



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

Board Meeting Agenda
April 19, 2023 ~ 6:30PM
Location ~ Fire Station #1
5980 Cazadero Hwy, Cazadero, CA 95421

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

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

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

President P. Barry

Director M. Berry

Director H. Canelis

Director D. DeBeaune

Director S. Griswold

OPEN TIME FOR PUBLIC EXPRESSION

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

AGENDA ADJUSTMENTS

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

DIRECTOR REPORTS

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

STAFF REPORTS

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

CONSENT CALENDAR ITEMS

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

1. Approval of Meeting Minutes – March 8, 2023
2. Approval of Financials – Month of February 2023
3. Approval of Financials – Month of March 2023

ACTION ITEMS

1. **Resolution 22/23-15 Resolution Confirming Contract with Ross Recreation Equipment** – Discussion/Action –
2. **Draft Audited Financial Statements Review and Approval** – Discussion/Action –
3. **Legal Counsel** – Discussion/Action –
4. **Replace Leaking Firehouse Stove** – Discussion/Action – Update on new stove
5. **Fiber Optic Grant and Emergency Communications** – Discussion/Action – Update on implementation of Emergency Radio Communications in Cazadero.
6. **LWCF Grant Application – Proposed Projects** – Discussion/Action –
7. **Park Inspection** – Discussion/Action –
8. **Playground Equipment** – Discussion/Action – Update
9. **Use of firehall (including tables, chairs, fencing) by third parties** – Discussion/Action –

DISCUSSION ITEMS

1. **Update on Grants** – Discussion –
2. **Vegetation Management** – Discussion –

COMMITTEE REPORTS

1. Park Ad Hoc 2020

FINANCIAL REPORTS

COMMUNICATIONS

1. Email from Carin Larkin, Co of Sonoma, re: Request from Special Districts to Move to Even-Numbered Year Elections
2. Mail from Permit Sonoma re: Notice of a Sonoma County Planning Commission Public Hearing regarding vacation rentals in 1st, 4th, and 5th supervisorial districts
3. Mail from Matthew Duarte, CARPD, re: 2023 Slate of Board Officers

ADJOURNMENT

STAFF REPORTS

Fire Department

Operations:

- Chief Krausmann reports that 5290 is at Burton Fire for water tank repair.

March 2023 Calls

Nature of Call	Number of Calls
Medical Aid	8
Hazardous Condition	4
Gas In a Structure	2
Fire Alarm Residential	1

Administration

No Report

Training- Upcoming Training

- April 13, S-190 Review/FF Safety and Survival.
- April 27, Hose Lay, Hand Line, Safety and Survival Walk.

Firefighters Association

- Next meeting is July 6 (Meeting/Maintenance).

Facilities

I did all the usual jobs: I swept and mopped all the floors several times a week. I wiped the kitchen counters several times a week plus the stove and fridge. I cleaned the bathrooms, toilets, sinks, floors. I put paper and towels in the bathrooms. I took the garbage out and washed the windows. I cleaned and mopped the offices. I took the rags and mop heads home to wash and dry. I didn't use the leaf blower because someone else did it. I also cleaned the table tops.

I'll be gone from March 30 until April 7, I'm going to visit some friends.

Total hours 16.

Nancy Caplan

CONSENT ITEMS



**Cazadero Community Services District
Meeting Minutes – March 8, 2023**

1. Call to Order and Roll Call

The regular meeting of the Cazadero CSD Board was called to order at 6:32 PM on March 8, 2023. Director P. Barry led the Pledge of Allegiance. The following Directors were present: P. Barry, M. Berry, H. Canelis, D. DeBeaune, and S. Griswold. Chief Krausmann, AA Kulczewski, and several members of the public were also present.

2. Public Comment

None.

3. Agenda Adjustments

None.

4. Director Reports

None.

5. Staff Reports

AA Kulczewski questioned if Zoom membership would be terminated, Director P. Barry said he would cancel it; reported February financials are not complete as she is waiting for credit card receipts

Facilities staff report is in the Board packet.

Chief Krausmann reported the tank on 5290 may not have been mounted correctly, Burton's will fix/upgrade the cradle; the new Utility Task Vehicle was picked up, there will be accessories added to it, \$1500 of the cost will be covered by the Firefighters Association and the rest is covered under grant funds, it will be stored at Station 2; a Redwood tree fell on Station 1, left holes in the roof and there is damage to the paint/walls in the new bathroom, insurance company will inspect on Monday; ADA issue with front door still needs to be fixed.

The Call Report for February:

Nature of Call	Number of Calls
Medical Aid	2
Hazardous Condition	5
Fire Investigation	3
Gas in a Structure	1
Fire Alarm Residential	1

6. Consent Calendar Items

On a motion by Director M. Berry, seconded by Director Canelis, the Board moved to approve the minutes for the February 14, 2023, meeting. VOTE: 5-0-0:

7. Action Items

- a. Resolution 22/23-15 Setting a Location, a Day and a Time for regular Monthly Meetings**
– After Board discussion, in response to their vote at the January meeting regarding the new day of regular monthly in-person meetings, on a motion by Director Canelis, seconded by Director M. Berry, the Board moved to adopt Resolution 22/23-15 to move the in-person monthly Board

meetings to the second Wednesday of the month. VOTE: 5-0-0:

- b. Resolution 22/23-16 Authorizing Participation In and Approving the Amended and Restated Joint Exercise of Powers Agreement of the Fire Risk Management Services Joint Powers of Authority** – After Board discussion on the Fire Agencies Self Insurance System (FASIS) consolidating with Fire Risk Management Services (FRMS), on a motion by Director Canelis, seconded by Director M. Berry, the Board moved to adopt Resolution 22/23-16 to execute the agreement for participation in FRMS. VOTE: 5-0-0:
- c. Replace Leaking Firehouse Stove** – Director P. Barry reported that it will actually be a couple more weeks before Castino’s has the stove and can arrange for delivery, and once delivery has been scheduled we need to remove the old stove. After further Board discussion, item tabled to April meeting
- d. Fiber Optic Grant and Emergency Communications** – Director Griswold reported that Mark Graham has some equipment for Station 1 and needs to schedule installation. Director P. Barry reported Tony Goodwin installed some equipment at Station 1 and has the siren working properly. After further Board discussion, item tabled to April meeting.
- e. Playground Equipment** – Director P. Barry reported the contractor has started to install the new equipment, will be back after the storms are over, they will grade the area after they’re done then chips can be installed. Director M. Berry reported a status report must be filed every 6 months, she filed in January but received a request for a new report so she will submit another report with a payment request for \$119,215; the grant people are changing requirements as time goes by, first told us a sign needs to be up by completion of the upgrade, now are saying it should be up before construction starts. After further Board discussion, item tabled to April meeting.
- f. Alcohol sales and/or consumption at fire department events held on CCSD property or held off-site** – Director P. Barry reported he made a presentation at the Community Club meeting and had a discussion with our insurance carrier: CCSD, fire department, and Community Club are all covered in our policy but all others must provide their own insurance. A member of the Community Club reported there’s an online course available to get ABC certification as a Certified Pourer, must have at least one certified person on site at events requiring an ABC permit (selling alcohol), private parties with no sales of alcohol do not need a permit; the Community Club currently has five people certified, certification is good for three years; also, events selling alcohol need security.
- g. Alcohol sales and/or consumption on CCSD property at events hosted by third parties_**– Item discussed with above item.
- h. Use of firehall (including tables, chairs, fencing) by third parties** – The Directors discussed looking into different types of fencing and where to store it, who is responsible for putting up fence and setting up chairs and tables, doing a walk-through before and after the event with an event representative, temporary signage for roadway regarding event in progress, modifications to current hall rental contract, possibility of needing to hire a “facilities coordinator”, and the need to review if rental rates are enough to cover all expenses. After further Board discussion, item tabled to April meeting.

