the body, which represents and acts for the community as a whole.

6.3 The primary responsibilities of the Board of Directors are:

(a) The formulation and evaluation of policy.

(b) Monitoring the CCSD's progress in attaining its goals and objectives.

(c) Appointment of a General Manager/Administrative Assistant to handle all matters concerning the operational aspects of the CCSD.

7. DIRECTOR GUIDELINES

7.1 Board Members, by making a request of the General Manager/Administrative Assistant, shall have access to information relative to the operation of the CCSD. If the GM/AA cannot provide the requested information in a timely manner the GM/AA shall inform the individual Board Member why the information is not or cannot be made available.

7.2 Board Members should recognize the GM/AA has been given the authority to handle the operations of the district. When presented with questions or complaints from citizens or staff, Directors should listen to the concerns expressed and either confer with the GM/AA regarding the concerns or refer the individual to the Board President for resolution of their concerns.

8. DIRECTOR COMPENSATION

8.1 Directors may receive compensation of one hundred dollars (\$100.00) for each authorized meeting attended or for each day of service rendered as a Director.

8.2 The following are authorized meeting for which a Director may be compensated:

- (a) Regular Board meetings.
- (b) Special Board meetings.
- (c) Advisory or Committee meetings.
- (d) Training or educational seminars, conferences or webinars.
- (e) Negotiation sessions.
- (f) Depositions.
- (g) Meetings with District consultants, engineers, or other professionals for the purpose of conducting District business or potential business.
- (h) Any other activity the Board requests a member attend in advance of attendance.

8.3 Director compensation shall not exceed six days of service in any calendar month.

8.4 In no event shall any Director's compensation exceed \$100.00 per day or \$600.00 per month.

8.5 Each Board Member is entitled to reimbursement for their travel, meals, lodging and other actual and necessary expenses incurred in the performance of the duties required or authorized by the Board pursuant to Government Code Section 53232.2

8.6 Board Members shall provide brief reports on meetings attended at the expense of the District at the next regular Board meeting, as provided by Government Code Section 53232.3.

9. COMMITTEES

9.1 All Board committees shall be Members appointed by the Board President with concurrence of the full Board.

9.2 All committees shall meet within the jurisdictional boundaries of CCSD except, as may be permitted by the Brown Act.

9.3 The Board may appoint such AD HOC committees as may be deemed necessary or advisable. The duties of the AD HOC committee shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made. AD HOC committees shall meet on an as needed basis.

9.4 Standing Committees

(a) Standing Committees may be created at the Boards discretion. Standing Committees may consider CCSD related issues assigned to it on a continuing basis.

(b) All Standing Committees shall be conducted as public meetings in accordance with the Brown Act. Summary notes for each meeting of a Standing Committee shall be forwarded to the Board of Directors as a public record.

10.BOARD BYLAW REVIEW POLICY

10.1 Subject to 3.1 the Board Bylaws shall be reviewed annually at the first regular meeting in January and amendments to the Bylaws shall be considered for adoption by the Board at the first regular meeting in February.

Cazadero Community Services District Balance Sheet - Draft

ASSETS		
Current Assets		
Checking/Savings		
1-Community First CU -Checking	180,234.44	
2-Community First CU -Savings	10,007.75	
L. A. I. F.		
Apparatus/Equipment Acct	60,000.00	
Fire Station Replacement	100,000.00	
Park Development	80,000.00	
Vegetation Management	60,000.00	
L. A. I. F. - Other (Emergency Fund)	180,938.25	
Total L. A. I. F.	480,938.25	
Total Checking/Savings	671,180.44	
Other Current Assets		
Accrued Interest	687.00	
Total Other Current Assets	687.00	
Total Current Assets	671,867.44	
Fixed Assets		
Fixed Assets		
Land	211,838.13	
Buildings & Improvements		
A/D Buildings	-9,715.12	
Accumulated Depreciation	-126,671.26	
Buildings & Improvements - Other	478,472.70	
Total Buildings & Improvements	342,086.32	
Equipment		
A/D Equipment	-57,499.30	
Accumulated Depreciation	-552,827.72	
Equipment - Other	1,228,166.13	
Total Equipment	617,839.11	
Total Fixed Assets	1,171,763.56	
Total Fixed Assets	1,171,763.56	
TOTAL ASSETS	1,843,631.00	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	51,395.55	
Total Accounts Payable	51,395.55	
Credit Cards		
Bank of America Credit Card	5.31	
Total Credit Cards	5.31	

Other Current Liabilities	
Suspense	-25,670.00
Accrued Payroll.	1,750.00
Interest Payable	99.24
2100 · Payroll Liabilities	799.82
Total Other Current Liabilities	<u>-23,020.94</u>
Total Current Liabilities	<u>28,379.92</u>
Long Term Liabilities	
WestAmerica Loan - Brush Truck	161,796.88
Total Long Term Liabilities	<u>161,796.88</u>
Total Liabilities	<u>190,176.80</u>
Equity	
Equity	540,063.69
3000 · Opening Bal Equity	224,028.65
3900 · Retained Earnings	702,465.37
Net Income	186,896.49
Total Equity	<u>1,653,454.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,843,631.00</u></u>

Cazadero Community Services District
Profit & Loss
DRAFT for Revised Chart of Accounts

Ordinary Income/Expense

Income	
10 · Tax Revenue	
1000 · Property Taxes-CY Secured	273,779.14
1011 · SB 2557 Prop Tax Admin	-3,349.06
1020 · Prop Tax-CY Supplemental	2,806.86
1040 · Prop Tax-CY Unsecured	8,560.27
1042 · Cost Reim-Coll DEL CY UNS	0.00
1060 · Prop Tax-PY Secured	0.00
1080 · Supplemental Prop Tax-PY	0.00
1100 · Prop Taxes-PY Unsecured	0.00
1106 · State Property Tax Backfill	126.19
Total 10 · Tax Revenue	281,923.40
17 · Use of Money/Property	
1700 · Interest on Pooled Cash	54.91
1702 · WestAmerica Bank	72.95
1703 · LAIF Interest	4,791.07
1704 · Comm First CU - Savings	7.75
1801 · Hall Use	550.00
Total 17 · Use of Money/Property	5,476.68
20 · Intergovernmental Revenues	
2080 · Fish & Game in lieu of Prop T	6.29
2440 · ST-HOPTR	836.51
2500 · State-Other Funding (ST)	40,602.24
Total 20 · Intergovernmental Revenues	41,445.04
40 · Miscellaneous Revenues	
4040 · Misc. Income	
4040 A · Recruitment/Retention-Region 5	5,000.00
4040 · Misc. Income - Other	15.00
Total 4040 · Misc. Income	5,015.00
4051 · Federal Grants	90,904.00
Total 40 · Miscellaneous Revenues	95,919.00
Total Income	424,764.12
Gross Profit	424,764.12
 Expense	
50 · Salaries/Employment Benefits	
51 · Fire Department-Salaries	
5915 · Fire Department Payroll Tax Expense	5,205.84
5941 · Fire Department Work Comp	10,311.00
5911 · Firefighter C & D Reimbursement	
Chief	3,185.00
Calls	3,185.00
Drills	4,200.00
Stipend	600.00
Strike Team	23,466.24
Total 5911 · Firefighter C & D Reimbursement	34,636.24
Total 51 · Fire Department-Salaries/Empl B	50,153.08