8. Discussion Items

- a. **Update on grants** – Nothing new to report.
- b. **Vegetation Management** – Nothing new to report.

9. Committee Reports

- a. Park Ad Hoc 2020: Director P. Barry reported there will be an inspection by CAPRI on Monday.

10. Correspondence

Reviewed.

11. Financial Reports

AA Kulczewski reported bills totaling \$139,691.03 were presented for payment, which included payment of \$119,214.53 for the new playground equipment.

12. Adjournment

On a motion by Director Griswold, Seconded by Director Canelis, the Board moved to adjourn the meeting at 8:02 PM. VOTE: 5-0-0:

Paul Barry

Maureen Barry

Homer Canelis

Daina DeBeaune

Scott Griswold

Date

**Cazadero Community Services District
Profit & Loss Budget Performance
February 2023**

1:45 PM

03/12/2023

Accrual Basis

	Feb 23	Jul '22 - Feb 23	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense					
Income					
10 - Tax Revenue					
1000 · Property Taxes-CY Secured	0.00	186,518.27	-117,633.73	61.32%	304,152.00
1011 · SB 2557 Prop Tax Admin	0.00	115.98	3,603.24	-3.33%	-3,487.26
1020 · Prop Tax-CY Supplemental	0.00	5,733.30	-244.86	95.9%	5,978.16
1040 · Prop Tax-CY Unsecured	0.00	10,064.65	1,674.25	119.95%	8,390.40
1042 · Cost Reim-Coil DEL CY UNS	0.00	0.00	83.90	0.0%	-83.90
1060 · Prop Tax-PY Secured	0.00	-22.46	40.47	35.69%	-62.93
1080 · Supplemental Prop Tax-PY	0.00	-9.42	22.04	29.94%	-31.46
1100 · Prop Taxes-PY Unsecured	0.00	195.21	37.89	124.09%	157.32
1106 · State Property Tax Backfill	0.00	359.85	359.85	100.0%	0.00
Total 10 · Tax Revenue	0.00	202,955.38	-112,056.95	64.43%	315,012.33
17 · Use of Money/Property					
1700 · Interest on Pooled Cash	0.00	1,254.84	724.84	236.76%	530.00
1703 · LAIF Interest	0.00	2,384.78	-815.22	74.52%	3,200.00
1704 · Comm First CU - Savings	5.38	46.65	-23.35	66.64%	70.00
1801 · Hall Use	0.00	450.00	450.00	100.0%	0.00
Total 17 · Use of Money/Property	5.38	4,136.27	336.27	108.85%	3,800.00
20 · Intergovernmental Revenues					
2440 · ST-HOPTR	0.00	1,045.34	-790.06	56.95%	1,835.40
Total 20 · Intergovernmental Revenues	0.00	1,045.34	-790.06	56.95%	1,835.40
40 · Miscellaneous Revenues					
4040 · Misc. Income	0.00	0.02	0.02	100.0%	0.00
4200 · Equip Rental-State of CA	0.00	29,919.76	29,919.76	100.0%	0.00
4201 · Strike Team-State of CA	0.00	40,409.96	40,409.96	100.0%	0.00
42111 · State - Other In-Lieu	0.00	6.28	6.28	100.0%	0.00
Total 40 · Miscellaneous Revenues	0.00	70,336.02	70,336.02	100.0%	0.00
Total Income	5.38	278,473.01	-42,174.72	86.85%	320,647.73
Gross Profit	5.38	278,473.01	-42,174.72	86.85%	320,647.73
Expense					
50 · Salaries/Employment Benefits					
51 · Fire Department-Salaries/Empl B					
5915 · Fire Department Payroll Expense	0.00	0.00	-23,333.00	0.0%	23,333.00
5911 · Firefighter C & D Reimbursement					
Calls	0.00	4,560.00	160.00	103.64%	4,400.00
Drills	0.00	4,120.00	520.00	114.44%	3,600.00
Stipend	4,000.00	14,800.00	-25,200.00	37.0%	40,000.00
Strike Team	0.00	35,291.40	35,291.40	100.0%	0.00
Total 5911 · Firefighter C & D Reimbursement	4,000.00	58,771.40	10,771.40	122.44%	48,000.00