52 · Park & Rec-Salaries	
5912 - Park & Rec Payroll Tax Expense	3,437.00
5941 - Park & Rec Work Comp	3,437.00
5912 · Park & Rec Payroll Expenses	<u>12,725.08</u>
Total 52 · Park & Rec-Salaries	<u><u>19,599.08</u></u>
54 · Admin-Salaries	
5941 - Admin Payroll Tax Expense	3,437.00
5941 - Admin Work Comp	3,437.00
5914 · Admin Payroll Expenses	<u>25,450.16</u>
Total 54 · Admin-Salaries	<u><u>32,324.16</u></u>
Total 50 · Salaries/Employment Benefits	<u><u>102,076.32</u></u>
60 · Services/Supplies	
61 · Fire Department-Services/Suppli	
6021 · Clothing, Uniform, Personal	1,310.73
6022 · Safety Clothing	948.77
6040 · Communications	
Station 1 Emergency Phones	1,958.18
Stn 1 Internet	1,889.62
Stn 1 Telephone	2,425.81
Stn 2 Internet	1,349.69
Stn 2 Telephone	<u>752.33</u>
Total 6040 · Communications	<u>8,375.63</u>
6060 · Food	461.24
6101 - Insurance - Fire Department	2,000.00
6140 · Equipment	6,963.79
6149 · Maintenance-Radio/Pagers	1,907.88
6181 · Maintenance - Fire Department	
Bi-Annual Gen Load Test	894.95
Station 1	4,054.54
Station 2	<u>0.00</u>
Total 6181 · Maintenance - Fire Department	<u>4,949.49</u>
6261 · Medical Equip	2,344.50
6280 · Memberships/Certs	552.00
6457 · Computer Chrgs-Firehouse Softwa	339.93
6510 - Recruitment/Retention	500.00
6654 - Medical Exam	150.00
6881 · Safety Equip	3,809.70
6820 - Rents/Leases - Equipment	150.00
6880 · Minor Equipment/Sm Tools	1,120.16
6883 · Fire Equip & Testing	2,068.42
7053 - Permits/License/Fees	150.00
7120 · Training	2,269.72
7131 - Textbooks	150.00
7201 · Gas & Oil	5,597.18
7321 · Utilities - Fire Department	
Stn 2 Water	100.00
Stn 2 Propane	1,459.46
Stn 2 Garbage	318.29

Stn 2 Electricity	916.22
Stn 1 Water	695.80
Stn 1 Propane	1,270.86
Stn 1 Garbage	1,559.59
Stn 1 Electricity	2,372.60
Siren Electricity	283.77
Septic Monitoring Fee	350.00
Total 7321 · Utilities - Fire Department	9,326.59
7330 · Sanitation-Annual Septic Permit	436.00
7930 · Interest Expense	3,525.35
Total 61 · Fire Department-Services/Suppli	59,407.08
62 · Park & Rec-Services/Supplies	
6102 - Insurance - Park & Rec	100.00
6182 · Parks Maintenance-Playground	2,288.36
7322 · Utilities - Park & Rec	
Stn 1 Electricity Outdoor	621.58
Park Water	2,678.82
Total 7322 · Utilities - Park & Rec	3,300.40
7335 - Park Development	100.00
Total 62 · Park & Rec-Services/Supplies	5,788.76
63 · Street Lights-Services/Supplies	
6102 - Insurance - Street Lights	100.00
7323 · Utilities - Street Lights	
Street Lights Electricity	4,581.92
Total 7323 · Utilities - Street Lights	4,581.92
Total 63 · Street Lights-Services/Supplies	4,681.92
64 · Admin-Services/Supplies	
6015 · Annex/Consolidation/Parcel Tax	180.00
6080 · Household Supplies	231.19
6184 · Maintenance-Bldg & Imp. - Other	160.77
6284 - Memberships/Certs	400.00
6400 · Office expense	6,391.79
6405 · Office Equip & Furnishings	636.15
6410 · Mail and Postage Supplies	151.59
6610 · Legal	5,081.50
6630 · Audit	4,950.00
6634 · Bank Fees	5.31
6800 · Publications and Legal Notices	85.00
Total 64 · Admin-Services/Supplies	18,273.30
6462 · COVID-19 Expenses	3,125.73
Total 60 · Services/Supplies	91,276.79
Total Expense	193,353.11
Net Ordinary Income	231,411.01
Net Income	231,411.01

DISCUSSION ITEMS

COMMITTEE REPORTS

FINANCIALS

Cazadero Community Services District
Bills Presented for Payment
March 9 through April 12, 2021

Date	Num	Name	Amount
Mar 9 - Apr 12, 21			
03/12/2021	EFT	Frontier Communications	-242.51
03/12/2021	EFT	Frontier Communications	-237.44
03/12/2021	EFT	Frontier Communications	-63.98
03/25/2021	EFT	McPhail Fuel Co.	-1,220.04
03/11/2021	EFT	P. G. & E.	-398.53
03/18/2021	EFT	Recology Sonoma Marin	-45.85
03/16/2021	EFT	Comcast	-192.11
03/28/2021	EFT	Comcast	-151.49
04/08/2021	EFT	Frontier Communications	-64.11
04/08/2021	EFT	Frontier Communications	-241.68
04/08/2021	EFT	Frontier Communications	-242.51
04/09/2021	EFT	P. G. & E.	-396.66
04/05/2021	EFT	P. G. & E.	-116.65
04/05/2021	EFT	P. G. & E.	-268.07
04/03/2021	E-pay	EFTPS	-599.56
04/01/2021	9735	Barrio, Gabriel	-1,058.52
04/01/2021	9736	Caplan, Nancy K.	-415.58
04/01/2021	9737	Dewart, Alan	-1,451.82
04/01/2021	9738	Endsley, Stephanie R	-1,003.47
04/01/2021	9739	Flores, Matt	-1,152.52
04/01/2021	9740	Krausmann, Steven M	-606.80
04/01/2021	9741	Kulczewski, Sharon	-1,118.51
04/01/2021	9742	Shane, Stephen	-864.40
04/01/2021	9743	Dewart, Alan	-794.21
04/01/2021	9744	Kaasch, Karlie	-144.07
04/01/2021	9745	Krausmann, Steven M	-588.33
04/12/2021	9746	Accredited Septic	-175.00
04/12/2021	9747	Bank of America Business ...	-2,042.11
04/12/2021	9748	Berry's Saw Mill	-340.99
04/12/2021	9749	Caplan, Nancy	-81.96
04/12/2021	9750	Cazadero Supply	-17.35
04/12/2021	9751	Christian Ottolini	-375.00
04/12/2021	9752	Complete Welders Supply	-72.98
04/12/2021	9753	Fire Agencies Self Insuranc...	-8,755.00
04/12/2021	9754	Heiman Fire Equipment, Inc.	-419.45
04/12/2021	9755	L. N. Curtis & Sons	-2,306.04
04/12/2021	9756	Law Offices of William D. R...	-500.00
04/12/2021	9757	Life-Assist, Inc	-897.99
04/12/2021	9758	Russian River Chamber of ...	-175.00
04/12/2021	9759	Sonoma County Junior Coll...	-369.08
04/12/2021	9760	Summit Engineering, Inc	-997.50
04/12/2021	9761	TargetSolutions Learning LLC	-1,236.00
Mar 9 - Apr 12, 21			-32,440.87

CORRESPONDENCE

CazaderoCSD

From: AUSTIN CREEK FIRE DEPT. #1 <acfd1@comcast.net>
Sent: Saturday, March 6, 2021 7:14 AM
To: Sherry Bohan Kulczewski
Subject: Fwd: Reminder: Per Capita Grant Applications Due 12/31/21

Sent from Xfinity Connect App

----- Original Message -----

From: Steinert, Melinda@Parks
To: 'pbarry@cazadero-csd.org'
Sent: March 5, 2021 at 4:57 PM
Subject: Reminder: Per Capita Grant Applications Due 12/31/21

Hello,

This is a reminder re: the Per Capita Grant Program allocation(s) your agency has received through California State Parks. I am the Project Officer for your County while the regular officer, Mary Baum, is on a different work assignment.