	Feb 23	Jul '22 - Feb 23	\$ Over Budget	% of Budget	Annual Budget
Total 51 · Fire Department-Salaries/Empl B	4,000.00	58,771.40	-12,561.60	82.39%	71,333.00
52 · Park & Rec-Salaries/Employ Bene					
5912 · Park & Rec Payroll Expenses	0.00	0.00	-7,346.00	0.0%	7,346.00
Total 52 · Park & Rec-Salaries/Employ Bene	0.00	0.00	-7,346.00	0.0%	7,346.00
54 · Admin-Salaries/Employ Benefits					
5914 · Admin Payroll Expenses	1,687.50	9,422.50	-14,518.50	39.36%	23,941.00
Total 54 · Admin-Salaries/Employ Benefits	1,687.50	9,422.50	-14,518.50	39.36%	23,941.00
5910 · Payroll Expenses	3,093.30	26,334.46	26,334.46	100.0%	0.00
5940 · Wrkmn Comp	0.00	22,568.00	0.00	100.0%	22,568.00
Total 50 · Salaries/Employment Benefits	8,780.80	117,096.36	-8,091.64	93.54%	125,188.00
60 · Services/Supplies					
61 · Fire Department-Services/Suppli					
6021 · Clothing, Uniform, Personal	0.00	733.61	-566.39	56.43%	1,300.00
6022 · Safety Clothing	0.00	3,397.07	-5,602.93	37.75%	9,000.00
6040 · Communications					
Station 1 Emergency Phones	268.34	2,046.75	-403.25	83.54%	2,450.00
Stn 1 Internet	210.27	1,616.86	-358.14	81.87%	1,975.00
Stn 1 Telephone	308.19	2,205.56	-394.44	84.83%	2,600.00
Stn 2 Internet	174.96	1,353.46	-96.54	93.34%	1,450.00
Stn 2 Telephone	81.85	604.40	-145.60	80.59%	750.00
Total 6040 · Communications	1,043.61	7,827.03	-1,397.97	84.85%	9,225.00
6060 · Food	0.00	528.85	28.85	105.77%	500.00
6149 · Maintenance-Radio/Pagers	0.00	348.19	-4,651.81	6.96%	5,000.00
6181 · Maintenance - Fire Department					
Apparatus Annual Pump Testing	1,100.00	1,100.00	1,100.00	100.0%	0.00
Gen Bi-Annual Load Test	0.00	0.00	-1,000.00	0.0%	1,000.00
Main Siren Maintenance	0.00	0.00	-250.00	0.0%	250.00
Station 2 Mntce (Include Siren)	256.19	256.19	6.19	102.48%	250.00
Stn 2 Well Maintenance	0.00	0.00	-408.00	0.0%	408.00
Station 1 Mntce	144.56	912.62	-3,087.38	22.82%	4,000.00
Total 6181 · Maintenance - Fire Department	1,500.75	2,268.81	-3,639.19	38.4%	5,908.00
6261 · Medical Equip	1,059.23	4,230.58	1,230.58	141.02%	3,000.00
6457 · Computer Chrgs-Firehouse Softwa	58.49	58.49	-1,941.51	2.93%	2,000.00
6461 · Misc Supplies/Expenses	0.00	2,101.36	2,101.36	100.0%	0.00
6510 · Recruitment/Retention	0.00	0.00	-1,000.00	0.0%	1,000.00
6526 · REDCOM	0.00	1,202.72	1,202.72	100.0%	0.00
6654 · Medical Exam	0.00	0.00	-2,500.00	0.0%	2,500.00
6880 · Minor Equipment/Sm Tools	281.78	481.64	-2,018.36	19.27%	2,500.00
6881 · Safety Equip	0.00	10,239.03	5,239.03	204.78%	5,000.00
6883 · Fire Equip	0.00	1,325.94	-2,174.06	37.88%	3,500.00
7053 · Permits/License/Fees	0.00	75.00	-425.00	15.0%	500.00
7201 · Gas & Oil	0.00	7,472.38	2,472.38	149.45%	5,000.00
7321 · Utilities - Fire Department					
Stn 2 Propane	0.00	2,446.13	646.13	135.9%	1,800.00

	Feb 23	Jul '22 - Feb 23	\$ Over Budget	% of Budget	Annual Budget
Stn 2 Garbage	49.72	397.76	-162.24	71.03%	560.00
Stn 2 Electricity	127.93	768.43	-321.57	70.5%	1,090.00
Stn 1 Water	0.00	49.27	-600.73	7.58%	650.00
Stn 1 Propane	0.00	781.91	-1,668.09	31.92%	2,450.00
Stn 1 Garbage	0.00	794.88	-555.12	58.88%	1,350.00
Stn 1 Electricity	233.79	2,172.12	-527.88	80.45%	2,700.00
Siren Electricity	25.11	127.89	-172.11	42.63%	300.00
7321 · Utilities - Fire Department - Other	0.00	0.00	-300.00	0.0%	300.00
Total 7321 · Utilities - Fire Department	436.55	7,538.39	-3,661.61	67.31%	11,200.00
7330 · Sanitation-Stn2					
Annual Septic Permit	0.00	0.00	-500.00	0.0%	500.00
Septic Monitoring Fee	0.00	125.00	-275.00	31.25%	400.00
Total 7330 · Sanitation-Stn2	0.00	125.00	-775.00	13.89%	900.00
7930 · Interest Expense	0.00	0.00	-1,820.00	0.0%	1,820.00
Total 61 · Fire Department-Services/Suppli	4,380.41	49,954.09	-19,898.91	71.51%	69,853.00
62 · Park & Rec-Services/Supplies					
7322 · Utilities - Park & Rec					
Electricity Outdoor	57.09	441.71	-158.29	73.62%	600.00
Park Garbage	0.00	0.00	-200.00	0.0%	200.00
Park Water	0.00	0.00	-1,530.00	0.0%	1,530.00
Total 7322 · Utilities - Park & Rec	57.09	441.71	-1,888.29	18.96%	2,330.00
Total 62 · Park & Rec-Services/Supplies	57.09	441.71	-1,888.29	18.96%	2,330.00
63 · Street Lights-Services/Supplies					
7323 · Utilities - Street Lights					
Street Lights Electricity	445.28	3,577.29	-910.71	79.71%	4,488.00
Total 7323 · Utilities - Street Lights	445.28	3,577.29	-910.71	79.71%	4,488.00
Total 63 · Street Lights-Services/Supplies	445.28	3,577.29	-910.71	79.71%	4,488.00
64 · Admin-Services/Supplies					
6280 · Memberships/Certs	0.00	500.00	-500.00	50.0%	1,000.00
6080 · Household Supplies	87.46	227.46	-272.54	45.49%	500.00
6400 · Office expense	-160.23	2,635.96	-164.04	94.14%	2,800.00
6405 · Office Equip & Furnishings	0.00	0.00	-976.00	0.0%	976.00
6410 · Mail and Postage Supplies	0.00	0.00	-250.00	0.0%	250.00
6500 · Other Professional Svcs	475.00	475.00	-2,025.00	19.0%	2,500.00
6587 · LAFCO	0.00	569.00	-51.00	91.77%	620.00
6610 · Legal	500.00	3,500.00	-4,500.00	43.75%	8,000.00
6630 · Audit	4,950.00	4,950.00	0.00	100.0%	4,950.00
6634 · Bank Fees	0.00	2.50	2.50	100.0%	0.00
6800 · Publications and Legal Notices	0.00	151.00	-119.00	55.93%	270.00
Total 64 · Admin-Services/Supplies	5,852.23	13,010.92	-8,855.08	59.5%	21,866.00
65 · Vegetation Management					
6540 · Chipper Maintenance	0.00	1,312.35	1,312.35	100.0%	0.00
6545 · Boom Truck Maintenance	0.00	1,025.50	1,025.50	100.0%	0.00

	Feb 23	Jul '22 - Feb 23	\$ Over Budget	% of Budget	Annual Budget
65 · Vegetation Management - Other	0.00	33.83	33.83	100.0%	0.00
Total 65 · Vegetation Management	0.00	2,371.68	2,371.68	100.0%	0.00
6100 · Insurance	0.00	31,681.36	5,261.36	119.91%	26,420.00
6140 · Apparatus Maintenance	563.57	3,212.09	-4,487.91	41.72%	7,700.00
6180 · Maintenance-Bldg & Imp.					
Parks Maintenance-Playground	76.55	159.55	-2,340.45	6.38%	2,500.00
Total 6180 · Maintenance-Bldg & Imp.	76.55	159.55	-2,340.45	6.38%	2,500.00
7120 · Training	554.16	4,353.16	-4,732.84	47.91%	9,086.00
7335 · Park Development	119,214.53	119,674.18	109,674.18	1,196.74%	10,000.00
7910 · Principal Payment	0.00	0.00	-33,216.00	0.0%	33,216.00
Total 60 · Services/Supplies	131,143.82	228,436.03	40,977.03	121.86%	187,459.00
85 · Capital-Fixed Asset Expense					
8560 · Equipment (F/A)	0.00	0.00	-8,000.00	0.0%	8,000.00
Total 85 · Capital-Fixed Asset Expense	0.00	0.00	-8,000.00	0.0%	8,000.00
Total Expense	139,924.62	345,532.39	24,885.39	107.76%	320,647.00
Net Ordinary Income	-139,919.24	-67,059.38	-67,060.11	-9,186,216.44%	0.73
Net Income	-139,919.24	-67,059.38	-67,060.11	-9,186,216.44%	0.73

1:45 PM

03/12/23

Accrual Basis

Cazadero Community Services District

Account Balances

As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1-Community First CU -Checking	124,745.60
2-Community First CU -Savings	10,034.41
3-Community First CU - Park Dev	60,094.09
L. A. I. F.	
Equipment Acct	110,321.00
Park Development	8,300.00
L. A. I. F. - Other	110,178.95
Total L. A. I. F.	228,799.95
SonomaCo Pooled Investment Fund	202,554.31
Total Checking/Savings	626,228.36
Total Current Assets	626,228.36
TOTAL ASSETS	626,228.36
LIABILITIES & EQUITY	0.00

Cazadero Community Services District
Reconciliation Summary
1-Community First CU -Checking, Period Ending 02/28/2023

	<u>Feb 28, 23</u>
Beginning Balance	287,297.79
Cleared Transactions	
Checks and Payments - 33 items	-136,611.72
Deposits and Credits - 1 item	0.00
Total Cleared Transactions	<u>-136,611.72</u>
Cleared Balance	<u><u>150,686.07</u></u>
Uncleared Transactions	
Checks and Payments - 10 items	-25,940.47
Total Uncleared Transactions	<u>-25,940.47</u>
Register Balance as of 02/28/2023	<u><u>124,745.60</u></u>
New Transactions	
Checks and Payments - 11 items	-6,197.70
Total New Transactions	<u>-6,197.70</u>
Ending Balance	<u><u>118,547.90</u></u>

Cazadero Community Services District Reconciliation Detail 1-Community First CU -Checking, Period Ending 02/28/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						287,297.79
Cleared Transactions						
Checks and Payments - 33 items						
Paycheck	08/01/2022	10103	Decarly {Strike Tea...	X	-184.70	-184.70
Bill Pmt -Check	10/11/2022	10159	Cazadero Volunteer ...	X	-888.84	-1,073.54
Paycheck	12/13/2022	10215	Decarly {Strike Tea...	X	-628.92	-1,702.46
Paycheck	12/13/2022	10219	Krausmann {volunte...	X	-110.82	-1,813.28
Paycheck	12/13/2022	10211	Alvarez, Delena E	X	-18.47	-1,831.75
Paycheck	12/31/2022	10228	Loebentisch, Janelle	X	-609.51	-2,441.26
Paycheck	01/01/2023	10244	Schanz, Eric E.	X	-461.75	-2,903.01
Paycheck	02/01/2023	10248	Dewart, Alan	X	-1,896.94	-4,799.95
Paycheck	02/01/2023	10251	Kulczewski, Sharon	X	-1,408.07	-6,208.02
Paycheck	02/01/2023	10252	Loewen, Thomas	X	-708.20	-6,916.22
Paycheck	02/01/2023	10246	Barrio, Gabriel	X	-702.80	-7,619.02
Paycheck	02/01/2023	10250	Krausmann, Steven M	X	-606.80	-8,225.82
Paycheck	02/01/2023	10253	Schanz, Eric E.	X	-461.75	-8,687.57
Paycheck	02/01/2023	10247	Caplan, Nancy K.	X	-415.58	-9,103.15
Bill Pmt -Check	02/06/2023	EFT	P. G. & E.	X	-445.78	-9,548.93
Bill Pmt -Check	02/07/2023	EFT	CA State Disburse...	X	-400.00	-9,948.93
Bill Pmt -Check	02/09/2023	EFT	Frontier Communica...	X	-308.62	-10,257.55
Bill Pmt -Check	02/09/2023	EFT	Frontier Communica...	X	-268.34	-10,525.89
Bill Pmt -Check	02/09/2023	EFT	Frontier Communica...	X	-82.27	-10,608.16
Liability Check	02/13/2023	E-pay	EFTPS	X	-810.08	-11,418.24
Check	02/14/2023	10255	Bank of America Bu...	X	-2,019.56	-13,437.80
Bill Pmt -Check	02/14/2023	10257	Cazadero Supply	X	-758.26	-14,196.06
Bill Pmt -Check	02/14/2023	10264	Nick Barbieri Trucki...	X	-513.03	-14,709.09
Bill Pmt -Check	02/14/2023	10263	Law Offices of Willia...	X	-500.00	-15,209.09
Bill Pmt -Check	02/14/2023	10259	Complete Welders S...	X	-86.62	-15,295.71
Bill Pmt -Check	02/14/2023	10256	Caplan, Nancy	X	-34.13	-15,329.84
Bill Pmt -Check	02/14/2023	10261	Dewart, Al	X	-22.12	-15,351.96
Bill Pmt -Check	02/14/2023	10258	Cazadero Water Co...	X	-20.20	-15,372.16
Bill Pmt -Check	02/16/2023	ACH	Comcast	X	-210.26	-15,582.42
Bill Pmt -Check	02/19/2023	10265	Ross Recreation Eq...	X	-119,214.53	-134,796.95
Bill Pmt -Check	02/20/2023	ACH	Recology Sonoma ...	X	-49.72	-134,846.67
Bill Pmt -Check	02/25/2023	ACH	McPhail Fuel Co.	X	-1,167.82	-136,014.49
Bill Pmt -Check	02/25/2023	ACH	McPhail Fuel Co.	X	-597.23	-136,611.72
Total Checks and Payments					-136,611.72	-136,611.72
Deposits and Credits - 1 item						
Liability Check	03/10/2023	E-pay	EFTPS	X	0.00	0.00
Total Deposits and Credits					0.00	0.00
Total Cleared Transactions					-136,611.72	-136,611.72
Cleared Balance					-136,611.72	150,686.07
Uncleared Transactions						
Checks and Payments - 10 items						
Paycheck	11/01/2022	10171	Endsley, Stephanie R		-369.40	-369.40
Paycheck	12/13/2022	10209	Endsley, Stephanie R		-1,231.48	-1,600.88
Paycheck	12/13/2022	10214	Berry {volunteer}, D...		-498.69	-2,099.57
Paycheck	12/31/2022	10229	Ward, Andre		-36.94	-2,136.51
Bill Pmt -Check	01/10/2023	10236	Marin Sonoma Mosq...		-64.85	-2,201.36
Paycheck	02/01/2023	10249	Endsley, Stephanie R		-184.70	-2,386.06
Paycheck	02/01/2023	10254	Shane, Stephen		-184.70	-2,570.76
Bill Pmt -Check	02/14/2023	10262	Fred Cummings Mot...		-23,013.83	-25,584.59
Bill Pmt -Check	02/14/2023	10260	Dept. of Cannabis C...		-180.92	-25,765.51
Bill Pmt -Check	02/28/2023	ACH	Comcast		-174.96	-25,940.47
Total Checks and Payments					-25,940.47	-25,940.47
Total Uncleared Transactions					-25,940.47	-25,940.47
Register Balance as of 02/28/2023					-162,552.19	124,745.60