While the deadline to turn in applications is not until December 31, 2021, **I want to strongly encourage you that if your agency is able, to please turn in the application(s) ASAP.** With 242 grant contracts for Per Capita *alone* that I manage, not including the five other programs over eight counties, if many of my agencies wait until late in 2021 to turn in an application, there will be a BIG BACKLOG while I review each one for completeness and work to generate contracts.

Agencies need a fully-executed contract prior to being able to record a Deed Restriction (if required...if you own the site) and in turn, a Deed Restriction is needed for the State to be able to process reimbursement payments. The deed restriction process will take you time so I am urging everyone again to please get the apps to me ASAP.

All the Per Capita Grant information can be found on our website:
https://www.parks.ca.gov/?page_id=30095 There you will find a Procedural Guide, FAQ's, an Allocation Table and fillable forms as well as a link to a YouTube video of one of our Per Capita webinars:
<https://www.youtube.com/watch?v=nC9KNtB4x7M> Please review the material thoroughly prior to emailing me with any questions. Thank you.

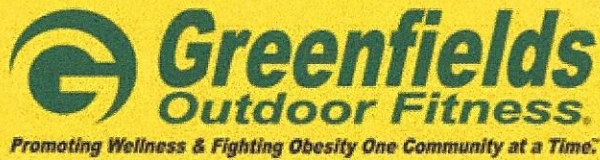
- Melinda Steinert, Project Officer

CazaderoCSD

From: stephanie@cprs.mmsend.com on behalf of stephanie@cprs.org
Sent: Thursday, March 11, 2021 8:36 AM
To: cazaderocsd@comcast.net
Subject: Announcing the CPRS 75th Anniversary Fitness Grants!

To view this message from your Web browser, copy & paste this ENTIRE LINK into your browser:

http://www.magnetmail.net/actions/email_web_version.cfm?recipient_id=171800539&message_id=20015146&user_id=CPRS

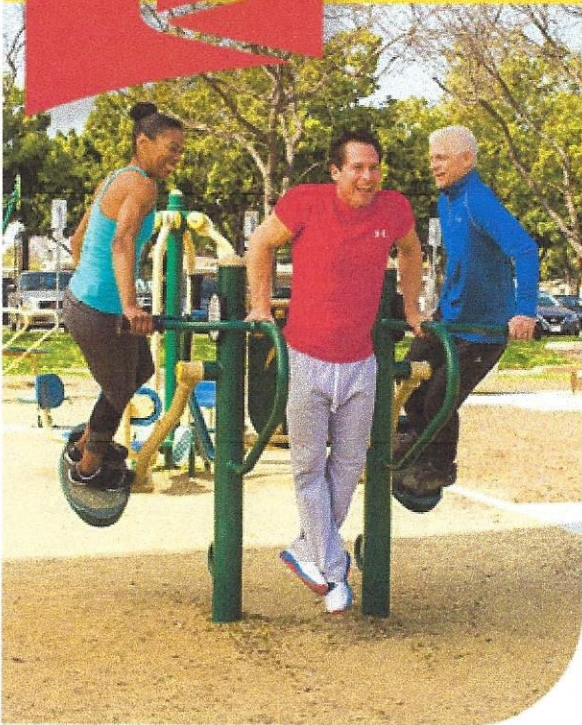


In celebration of 75 years

of making life better through parks & recreation,

CPRS wants to help YOU provide equitable access to fitness in your community!

Announcing the CPRS 75th Anniversary Fitness Grants!



We are partnering with Greenfields Outdoor Fitness to create opportunities for 25 member agencies to build brand new outdoor gyms (5 per region). Greenfields is providing funding assistance for projects in amounts up to **\$50,000 per agency!**

Recognizing the diverse communities throughout our state, Greenfields has made five unique gym packages available for funding. Greenfields gyms are designed to promote multigenerational, inclusive activity, helping agencies work toward their goals of social equity and wellness.

Greenfields is also providing complimentary design assistance, giving communities the option to customize their gyms and ensure that projects are tailored to the unique needs of each community.

HOW DO I LEARN MORE?

Click [here](#) to fill out an interest form and receive more information regarding this special initiative to promote wellness in California communities.

For questions, contact Greenfields at 888-315-9037 x123
or info@greenfieldsfitness.com.

**YES,
I'M INTERESTED!**



ELIGIBLE PACKAGES



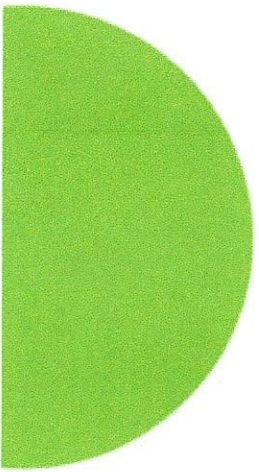
X-TREME NINJA COURSE



LARGE PACKAGE



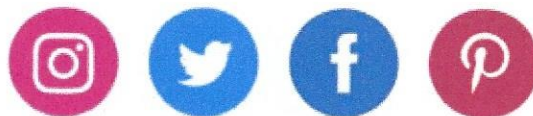
FUNCTIONAL FITNESS PLUS PACKAGE



MEDIUM PACKAGE 1



SMALL PACKAGE



GREENFIELDSFITNESS.COM

888-315-9037

Click [here](#) to unsubscribe

From: Colleen Haley <colleenh@csda.net>
Sent: Thursday, March 11, 2021 4:22 PM
To: cazaderocsd@comcast.net
Subject: Your March Take Action Brief is here!



Join CSDA to ensure you don't miss out on future communications that can benefit your agency. [Learn more!](#)



March 2021 Take Action Brief

As we move into the one-year anniversary of the pandemic, this will be a pivotal month for both federal and state legislation. CSDA's efforts remain focused on gaining access to COVID-19 relief funding in any form, with a growing coalition of 500 organizations across the nation supporting the effort. Once the federal COVID-19 legislative process concludes, CSDA will turn its attention to the need for securing funding for shovel-ready special district capital improvement projects that will repair our community's aging infrastructure and help revitalize our economy.

[Read the Take Action Brief](#)

Infrastructure Survey: Tell Us Your District's Priorities

In anticipation of impending policy discussions and potential funding opportunities focused on infrastructure investments at both the state and federal levels, CSDA **needs your input** on your top

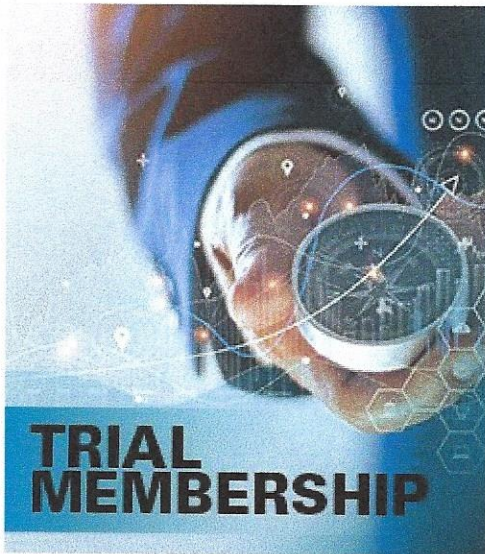
infrastructure priorities and the status of well-positioned projects that can help make the case for special district access to funding. **Please take a few minutes to fill out this brief survey** that will provide us a snapshot of district priorities and needs.

Take Infrastructure Funding Survey

COVID-19 Federal Funding is on the Horizon – Be Ready to Request Access for Pandemic Impacts

For the past few months, we've been encouraging, and providing tools for, districts to gather information about how the pandemic has impacted them. It's important for districts to be ready with this information once funding is available at the state and local levels, so that they can efficiently and expeditiously access any available funds. Now it appears that such funding may be available in the near future. CSDA held a [webinar](#) on this topic in January and we have [resources](#) for districts to collect information and communicate their needs to their counties. Get a sense of the pandemic's impacts on special districts in California as a whole with this [infographic](#).