Cazadero Community Services District
Reconciliation Detail
1-Community First CU -Checking, Period Ending 02/28/2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
New Transactions						
Checks and Payments - 11 items						
Paycheck	03/01/2023	10268	Dewart, Alan		-1,200.55	-1,200.55
Paycheck	03/01/2023	10271	Kulczewski, Sharon		-835.87	-2,036.42
Paycheck	03/01/2023	10270	Krausmann, Steven M		-606.80	-2,643.22
Paycheck	03/01/2023	10272	Schanz, Eric E.		-461.75	-3,104.97
Paycheck	03/01/2023	10267	Caplan, Nancy K.		-415.57	-3,520.54
Paycheck	03/01/2023	10269	Endsley, Stephanie R		-369.40	-3,889.94
Paycheck	03/01/2023	10273	Shane, Stephen		-184.70	-4,074.64
Paycheck	03/01/2023	10266	Barrio, Gabriel		-184.70	-4,259.34
Bill Pmt -Check	03/03/2023	ACH	P. G. & E.		-315.99	-4,575.33
Bill Pmt -Check	03/03/2023	ACH	P. G. & E.		-127.93	-4,703.26
Liability Check	03/10/2023	E-pay	EFTPS		-1,494.44	-6,197.70
Total Checks and Payments					-6,197.70	-6,197.70
Total New Transactions					-6,197.70	-6,197.70
Ending Balance					-168,749.89	118,547.90

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03/05/23

Cazadero Community Services District
Reconciliation Summary
2-Community First CU -Savings, Period Ending 02/28/2023

	<u>Feb 28, 23</u>
Beginning Balance	10,033.64
Cleared Transactions	
Deposits and Credits - 1 item	<u>0.77</u>
Total Cleared Transactions	<u>0.77</u>
Cleared Balance	<u><u>10,034.41</u></u>
Register Balance as of 02/28/2023	10,034.41
Ending Balance	10,034.41

Cazadero Community Services District
Reconciliation Detail
2-Community First CU -Savings, Period Ending 02/28/2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						10,033.64
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	02/28/2023			X	0.77	0.77
Total Deposits and Credits					0.77	0.77
Total Cleared Transactions					0.77	0.77
Cleared Balance					0.77	10,034.41
Register Balance as of 02/28/2023					0.77	10,034.41
Ending Balance					<u>0.77</u>	<u>10,034.41</u>

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03/05/23

Cazadero Community Services District
Reconciliation Summary
3-Community First CU - Park Dev, Period Ending 02/28/2023

	<u>Feb 28, 23</u>
Beginning Balance	60,089.48
Cleared Transactions	
Deposits and Credits - 1 item	<u>4.61</u>
Total Cleared Transactions	<u>4.61</u>
Cleared Balance	<u><u>60,094.09</u></u>
Register Balance as of 02/28/2023	60,094.09
Ending Balance	60,094.09

**Cazadero Community Services District
Reconciliation Detail
3-Community First CU - Park Dev, Period Ending 02/28/2023**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						60,089.48
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	02/28/2023			X	4.61	4.61
Total Deposits and Credits					4.61	4.61
Total Cleared Transactions					4.61	4.61
Cleared Balance					4.61	60,094.09
Register Balance as of 02/28/2023					4.61	60,094.09
Ending Balance					<u>4.61</u>	<u>60,094.09</u>

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03/05/23

Cazadero Community Services District
Reconciliation Summary
SonomaCo Pooled Investment Fund, Period Ending 02/28/2023

	<u>Feb 28, 23</u>
Beginning Balance	202,554.31
Cleared Balance	202,554.31
Register Balance as of 02/28/2023	202,554.31
Ending Balance	202,554.31

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Cazadero Community Services District
Reconciliation Detail
SonomaCo Pooled Investment Fund, Period Ending 02/28/2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						202,554.31
Cleared Balance						202,554.31
Register Balance as of 02/28/2023						202,554.31
Ending Balance						202,554.31

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03/05/23

Cazadero Community Services District
Reconciliation Summary
L. A. I. F., Period Ending 02/28/2023

	<u>Feb 28, 23</u>
Beginning Balance	228,799.95
Cleared Balance	228,799.95
Register Balance as of 02/28/2023	228,799.95
Ending Balance	228,799.95

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Cazadero Community Services District

Reconciliation Detail

L. A. I. F., Period Ending 02/28/2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						228,799.95
Cleared Balance						228,799.95
Register Balance as of 02/28/2023						228,799.95
Ending Balance						<u>228,799.95</u>

Cazadero Community Services District
Check Detail
February 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -C...	ACH	02/16/2023	Comcast	1-Community First C...		-210.26
Bill	7647-2/1-28/23	01/21/2023		Stn 1 Internet	-210.26	210.26
TOTAL					-210.26	210.26
Bill Pmt -C...	ACH	02/20/2023	Recology Sonoma Marin	1-Community First C...		-49.72
Bill	34686659	01/31/2023		Stn 2 Garbage	-49.72	49.72
TOTAL					-49.72	49.72
Bill Pmt -C...	ACH	02/25/2023	McPhail Fuel Co.	1-Community First C...		-597.23
Bill	U108E191	01/05/2023		Stn 2 Propane	-597.23	597.23
TOTAL					-597.23	597.23
Bill Pmt -C...	ACH	02/25/2023	McPhail Fuel Co.	1-Community First C...		-1,167.82
Bill	U1034971	01/18/2023		Stn 2 Propane	-1,167.82	1,167.82
TOTAL					-1,167.82	1,167.82
Bill Pmt -C...	ACH	02/28/2023	Comcast	1-Community First C...		-174.96
Bill	4727-2/7-3/6/23	02/03/2023		Stn 2 Internet	-174.96	174.96
TOTAL					-174.96	174.96
Bill Pmt -C...	EFT	02/06/2023	P. G. & E.	1-Community First C...		-445.78
Bill	4044-12/15-1/13...	01/20/2023		Street Lights Electricity	-445.78	445.78
TOTAL					-445.78	445.78
Bill Pmt -C...	EFT	02/07/2023	CA State Disbursemen...	1-Community First C...		-400.00
Bill	2023-FEB	02/01/2023		2100 · Payroll Liabilities	-400.00	400.00
TOTAL					-400.00	400.00
Bill Pmt -C...	EFT	02/09/2023	Frontier Communicati...	1-Community First C...		-82.27
Bill	1825-1/16-2/15/23	01/16/2023		Stn 2 Telephone	-82.27	82.27
TOTAL					-82.27	82.27
Bill Pmt -C...	EFT	02/09/2023	Frontier Communicati...	1-Community First C...		-308.62
Bill	1755-1/16-2/15/23	01/16/2023		Stn 1 Telephone	-308.62	308.62
TOTAL					-308.62	308.62
Bill Pmt -C...	EFT	02/09/2023	Frontier Communicati...	1-Community First C...		-268.34
Bill	5185-1/16-2/15/23	01/16/2023		Station 1 Emergency ...	-268.34	268.34
TOTAL					-268.34	268.34

Cazadero Community Services District Check Detail February 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Liability Ch...	E-pay	02/13/2023	EFTPS	1-Community First C...		-810.08
				2100 · Payroll Liabilities	-156.00	156.00
				2100 · Payroll Liabilities	-265.05	265.05
				2100 · Payroll Liabilities	-265.05	265.05
				2100 · Payroll Liabilities	-61.99	61.99
				2100 · Payroll Liabilities	-61.99	61.99
TOTAL					-810.08	810.08
Paycheck	10246	02/01/2023	Barrio, Gabriel	1-Community First C...		-702.80
				Stipend	-800.00	800.00
				5910 · Payroll Expenses	-0.80	0.80
				2100 · Payroll Liabilities	0.80	-0.80
				2100 · Payroll Liabilities	36.00	-36.00
				5910 · Payroll Expenses	-49.60	49.60
				2100 · Payroll Liabilities	49.60	-49.60
				2100 · Payroll Liabilities	49.60	-49.60
				5910 · Payroll Expenses	-11.60	11.60
				2100 · Payroll Liabilities	11.60	-11.60
				2100 · Payroll Liabilities	11.60	-11.60
				5910 · Payroll Expenses	-28.80	28.80
				2100 · Payroll Liabilities	28.80	-28.80
TOTAL					-702.80	702.80
Paycheck	10247	02/01/2023	Caplan, Nancy K.	1-Community First C...		-415.58
				5910 · Payroll Expenses	-450.00	450.00
				5910 · Payroll Expenses	-0.45	0.45
				2100 · Payroll Liabilities	0.45	-0.45
				5910 · Payroll Expenses	-27.90	27.90
				2100 · Payroll Liabilities	27.90	-27.90
				2100 · Payroll Liabilities	27.90	-27.90
				5910 · Payroll Expenses	-6.52	6.52
				2100 · Payroll Liabilities	6.52	-6.52
				2100 · Payroll Liabilities	6.52	-6.52
				5910 · Payroll Expenses	-16.20	16.20
				2100 · Payroll Liabilities	16.20	-16.20
TOTAL					-415.58	415.58
Paycheck	10248	02/01/2023	Dewart, Alan	1-Community First C...		-1,896.94
				5910 · Payroll Expenses	-500.00	500.00
				Stipend	-1,600.00	1,600.00
				5910 · Payroll Expenses	-2.10	2.10
				2100 · Payroll Liabilities	2.10	-2.10
				2100 · Payroll Liabilities	15.00	-15.00
				5910 · Payroll Expenses	-130.20	130.20
				2100 · Payroll Liabilities	130.20	-130.20
				2100 · Payroll Liabilities	130.20	-130.20
				5910 · Payroll Expenses	-30.45	30.45
				2100 · Payroll Liabilities	30.45	-30.45
				2100 · Payroll Liabilities	30.45	-30.45
				2100 · Payroll Liabilities	27.41	-27.41
				5910 · Payroll Expenses	-75.60	75.60
				2100 · Payroll Liabilities	75.60	-75.60
TOTAL					-1,896.94	1,896.94

Cazadero Community Services District
Check Detail
February 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Paycheck	10249	02/01/2023	Endsley, Stephanie R	1-Community First C...		-184.70
				Stipend	-200.00	200.00
				5910 · Payroll Expenses	-0.20	0.20
				2100 · Payroll Liabilities	0.20	-0.20
				5910 · Payroll Expenses	-12.40	12.40
				2100 · Payroll Liabilities	12.40	-12.40
				2100 · Payroll Liabilities	12.40	-12.40
				5910 · Payroll Expenses	-2.90	2.90
				2100 · Payroll Liabilities	2.90	-2.90
				2100 · Payroll Liabilities	2.90	-2.90
TOTAL					-184.70	184.70
Paycheck	10250	02/01/2023	Krausmann, Steven M	1-Community First C...		-606.80
				5910 · Payroll Expenses	-800.00	800.00
				5910 · Payroll Expenses	-0.80	0.80
				2100 · Payroll Liabilities	0.80	-0.80
				2100 · Payroll Liabilities	97.00	-97.00
				5910 · Payroll Expenses	-49.60	49.60
				2100 · Payroll Liabilities	49.60	-49.60
				2100 · Payroll Liabilities	49.60	-49.60
				5910 · Payroll Expenses	-11.60	11.60
				2100 · Payroll Liabilities	11.60	-11.60
				2100 · Payroll Liabilities	11.60	-11.60
				2100 · Payroll Liabilities	35.00	-35.00
				5910 · Payroll Expenses	-28.80	28.80
				2100 · Payroll Liabilities	28.80	-28.80
TOTAL					-606.80	606.80
Paycheck	10251	02/01/2023	Kulczewski, Sharon	1-Community First C...		-1,408.07
				5914 · Admin Payroll ...	-1,687.50	1,687.50
				5910 · Payroll Expenses	-1.68	1.68
				2100 · Payroll Liabilities	1.68	-1.68
				2100 · Payroll Liabilities	132.00	-132.00
				5910 · Payroll Expenses	-104.63	104.63
				2100 · Payroll Liabilities	104.63	-104.63
				2100 · Payroll Liabilities	104.63	-104.63
				5910 · Payroll Expenses	-24.47	24.47
				2100 · Payroll Liabilities	24.47	-24.47
				2100 · Payroll Liabilities	24.47	-24.47
				2100 · Payroll Liabilities	18.33	-18.33
				5910 · Payroll Expenses	-60.75	60.75
				2100 · Payroll Liabilities	60.75	-60.75
TOTAL					-1,408.07	1,408.07
Paycheck	10252	02/01/2023	Loewen, Thomas	1-Community First C...		-708.20
				Stipend	-1,200.00	1,200.00
				2100 · Payroll Liabilities	400.00	-400.00
				5910 · Payroll Expenses	-1.20	1.20
				2100 · Payroll Liabilities	1.20	-1.20
				5910 · Payroll Expenses	-74.40	74.40
				2100 · Payroll Liabilities	74.40	-74.40
				2100 · Payroll Liabilities	74.40	-74.40
				5910 · Payroll Expenses	-17.40	17.40
				2100 · Payroll Liabilities	17.40	-17.40
				2100 · Payroll Liabilities	17.40	-17.40
TOTAL					-708.20	708.20