Congress has passed on March 10 the American Rescue Plan Act, which contains \$360 billion in state and local COVID-19 relief. President Biden is expected to sign the legislation on Friday, March 12.



Not a CSDA Member?

CSDA's Trial Membership program is open through March 31. Non-member agencies can experience CSDA membership free for the months of April - June.

Questions? Contact the Member Services Department at 916-422-7887 or erics@csda.net.

Become a Trail Member Today for Free!

Call to Action: Letters Needed in Support of CSDA-Sponsored Legislation on Brown Act

During times of crisis or emergency, it is essential that public agencies are able to continue to provide critical services to the public. To assist in those efforts, CSDA is sponsoring Assembly Bill 361 (R. Rivas), which will allow public agencies to meet remotely, as they do now, under the Governor's Executive Orders related to COVID-19. CSDA requests that your district send in a letter of support for this measure; instructions for doing so can be found [here](#). A fact sheet on the bill can be found [here](#).

Upcoming Professional Development Opportunities

Need help funding the cost of a workshop? Visit the [Special Districts Leadership Foundation's Scholarships](#) page for information about financial aid opportunities.

- 03/16 – 03/17 Virtual Workshop - [California Voting Rights Act](#)
- 03/16-03/17 Virtual Workshop - [Budget Preparations for Special Districts](#)
- 03/18 Webinar – [How to Do It for Special Districts with Revenue Needs](#)
- 5/18 – 5/19 Virtual Conference – [Special District Legislative Days \(EARLY BIRD PRICING UNTIL 4/16\)](#)

Special District Leadership Foundation Highlight

Congratulations to Heather Abrams, General Manager for the Tamalpais Community Services District for earning the [Certified Special District Manager \(CSDM\)](#) designation! Other [Special District Leadership Foundation](#) programs in which individuals and districts may apply include the [Certificate in Special District Governance](#), the [District of Distinction Accreditation](#) and the [District Transparency Certificate of Excellence](#). Scholarships are also available to cover district application costs. Apply now and set your district apart!

Thank you, and please let me know if I can be of any assistance!

Best Regards,
Colleen

Colleen Haley
Public Affairs Field Coordinator
California Special Districts Association
Bay Area Network
colleenh@csgda.net



California Special Districts Association
1112 I Street, Suite 200, Sacramento CA, 95814
877.924.2732 | www.csgda.net

[Manage Email Preferences/Unsubscribe](#)

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From: Neil McCormick <neilm@csda.net>
Sent: Monday, March 22, 2021 10:56 AM
To: cazaderocsd@comcast.net
Subject: Now Available -- Trial Membership Offer!



California Special
Districts Association
Districts Stronger Together

TRIAL MEMBERSHIP

CSDA Professional Development Programs More Affordable Than Ever with Trial Membership Offer!

Are you getting the training and information you need to excel in your role? Are your board members and staff fully informed and compliant with required trainings and state law? The California Special Districts Association (CSDA) offers a host of convenient and inexpensive educational opportunities designed especially for agencies like yours.

CSDA is now offering a FREE 90-day Trial Membership to select agencies!

Here is a sampling of how our trial members can save:

- \$90 savings on [Special District Legislative Days](#) in May
- \$315 savings on [General Manager Leadership Summit](#) in June
- \$300 savings on [Special District Leadership Academy Conference](#) in July

In addition, you won't have to pay a dime to watch live and on-demand webinars during the trial period. Beginning in 2021, all webinars are free to members. Webinars range on topics from records retention, to employment documentation, to the required ethics compliance and sexual harassment prevention training.

[Sign Us Up For A Trial!](#)

Now here's your chance to give CSDA membership a try, get the training you need, and save money too!

The trial member benefit period is from April 1 - June 30, 2021

Apply Online Today!



California Special Districts Association
1112 I Street, Suite 200, Sacramento CA, 95814
877.924.2732 | www.csda.net

[Manage Email Preferences/Unsubscribe](#)

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From: Neil McCormick <neilm@cda.net>
Sent: Thursday, April 1, 2021 11:03 AM
To: cazaderocsd@comcast.net
Subject: No Fooling – Save \$50 on Legislative Days Registration Fees AND Get a Second FREE



**2021 VIRTUAL
SPECIAL DISTRICTS
LEGISLATIVE
DAYS**

May 18-19, 2021

*Bonus! Breakout Session recordings will remain
accessible until May 28, 2021*

**Early Bird Registration Deadline:
April 16**

*Save \$50 off regular registration prices AND buy one registration, get one free**

Register Here to be an Early Bird!

Tentative Schedule

May 18: 9:00 a.m. - 4:15 p.m.

May 19: 9:00 a.m. - 2:30 p.m.

Registration includes:

- Federal legislative briefing from National Special Districts Coalition lobbyists
- State legislative briefing from CSDA lobbyists
- Keynote presentations from top state and federal officials
- Access to CSDA's 2021 Virtual Legislative Days online community
- Access to all recorded sessions through Friday, May 28, 2021

Three Breakout Sessions:

Changing Districts in Changing Times: How redistricting, the CVRA, and emerging demographic trends will continue to influence the governance of special districts

Climate Adaptation: How special districts and the State of California may partner in confronting wildfires, water sustainability, sea-level rise, and other infrastructure challenges

Higher Office: Understanding the process that makes a lawmaker and the political issues underlying today's elections at all levels

****Buy One – Get One Free!***

Each PAID registration is eligible to register one additional person for 2021 Special Districts Legislative Days at no charge. The additional registrant should be a staff or board member from YOUR district who has NOT previously attended Special Districts Legislative Days. You'll receive an email with the complimentary registration information within one day of completing your paid registration.

[View Website For Updates](#)



California Special Districts Association
1112 I Street, Suite 200, Sacramento CA, 95814
877.924.2732 | www.csda.net

[Manage Email Preferences/Unsubscribe](#)

Powered by [Higher Logic](#)

Fwd: CAPRI: Gathering Guidance Updates, Vaccine Guidance Updates, & New Supp. Paid Sick Leave

To Sherry Kulczewski <cazaderocsd@comcast.net>

Sent from Xfinity Connect App

----- Original Message -----

From: Matthew Duarte

To: Matthew Duarte

Sent: April 2, 2021 at 5:29 PM

Subject: CAPRI: Gathering Guidance Updates, Vaccine Guidance Updates, & New Supp. Paid Sick Leave

Hello and happy Friday!

Apologies in advance for the length of this summary, but below is a roundup of recent updates to DFEH guidance and new laws:

Gathering Guidance Update:

This afternoon, State officials announced that large outdoor and indoor gatherings and performances will be permitted in most tiers starting April 15th. Here is an excerpt from [today's press release](#):

- **Gatherings beginning April 15:** In the Red Tier, outdoor gatherings of up to 25 people are allowed. The gathering size increases to 50 people in the Orange Tier and 100 people in the Yellow Tier. In the Purple Tier, only outdoor gatherings are allowed, and they are limited to three households. Indoor gatherings are strongly discouraged in all tiers but are allowed with modifications and capacity limits in the Red, Orange and Yellow tiers.
- **Private events or meetings such as receptions or conferences beginning April 15:** In all tiers, modifications are required to reduce risk. This includes pre-purchased tickets or a defined guest list and assigned seating.
 - In the Purple Tier, these activities are only allowed outdoors and capacity is limited to 25 people. If all guests are tested or show proof of full vaccination, capacity increases to up to 100 people.
 - In the Red Tier, outdoor gatherings are limited to 50 people, and capacity increases to 200 if all guests are tested or show proof of full vaccination. In this tier, indoor activities are allowed if all guests are tested or show proof of full vaccination; capacity is limited to 100 people.

- In the Orange Tier, outdoor gatherings are limited to 100 people, and capacity increases to 300 if all guests are tested or show proof of full vaccination. In this tier, indoor activities are allowed if all guests are tested or show full proof of vaccination; capacity is limited to 150 people.
- In the Yellow Tier, outdoor gatherings are limited to 200 people, and capacity increases to 400 if all guests are tested or show proof of full vaccination. In this tier, indoor activities are allowed if all guests are tested or show full proof of vaccination; capacity is limited to 200 people.
- **Indoor live events or performances beginning April 15:** In the Purple Tier these activities are not allowed. In the Red, Orange and Yellow tiers these activities are allowed with capacity limits and modifications including physical distancing, advance ticket purchases, designated areas for eating and drinking, and attendance limited to in-state visitors.
 - Venues with a capacity of up to 1,500 people: In the Red Tier capacity is limited to 10% or 100 people, and capacity increases to 25% if all guests are tested or show proof of full vaccination. In the Orange Tier, capacity is limited to 15% or 200 people, and capacity increases to 35% if all guests are tested or show proof of full vaccination. In the Yellow Tier capacity is limited to 25% or 300 people, and capacity increases to 50% if all guests are tested or show proof of full vaccination.
 - Venues with a capacity of 1,501 and above: In the Red Tier testing or proof of vaccination is required, and capacity is limited to 20%. In the Orange Tier capacity is limited to 10% or 2,000 people, and capacity increases to 35% if all guests are tested or show proof of full vaccination. In the Yellow Tier capacity is limited to 10% or 2,000 people, and capacity increases to 50% if all guests are tested or show proof of full vaccination.

Retroactive Supplemental Paid Sick Leave:

SB 95 was passed on March 19, 2021 (and became effective Monday) and requires employers with more than 25 employees in California to provide COVID-19 supplemental paid sick leave. Under the new law, covered employers are now required to extend up to 80 hours of *additional* paid COVID-19 related sick leave. Furthermore, covered employers are required to display the attached poster in a conspicuous place. The CA Labor Commissioner has published a FAQ on this topics that you can view [HERE](#). I am also attaching a sample paid sick leave policy for your review and consideration.

Vaccines & the Workplace:

Last week, Governor Newsom announced that vaccines will be available to all Californians over the age of 16 starting April 15th. With that has come an increasing call and member questions regarding vaccination mandates for district staff. We are working with our partners and counsel to develop best practices and sample policies, but the DFEH has now created a FAQ which may address the most immediate and pressing concerns. Specifically, the State has confirmed that under the Fair Employment & Housing Act (“FEHA”) an employer may require staff to receive an FDA-approved vaccine. It should be noted that should an employee object to vaccination on the basis of either disability or “sincerely-held religious beliefs or practices”, the employer must reasonably accommodate the employee and may not retaliate. You can read more about the updated DFEH guidance on this topic [HERE](#) which has also been

attached for your convenience. You can also view the EEOC guidance [HERE](#) and the CDC guidance [HERE](#). The implementation of such a policy is rife with legal issues, so be sure to confer with counsel as this landscape may be subject to change.

Finally, today the [CDC updated its guidance for fully vaccinated](#) to confirm that fully vaccinated individuals can:

- Visit with other fully vaccinated people indoors without wearing masks or physical distancing
- Visit with unvaccinated people from a single household who are at low risk for severe COVID-19 disease indoors without wearing masks or physical distancing
- Refrain from quarantine and testing following a known exposure if asymptomatic
- Resume domestic travel and refrain from testing before or after travel or self-quarantine after travel.
- Refrain from testing before leaving the United States for international travel (unless required by the destination) and refrain from self-quarantine after arriving back in the United States.

We are still waiting relevant updates from CAL-OSHA, but this is definitely good news for all of us, personally and professionally. If you have any questions or wish to discuss further, please feel free to reach out at any time.

Thanks and have a nice weekend,

Matthew Duarte

Executive Director

1075 Creekside Ridge Drive, Suite 240

Roseville, CA 95678-3504

Phone: (916) 722-5550

Fax: (916) 722-5715

E-Mail: mduarte@capri-jpa.org

The information in this e-mail (including any attachments) contains information that may be confidential, protected by the attorney-client privilege or other applicable privileges, protected by the right of privacy, constitute other non-public information, and the property of the California Association for Park and Recreation Indemnity. It is intended to be conveyed only to the designated recipient(s). If you received this message in error, please destroy this message, delete any copies and attachments stored on your systems and notify the sender immediately. Any further distribution or copying of this message is strictly prohibited and may be unlawful.

2021 COVID-19 Supplemental Paid Sick Leave

Effective March 29, 2021

Covered Employees in the public or private sectors who work for employers with more than 25 employees are entitled to up to 80 hours of COVID-19 related sick leave from January 1, 2021 through September 30, 2021, immediately upon an oral or written request to their employer. If an employee took leave for the reasons below prior to March 29, 2021, the employee should make an oral or written request to the employer for payment.

A covered employee may take leave if the employee is unable to work or telework for any of the following reasons:

- Caring for Yourself: The employee is subject to quarantine or isolation period related to COVID-19 as defined by an order or guidelines of the California Department of Public Health, the federal Centers for Disease Control and Prevention, or a local health officer with jurisdiction over the workplace, has been advised by a healthcare provider to quarantine, or is experiencing COVID-19 symptoms and seeking a medical diagnosis.
- Caring for a Family Member: The covered employee is caring for a family member who is subject to a COVID-19 quarantine or isolation period or has been advised by a healthcare provider to quarantine due to COVID-19, or is caring for a child whose school or place of care is closed or unavailable due to COVID-19 on the premises.
- Vaccine-Related: The covered employee is attending a vaccine appointment or cannot work or telework due to vaccine-related symptoms.

Paid Leave for Covered Employees

- 80 hours for those considered full-time employees. Full-time firefighters may be entitled to more than 80 hours, caps below apply.
 - For part-time employees with a regular weekly schedule, the number of hours the employee is normally scheduled to work over two weeks.
 - For part-time employees with variable schedules, 14 times the average number of hours worked per day over the past 6 months.
- Rate of Pay for COVID-19 Supplemental Paid Sick Leave: Non-exempt employees must be paid the highest of the following for each hour of leave:
 - Regular rate of pay for the workweek in which leave is taken
 - State minimum wage
 - Local minimum wage
 - Average hourly pay for preceding 90 days (not including overtime pay)
- Exempt employees must be paid the same rate of pay as wages calculated for other paid leave time.

Not to exceed \$511 per day and \$5,110 in total for 2021 COVID-19 Supplemental Paid Sick leave.

Retaliation or discrimination against a covered employee requesting or using COVID-19 supplemental paid sick leave is strictly prohibited. A covered employee who experiences such retaliation or discrimination can file a claim with the Labor Commissioner's Office. Locate the office by looking at the [list of offices on our website](http://www.dir.ca.gov/dlse/DistrictOffices.htm) (<http://www.dir.ca.gov/dlse/DistrictOffices.htm>) using the alphabetical listing of cities, locations, and communities or by calling 1-833-526-4636.

This poster must be displayed where employees can easily read it. If employees do not frequent a physical workplace, it may be disseminated to employees electronically.



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COVID-19 Supplemental Paid Sick Leave Policy

(Effective January 1, 2021 through September 30, 2021)

It is the policy of _____ to comply with the requirements of California's COVID-19 Supplemental Paid Sick Leave Law (hereinafter SPSL). This policy will be in effect January 1, 2021 through September 30, 2021.

Any questions about these policies are to be directed to Office Manager _____.

Disclaimer: This policy is current as of the distribution. However, it is important to note that there continues to be ongoing clarification and guidance pertaining to these supplemental leave provisions. _____ will administer the SPSL provisions in accordance with the regulations and Department of Labor Standards and Enforcement guidance in place at the time of the leave, which may differ from this policy.