Cazadero Community Services District Check Detail February 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Paycheck	10253	02/01/2023	Schanz, Eric E.	1-Community First C...		-461.75
				5910 · Payroll Expenses	-500.00	500.00
				5910 · Payroll Expenses	-0.50	0.50
				2100 · Payroll Liabilities	0.50	-0.50
				5910 · Payroll Expenses	-31.00	31.00
				2100 · Payroll Liabilities	31.00	-31.00
				2100 · Payroll Liabilities	31.00	-31.00
				5910 · Payroll Expenses	-7.25	7.25
				2100 · Payroll Liabilities	7.25	-7.25
				2100 · Payroll Liabilities	7.25	-7.25
				5910 · Payroll Expenses	-18.00	18.00
				2100 · Payroll Liabilities	18.00	-18.00
TOTAL					-461.75	461.75
Paycheck	10254	02/01/2023	Shane, Stephen	1-Community First C...		-184.70
				Stipend	-200.00	200.00
				5910 · Payroll Expenses	-0.20	0.20
				2100 · Payroll Liabilities	0.20	-0.20
				5910 · Payroll Expenses	-12.40	12.40
				2100 · Payroll Liabilities	12.40	-12.40
				2100 · Payroll Liabilities	12.40	-12.40
				5910 · Payroll Expenses	-2.90	2.90
				2100 · Payroll Liabilities	2.90	-2.90
				2100 · Payroll Liabilities	2.90	-2.90
TOTAL					-184.70	184.70
Check	10255	02/14/2023	Bank of America Busin...	1-Community First C...		-2,019.56
				Bank of America Credi...	-2,019.56	2,019.56
TOTAL					-2,019.56	2,019.56
Bill Pmt -C...	10256	02/14/2023	Caplan, Nancy	1-Community First C...		-34.13
Bill	2000107-82144...	01/30/2023		6080 · Household Sup...	-34.13	34.13
TOTAL					-34.13	34.13
Bill Pmt -C...	10257	02/14/2023	Cazadero Supply	1-Community First C...		-758.26
Bill	112261	12/15/2022		Station 1 Mntce	-97.01	97.01
Bill	112294	12/28/2022		Station 1 Mntce	-23.86	23.86
Bill	112316	01/01/2023		Station 1 Mntce	-40.50	40.50
				6149 · Maintenance-R...	-348.19	348.19
				6881 · Safety Equip	-97.54	97.54
				6140 · Apparatus Mai...	-23.20	23.20
Bill	112363	01/20/2023		6140 · Apparatus Mai...	-58.57	58.57
Bill	112380	01/25/2023		Station 1 Mntce	-49.87	49.87
Bill	112391	01/31/2023		6881 · Safety Equip	-19.52	19.52
TOTAL					-758.26	758.26
Bill Pmt -C...	10258	02/14/2023	Cazadero Water Comp...	1-Community First C...		-20.20
Bill	10/10/22-1/20/23	01/30/2023		Stn 1 Water	-20.04	20.04
				Stn 1 Water	-0.16	0.16
TOTAL					-20.20	20.20

Cazadero Community Services District Check Detail February 2023

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -C...	10259	02/14/2023	Complete Welders Sup...	1-Community First C...		-86.62
Bill	02250500	01/31/2023		6261 · Medical Equip	-86.62	86.62
TOTAL					-86.62	86.62
Bill Pmt -C...	10260	02/14/2023	Dept. of Cannabis Con...	1-Community First C...		-180.92
Bill	22071401-NA	01/10/2023		6140 · Apparatus Mai...	-180.92	180.92
TOTAL					-180.92	180.92
Bill Pmt -C...	10261	02/14/2023	Dewart, Al	1-Community First C...		-22.12
Bill	EBAY24-09501-...	12/20/2022		Parks Maintenance-Pl...	-22.12	22.12
TOTAL					-22.12	22.12
Bill Pmt -C...	10262	02/14/2023	Fred Cummings Motor...	1-Community First C...		-23,013.83
Bill	13243	12/24/2022		Equipment	-23,013.83	23,013.83
TOTAL					-23,013.83	23,013.83
Bill Pmt -C...	10263	02/14/2023	Law Offices of William...	1-Community First C...		-500.00
Bill	10885	02/03/2023		6610 · Legal	-500.00	500.00
TOTAL					-500.00	500.00
Bill Pmt -C...	10264	02/14/2023	Nick Barbieri Trucking,...	1-Community First C...		-513.03
Bill	0007935-IN	01/06/2023		7201 · Gas & Oil	-252.69	252.69
Bill	0007954-IN	01/10/2023		7201 · Gas & Oil	-260.34	260.34
TOTAL					-513.03	513.03
Bill Pmt -C...	10265	02/19/2023	Ross Recreation Equip...	1-Community First C...		-119,214.53
Bill	122577	02/17/2023		7335 · Park Developm...	-119,214.53	119,214.53
TOTAL					-119,214.53	119,214.53

Cazadero Community Services District
Deposit Detail
February 2023

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Amount</u>
Deposit	02/28/2023		2-Community First CU -Savings	0.77
			1704 · Comm First CU - Savings	-0.77
TOTAL				-0.77
Deposit	02/28/2023		3-Community First CU - Park Dev	4.61
			1704 · Comm First CU - Savings	-4.61
TOTAL				-4.61

1:36 PM

03/12/23

Cazadero Community Services District
Reconciliation Summary
Bank of America Credit Card, Period Ending 02/27/2023

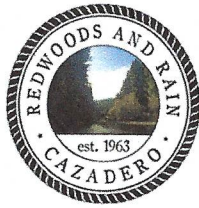
	<u>Feb 27, 23</u>	
Beginning Balance		2,019.56
Cleared Transactions		
Charges and Cash Advances - 7 items	-5,318.11	
Payments and Credits - 2 items	2,294.78	
Total Cleared Transactions	<u>-3,023.33</u>	
Cleared Balance		<u>5,042.89</u>
Uncleared Transactions		
Payments and Credits - 2 items	5,334.89	
Total Uncleared Transactions	<u>5,334.89</u>	
Register Balance as of 02/27/2023		<u>-292.00</u>
New Transactions		
Charges and Cash Advances - 2 items	-115.99	
Total New Transactions	<u>-115.99</u>	
Ending Balance		<u><u>-176.01</u></u>