Qualifying SPSL Reasons:

1. The employee is subject to a federal, state or local quarantine or isolation order related to COVID-19 (this does not include "shelter in place" directives);
2. The employee has been advised by a health care provider to self-quarantine related to COVID-19;
3. The employee is experiencing symptoms of COVID-19 and is seeking a medical diagnosis;
4. The employee is caring for an individual subject to an order described in subsection (1) or self-quarantine as described in subsection (2);
5. The employee is caring for his or her child whose school or place of care is closed (or childcare provider is unavailable) due to COVID-19 related reasons; or
6. The employee is attending a vaccine appointment or cannot telework due to vaccine-related symptoms.

Eligibility and Pay

All employees, regardless of hire date, are eligible to receive SPSL. Eligible employees will receive up to 80 hours (or two weeks) of SPSL, calculated based on the number of hours they are regularly scheduled to work in a two-week period.

Under SPSL, a full-time employee is one who is normally scheduled to work 40 hours or more per week, regardless of whether "full-time" is defined differently by _____ under another policy. Full-time employees as defined by this policy will be eligible to receive up to 80 hours of SPSL.

Under SPSL, a part-time employee is one who is normally scheduled to work fewer than 40 hours per week, regardless of whether "part-time" is defined differently by _____ under another policy. Part-time employees as defined by this policy will be eligible to receive the equivalent of the number of hours that the employee works, on average, over a two-week period.

For employees with varying hours, one of two methods for computing the number of hours paid will be used: (a) the average number of hours that the employee was scheduled per day over the 6-month period ending on the date on which the employee takes leave, including hours for which the employee took leave of any type; or (b) if the employee has worked less than 6 months, the expected number of hours to be schedule per day at the time of hire.

SPSL will be paid to eligible employees at the employee's regular rate of pay, subject to a cap of \$511 per day; \$5,110 in total.

Retroactivity

SPSL was not signed into law until March 19, 2021 and included a "grace period" until March 29, 2021. An employee who took qualifying leave prior to the end of the grace period (3.29.21), can request payment for leave if it was not already paid.

Return to Work/Intermittent SPSL

For their own safety as well as the safety of others, employees are required to follow guidelines established by the Centers for Disease Control and Prevention as it relates to home isolation practices. See <https://www.cdc.gov/coronavirus/2019-ncov/if-you-are-sick/steps-when-sick.html>.

Unless you are working remotely, once you begin taking SPSL for Reasons 1-4, above, you must continue to take SPSL each day until you either: (a) use the full amount of SPSL; or (2) no longer have a qualifying reason for taking SPSL. This limit is imposed because if you are sick or possibly sick with COVID-19, or caring for an individual who is sick or possibly sick with COVID-19, the intent is to provide such paid sick leave as necessary to keep you from spreading the virus to others.

_____ may require certification by a medical provider authorizing the employee's return following the use of SPSL for Reasons 1-4.

Intermittent SPSL may be used when working remotely or taking leave for SPSL Reasons 5 and 6. Such intermittent usage must be discussed with Office Manager _____ and approved prior to its implementation.

No Carryover or Payout

SPSL under this policy will not be provided after September 30, 2020 (except for leave taken for symptoms that develop prior to September 30, 2021). Any unused sick leave under this policy will not carry over to the next year or be paid out to employees.

Employees terminated while this policy remains in effect are not entitled to a payout for any unused SPSL.

Job Protections

No employee who appropriately utilizes SPSL under this policy will be discharged, disciplined, or discriminated against for work time missed due to this leave. However, _____ may discipline or terminate employees for misuse or dishonesty associated with the use of SPSL, or for reasons separate and distinct from use of SPSL.

DFEH Employment Information on COVID-19



FAQ

A pandemic of respiratory illness caused by a new coronavirus (COVID-19) currently exists in California and beyond. Governor Newsom declared a state of emergency in California on March 4, 2020.

Workers and employers should adhere to the latest government guidance on how to reduce transmission of COVID-19 in the workplace, including guidance from the [Centers for Disease Control and Prevention \(CDC\)](#), the [California Department of Public Health](#), and the [California Division of Occupational Safety and Health \(Cal/OSHA\)](#).

At the same time, employers must adhere to state and federal civil rights laws, including the Fair Employment and Housing Act (FEHA). For employers with 5 or more employees, the FEHA prohibits [employment discrimination and harassment](#) on the basis of race, national origin, disability, age (over 40), and other characteristics. The FEHA also requires employers to reasonably accommodate employees with a disability, unless an employer shows undue hardship after engaging in the interactive process.

DFEH is providing this guidance to assist employers and employees with frequently asked questions about how to keep workplaces safe during the COVID-19 pandemic while also upholding civil rights. This guidance is based on current public health information and may be updated from time to time, and replaces previous guidance issued on March 20, 2020 and July 24, 2020. This guidance is for informational purposes only and does not create any rights or obligations separate from those imposed by the FEHA and other laws.

■ DFEH Employment Information on COVID-19

GENERAL INFORMATION

■ Are civil rights laws in effect during a pandemic?

Yes. The FEHA prohibits employers from discriminating against or harassing employees because of race, color, ancestry, national origin, religion, age (over 40), disability (mental and physical), sex, gender (including pregnancy), sexual orientation, gender identity, gender expression, genetic information, marital status, military or veteran status, and other characteristics. National origin includes geographic places of origin, ethnic groups, and tribal affiliations.

For example, it is unlawful for an employer to refuse to hire, segregate, or send employees home because of their actual or perceived race or national origin, or because of their association (including marriage or co-habitation) with someone based on race or national origin. Employers must take reasonable steps to prevent and promptly correct discriminatory and harassing conduct in the workplace.

■ Does the FEHA prohibit employment discrimination and harassment because of someone's "medical condition"?

Yes, but the FEHA defines "medical condition" to mean "any health impairment related to or associated with a diagnosis of cancer or a record or history of cancer" or "genetic characteristics." "Genetic characteristics" is [further defined](#) by FEHA.

COVID-19 INQUIRIES AND PROTECTIVE EQUIPMENT

■ May an employer ask all employees entering the workplace if they have COVID-19 symptoms?

Yes. Employers may ask employees if they are experiencing COVID-19 symptoms, such as fever, chills, coughing, or a sore throat. Employers must keep confidential any employee health information obtained, including keeping employee medical files separate from the employee's personnel file. See FAQ below for further information about what an employer may disclose if an employee tests positive for COVID-19 or is quarantining because of possible infection.

■ May an employer take all employees' temperatures before allowing them to enter the workplace?

Yes. Generally, measuring an employee's body temperature is a medical examination that may only be performed under limited circumstances. Based on public health guidance, employers may measure an employees' body temperature for the limited purpose of evaluating the risk that employee's presence poses to others in the workplace as a result of COVID-19 infection.

■ DFEH Employment Information on COVID-19

■ **May an employer require employees to submit to a medical test to detect the presence of the COVID-19 virus or antibodies to the virus before permitting employees to enter the workplace?**

Under the FEHA, an employer may mandate a medical examination when it is “job-related and consistent with business necessity.” Applying this standard in light of present guidance from the CDC, and consistent with [guidance](#) from the Equal Employment Opportunity Commission, employers may require employees to submit to [viral testing](#) but not [antibody testing](#) before permitting employees to enter the workplace, as explained below.

Viral Testing. Employers may require that employees submit to viral testing in order to determine whether an employee has COVID-19 infection, before allowing an employee to enter the workplace. That is because an employee with COVID-19 is unable to perform the employee’s essential duties in a manner that would not endanger the health or safety of others in the workplace even with reasonable accommodation there. Employers should ensure that the testing used is accurate and reliable, and that any viral testing is part of a [comprehensive plan](#) for reducing transmission of COVID-19 in the workplace. Employers should be aware that viral tests can have false-negative results and that a negative viral test does not mean that an employee will not acquire COVID-19 in the future.

Antibody Testing. The CDC’s current [guidance](#) states that “[antibody] test results should not be used to make decisions about returning persons to the workplace.” Whereas viral testing directly tests for the presence of COVID-19, antibody testing indirectly detects past or waning COVID-19 infection by testing for immune response. Antibody testing is less accurate and reliable than viral testing for detecting COVID-19 infection. In light of the CDC’s current guidance, antibody testing does not currently meet the FEHA’s requirement that a medical examination be “job-related and consistent with business necessity.”

■ **May an employer ask employees why they have been absent from work if the employer suspects it is for a medical reason?**

Yes. Asking why an individual did not report to work is not a disability-related inquiry. An employer is entitled to ask why an employee has not reported for work. If an employee discloses an illness or medically-related reason for absence, employers must maintain that information as a confidential medical record.

■ **May an employer require its employees to wear personal protective equipment (e.g., face masks, gloves, or gowns) designed to reduce the transmission of COVID-19?**

Yes. An employer may require employees to wear personal protective equipment during the COVID-19 pandemic. However, where an employee with a disability needs a related reasonable accommodation (e.g., non-latex gloves or gowns designed for individuals who use wheelchairs), the employer should provide these, absent undue hardship.

■ DFEH Employment Information on COVID-19

EMPLOYEES WITH COVID-19 SYMPTOMS OR INFECTION

■ How much information may an employer request from employees who report feeling ill at work?

Employers may ask employees if they are experiencing COVID-19 symptoms, such as fever, chills, coughing, or a sore throat. That is because, consistent with guidance from the EEOC, an employee with COVID-19 is unable to perform the employee's essential duties in a manner that would not endanger the health or safety of others in the workplace even with reasonable accommodation there. Employers must keep confidential any employee health information obtained, including keeping employee medical files separate from the employee's personnel file. See FAQ below for further information about what an employer may disclose if an employee tests positive for COVID-19 or is quarantining because of possible infection.

■ May an employer send employees home if they display COVID-19 symptoms?

Yes. The CDC states that employees who become ill with symptoms of COVID-19 at work should leave the workplace. Employers may send employees who exhibit COVID-19 symptoms home for the reasons stated in the previous FAQ. Employers must provide paid sick leave and compensate the employee under paid sick leave laws. If sick leave is exhausted, employees may be entitled to other paid leave (including vacation or paid time off) or job-protected unpaid leave.

■ May an employer send employees home if they test positive for COVID-19?

Yes. According to the CDC, "[p]ositive test results using a viral test indicate that the employee has COVID-19 and should not come to work and should isolate at home. Decisions to discontinue home isolation for workers with COVID-19 and allow them to return to work may follow either a symptom-based, time based, or a test-based strategy." Employers must maintain all test results as a confidential medical record.

■ What information may an employer reveal if an employee is quarantined, tests positive for COVID-19, or has come in contact with someone who has the virus?

Employers should not identify any such employees by name in the workplace to ensure compliance with privacy laws. If an employee tests positive for or is suspected to have COVID-19, the employer will need to follow the most current local, state, or federal public health orders and guidance. Employers should take further steps at the direction of public health authorities that may include closing the worksite, deep cleaning, and permitting or requiring telework.

Employers may notify affected employees in a way that does not reveal the personal health-related information of an employee. For example, the employer could speak with employees or send an email or other written communication stating: "[Employer] has learned that an employee at [office location] tested positive for the COVID-19 virus. The employee received positive results of this test on [date]. This email is to notify you that you have potentially been exposed to COVID-19 and you should contact your local public health department for guidance and any possible actions to take based on individual circumstances."

Employers may not confirm the health status of employees or communicate about employees' health.

JOB-PROTECTED LEAVE

- **Are employees entitled to job-protected unpaid leave under the California Family Rights Act (CFRA) if they cannot work because they are ill because of COVID-19 or must care for a family member who is ill?**

Employees may be entitled to up to 12 weeks of job-protected leave under the California Family Rights Act for their own serious health condition, or to care for certain types of family members (such as a child, parent, or spouse).

COVID-19 will qualify as a serious health condition if it results in inpatient care or continuing treatment or supervision by a health care provider. It may also qualify as a serious health condition if it leads to conditions such as pneumonia.

For more information about CFRA leave, visit: www.dfeh.ca.gov/family-medical-pregnancy-leave/.

- **If an employee requests leave under the California Family Rights Act because of COVID-19, what kind of certification from a health care professional is appropriate in a pandemic?**

Generally, employees are expected to give employers notice as soon as practicable when they request CFRA leave because of their or a family members' serious health condition. Employers may require a medical certification of the serious health condition from a health care provider within 15 days of the employee's request, unless it is not practicable for the employee to do so.

In the context of a pandemic, it is not typically practicable for employees to provide advance notice of the need for leave (when that need is related to the pandemic), or for employees to obtain certifications when health care providers are working to address urgent patient needs. In a pandemic, employers must use their judgment and recommendations from public health officials to waive certification requirements when considering and granting leave requests.

REASONABLE ACCOMMODATIONS FOR EMPLOYEES WITH A DISABILITY / VULNERABLE POPULATIONS

- **If an employee cannot come to work because of illness related to COVID-19, are they entitled to a reasonable accommodation for a disability?**

Maybe. All employers of five or more employees have an affirmative duty to make [reasonable accommodation](#) for the disability of an employee if the employer knows of the disability, unless the employer can demonstrate, after engaging in the interactive process, that the accommodation would impose an undue hardship, the employee is unable to perform the employee's essential duties even with reasonable accommodations, or the employee cannot perform those duties in a manner that would not endanger the employee's health or safety or the health or safety of others even with reasonable accommodations. When needed to identify or implement an effective, reasonable accommodation for an employee with a disability, the FEHA requires a timely, good faith, interactive process between the employer and employee.

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Whether illness related to COVID-19 rises to the level of a disability (as opposed to a typical seasonal illness such as the flu) is a fact-based determination. Employers should consider telework and leave as reasonable accommodations for employees with a disability related to COVID-19 unless doing so imposes an undue hardship. Factors considered when deciding whether providing leave is an undue hardship include: the number of employees, the size of the employer's budget, and the nature of the business or operation. Because an employer and employee are required to work together to try to identify reasonable accommodation for the employee's particular circumstances, employers may not impose an across-the-board accommodation on employees with a disability related to COVID-19.

■ If an employee has a medical condition that increases their risk for severe illness from COVID-19, is the employee entitled to a reasonable accommodation?

According to the [CDC](#), people of any age with the following underlying medical conditions **are at** increased risk for severe illness from COVID-19: cancer; chronic kidney disease; COPD; down syndrome; pregnancy; smoking; immunosuppressed state from solid organ transplant; obesity; serious heart conditions; sickle cell disease; and Type-2 diabetes. Individuals with the following conditions **may be** at increased risk for severe illness from COVID-19: moderate to severe asthma; cerebrovascular disease; cystic fibrosis; hypertension or high blood pressure; immunocompromised state from blood or bone marrow transplant, immune deficiencies, HIV, use of corticosteroids, or use of other immune weakening medicines; neurologic conditions such as dementia; liver disease; pulmonary fibrosis (having damaged or scarred lung tissues); thalassemia (a type of blood disorder); and Type-1 diabetes.

If the underlying medical condition qualifies as a [disability](#), then the employer must reasonably accommodate the employee, absent undue hardship to the employer. See previous FAQ for more information. If the underlying medical condition does not rise to the level of a disability, employers are not required to reasonably accommodate the employee, though DFEH suggests that employers endeavor to accommodate workers who are or may be at increased risk of severe illness from COVID-19 as a general strategy to keep their workers safe and healthy.

■ If an employee is vulnerable to severe illness from COVID-19 due to their age, is the employee entitled to a reasonable accommodation?

According to the CDC, "among adults, the risk for severe illness from COVID-19 increases with age, with older adults at highest risk." However, because age is not a disability, employers are not required to reasonably accommodate employees based on their age alone. Nor may employers discriminate against older employees. For example, an employer may not return only employees under age 65, even if the employer is doing so to protect its older employees from COVID-19 risks.

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■ **What medical documentation should employees provide to support a request for reasonable accommodation to work remotely or take leave because they are disabled by COVID-19?**

Generally, when an employee requests a reasonable accommodation in the form of a change in schedule, telework, or leave, employers may request reasonable medical documentation confirming the existence of the disability and the need for reasonable accommodation.

During the current pandemic, it may be impracticable for employees to obtain medical documentation of a COVID-19-related disability from their medical provider. To the extent employers require medical documentation in order to grant reasonable accommodations, DFEH recommends waiving such requirements until such time as the employee can reasonably obtain documentation.

■ **During a pandemic, must an employer continue to provide reasonable accommodations for employees with disabilities that are unrelated to the pandemic, barring undue hardship?**

Yes. An employer's responsibilities to individuals with disabilities continue during a pandemic. If the employee, because of a physical or mental disability, is unable to perform the employee's essential duties even with reasonable accommodations, or cannot perform those duties in a manner that would not endanger the employee's health or safety or the health or safety of others even with reasonable accommodation, an employer can lawfully exclude the employee from employment or employment-related activities. Nor is an employer required to provide an accommodation that imposes an undue hardship on the employer.

If an employee with a disability needs the same reasonable accommodation at a telework site as at the workplace, the employer should provide that accommodation, absent undue hardship. In the event of undue hardship, the employer and employee should work together to identify an alternative reasonable accommodation.

VACCINATION

■ **May an employer require its employees to be vaccinated against COVID-19?**

Short Answer: Under the FEHA, an employer may require employees to receive an FDA-approved vaccination against COVID-19 infection so long as the employer does not discriminate against or harass employees or job applicants on the basis of a protected characteristic, provides reasonable accommodations related to disability or sincerely-held religious beliefs or practices, and does not retaliate against anyone for engaging in protected activity (such as requesting a reasonable accommodation).

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Explanation: The U.S. Food and Drug Administration (FDA) [authorized and recommended](#) three vaccines against COVID-19 infection, and the FDA may approve other vaccines for use in the United States. As safe and effective vaccines against COVID-19 infection become more widely available, employers may wish to encourage their employees to get vaccinated. Here, DFEH does not provide guidance on whether or to what extent an employer should mandate vaccination within its workforce. Rather, this FAQ and the following FAQs address how an employer complies with the FEHA if it decides to require employees to be vaccinated against COVID-19 infection with an FDA-approved vaccine.

The FEHA prohibits discrimination and harassment on the basis of a protected characteristic; therefore, if an employer mandates or encourages vaccination in its workforce, the employer's vaccination policy or practice must not discriminate against or harass employees or job applicants based on a protected characteristic, such as disability, perceived disability, or religion.

In addition, as explained in the next FAQs, the FEHA requires employers to reasonably accommodate employees with a known disability or sincerely-held religious belief or practice that prevents them from being vaccinated against COVID-19, as well as prohibits employers from retaliating against anyone for engaging in protected activity.

■ **If an employer requires vaccination against COVID-19 in its workforce, must the employer reasonably accommodate employees with disabilities?**

Yes. The FEHA requires employers to reasonably accommodate employees' known disabilities. Therefore, if an employer mandates vaccination in its workforce, and an employee objects to vaccination on the basis of disability, the employer must engage in the interactive process with, and reasonably accommodate, the employee with a disability-related reason for not being vaccinated, and the employer may not retaliate against an employee for requesting such an accommodation. However, if the employer shows that the accommodation imposes an [undue hardship](#), the employee is unable to perform the employee's essential duties even with reasonable accommodations, or the employee cannot perform those duties in a manner that would not endanger the employee's health or safety or the health or safety of others even with reasonable accommodations, the employer may exclude the employee from the workplace. Whether a reasonable accommodation exists is a fact-specific determination. Among the accommodations that an employer and employee might consider are whether the employee is able to work from home or whether reasonable procedures and safeguards could be put in place at the worksite that would enable to employee to work without endangering the employee or others.

■ **If an employer requires vaccination against COVID-19 in its workforce, must the employer reasonably accommodate employees with a sincerely-held religious belief or practice?**

Yes. The FEHA requires employers to reasonably accommodate employees' known sincerely-held religious beliefs and practices (also known as religious creed). Therefore, if an employer mandates vaccination in its workforce, and an employee objects to vaccination on the basis of a sincerely-held religious belief or practice, the employer must reasonably accommodate the employee, and may not retaliate against an employee for requesting such an accommodation. Employers should engage in an interactive process with the employee similar to the disability context. Generally, a [reasonable accommodation](#) is one that

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eliminates the conflict between the religious belief or practice and the vaccination requirement and may include, but is not limited to, job restructuring, job reassignment, or modification of work practices. However, unless specifically requested by the employee, an accommodation related to religious creed is not considered reasonable if such accommodation results in the segregation of the individual from other employees or the public. If the employer shows that an accommodation imposes an undue hardship, the employer may exclude the employee from the workplace.

■ **If an employer requires its employees to be vaccinated against COVID-19 and an employee objects to receiving a vaccination because they do not “trust that the vaccine is safe,” must the employer reasonably accommodate the employee?**

If an employee does not have a disability reason or sincerely-held religious reason for not being vaccinated with an FDA-approved vaccine, the employer is not legally required by the FEHA to reasonably accommodate the employee.

■ **If an employer requires its employees to be vaccinated against COVID-19 and an employee questions the wisdom of or resists the mandate (but does not request a reasonable accommodation related to their disability or religious creed), can the employer discipline the employee?**

Employers are permitted to enforce reasonable disciplinary policies and practices but the FEHA prohibits employers from retaliating against any employee for engaging in protected activity. As detailed in [California Code of Regulations, title 2, section 11021](#), employers may not discipline or otherwise retaliate against an employee because that individual has opposed practices prohibited by the FEHA. For example, an employer may not retaliate against someone who alleges that the employer’s vaccination policy intentionally discriminates on the basis of race, national origin, or another protected characteristic, or has a disparate impact on a protected group.

■ **If an employer administers a COVID-19 vaccination program, may the employer ask employees for medical information relevant to vaccination?**

Employers may generally ask their employees to answer questions regarding COVID-19, such as inquiring whether an employee entering a workplace is experiencing COVID-19 symptoms. If an employer itself administers a vaccination program, the employer may seek to have employees answer certain questions that could elicit information about a disability—including questions on a pre-vaccination screening questionnaire—so long as the inquiry is “job-related and consistent with business necessity.” Any retained record of employee or applicant vaccination must be maintained as a confidential medical record.

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- **If an employer requires its employees to receive a vaccination against COVID-19 administered by a third-party, may the employer require an employee or applicant to submit “proof” of vaccination?**

Yes. Because the reasons that any given employee or applicant is not vaccinated may or may not be related to disability or religious creed, simply asking employees or applicants for proof of vaccination is not a disability-related inquiry, religious creed-related inquiry, or a medical examination. However, because such documentation could potentially include disability-related medical information, employers may wish to instruct their employees or applicants to omit any medical information from such documentation. Any record of employee or applicant vaccination must be maintained as a confidential medical record.

If you think you have been a victim of employment discrimination, please contact DFEH.

TO FILE A COMPLAINT

Department of Fair Employment and Housing

dfeh.ca.gov

Toll Free: 800.884.1684

TTY: 800.700.2320

If you have a disability that requires a reasonable accommodation, the DFEH can assist you by scribing your intake by phone or, for individuals who are deaf or hard of hearing or have speech disabilities, through the California Relay Service (711), or you can contact us above.