Cazadero Community Services District Reconciliation Detail

Bank of America Credit Card, Period Ending 02/27/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						2,019.56
Cleared Transactions						
Charges and Cash Advances - 7 items						
Credit Card Charge	01/27/2023	50576...	Bank of America Bu...	X	-3,626.49	-3,626.49
Credit Card Charge	02/01/2023	A3FE...	Streamline	X	-100.00	-3,726.49
Credit Card Charge	02/03/2023	612995	AED Superstore	X	-980.17	-4,706.66
Credit Card Charge	02/06/2023	117131	Bank of America Bu...	X	-281.78	-4,988.44
Credit Card Charge	02/06/2023	18749...	Zoom Video Commu...	X	-14.99	-5,003.43
Credit Card Charge	02/14/2023	32078...	Bank of America Bu...	X	-58.49	-5,061.92
Credit Card Charge	02/15/2023	23513...	Lowe's	X	-256.19	-5,318.11
Total Charges and Cash Advances					-5,318.11	-5,318.11
Payments and Credits - 2 items						
Credit Card Credit	02/04/2023	02042...	Bank of America Bu...	X	275.22	275.22
Check	02/14/2023	10255	Bank of America Bu...	X	2,019.56	2,294.78
Total Cleared Transactions					-3,023.33	-3,023.33
Cleared Balance					3,023.33	5,042.89
Uncleared Transactions						
Payments and Credits - 2 items						
General Journal	06/30/2021	06302...			292.00	292.00
Bill	02/27/2023	01/28-...	Bank of America Bu...		5,042.89	5,334.89
Total Uncleared Transactions					5,334.89	5,334.89
Register Balance as of 02/27/2023					-2,311.56	-292.00
New Transactions						
Charges and Cash Advances - 2 items						
Credit Card Charge	03/01/2023	A3FE...	Streamline		-100.00	-100.00
Credit Card Charge	03/06/2023	19184...	Zoom Video Commu...		-15.99	-115.99
Total Charges and Cash Advances					-115.99	-115.99
Total New Transactions					-115.99	-115.99
Ending Balance					-2,195.57	-176.01

ACTION ITEMS



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

RESOLUTION 22/23-17

RESOLUTION CONFIRMING CONTRACT WITH ROSS RECREATION EQUIPMENT

WHEREAS, the Board of Directors solicited bids from several vendors of playground equipment for the Cazadero Community Services District park development project;

AND WHEREAS, the Board of Directors received only one bid from Ross Recreation Equipment;

NOW THEREFORE, BE IT RESOLVED, the Board of Directors approves and confirms the contract with Ross Recreation Equipment dated August 11, 2022, in the amount of \$160,674.53.

THE FOREGOING RESOLUTION was introduced by Director _____ who moved its adoption, seconded by Director _____, and adopted on a roll call vote of the members of said Board as follows:

Director P. Barry _____
Director M. Berry _____
Director H. Canelis _____
Director D. DeBeaune _____
Director S. Griswold _____

AYES _____ NOES _____ ABSTAIN _____ ABSENT _____

WHEREUPON, the President of the Board declared the foregoing Resolution adopted, and **SO ORDERED**.

Paul Barry, Board President

Maureen Berry, Secretary of the Board

Homer Canelis, Director

Daina DeBeaune, Director

Scott Griswold, Director

Date

**CAZADERO COMMUNITY
SERVICES DISTRICT**

Financial Statements

For the Fiscal Year Ended June 30, 2022
(With Comparative Amounts for Year 2021)

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

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Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the and for the years ended June 30, 2022, and 2021, and the related notes to the financial statements, which collectively comprise the Cazadero Community Service District, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Cazadero Community Service District, as of June 30, 2022, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison (pages 24-25) information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Blomberg & Griffin, A.C.

Stockton, Ca.

February 8, 2023

**CAZADERO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022 and 2021**

As management of the Cazadero Community Services District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the years ended June 30, 2022 and 2021. We encourage readers to consider the information presented here in conjunction with the District's financial statements (pages 8-13) and the accompanying notes to the basic financial statements (pages 14-22).

Financial Highlights

- The assets of the District exceeded its liabilities at the close of the year ended June 30, 2022 by \$2,253,794 (net position). Of this amount, \$788,423 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. The assets of the District exceeded its liabilities at the close of the year ended June 30, 2021 by \$2,148,048 (net position). Of this amount, \$719,959 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. Further detail can be found on page 8.
- As of the close of the years ending June 30, 2022 and 2021, the District's governmental funds reported an ending fund balance of \$788,423 and \$719,959 respectively. Further detail can be found on page 10.

Overview of the Financial Statements

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

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

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

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

**CAZADERO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022 and 2021**

Overview of the Financial Statements (continued)

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

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

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

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

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

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

Government-wide Financial Analysis:

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$2,253,794 and \$2,148,048 on June 30, 2022 and 2021, respectively. Further details can be found below and on page 8.

**CAZADERO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022 and 2021**

Government-wide Financial Analysis: (continued)

TABLE 1: NET POSITION

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>\$ Change</u>	<u>% Change</u>
Assets				
Current and Other Assets	\$ 801,863	\$ 801,216	\$ 647	0.08%
Capital Assets	<u>1,499,483</u>	<u>1,495,417</u>	<u>4,066</u>	<u>0.27%</u>
Total Assets	<u>2,301,346</u>	<u>2,296,633</u>	<u>4,713</u>	<u>0.21%</u>
Liabilities				
Current Liabilities	47,552	114,473	(66,921)	-58.46%
Long-Term Liabilities	<u>-</u>	<u>34,112</u>	<u>(34,112)</u>	<u>-100.00%</u>
Total Liabilities	<u>47,552</u>	<u>148,585</u>	<u>(101,033)</u>	<u>-68.00%</u>
Net Position				
Invested in Capital Assets, net of related debt	1,465,371	1,428,089	37,282	2.61%
Unrestricted	<u>788,423</u>	<u>719,959</u>	<u>68,464</u>	<u>9.51%</u>
Total Net Position	<u>\$ 2,253,794</u>	<u>\$ 2,148,048</u>	<u>\$ 105,746</u>	<u>4.92%</u>

The balance of the unrestricted net position \$788,423 and \$719,959 for June 30, 2022 and 2021, respectively, may be used to meet the District's ongoing obligations to citizens and vendors.

At the end of the current fiscal years ended June 30, 2022 and 2021, the District is able to report positive balances in all categories of net position.

**CAZADERO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022 and 2021**

Overview of the Financial Statements (continued)

Government-wide activities:

Government-wide activities changed the District's net position by \$384,199 and \$174,474 for the years ended June 30, 2022 and 2021, respectively. This change is a result of net income in the governmental activities. Further information can be found below and on page 9.

TABLE 2: CHANGES IN NET POSITION

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>\$ Change</u>	<u>% Change</u>
Revenues				
Program Revenues:				
Public safety -				
Fire Protection	\$ 64,915	\$ 143,508	\$ (78,593)	-54.77%
General Revenues:				
Taxes	317,642	302,133	15,509	5.13%
Investment Earnings	2,343	1,624	719	44.27%
Interest expense	(1,778)	(2,745)	967	-35.23%
Grants & Donations	77,052	305,328	(228,276)	-74.76%
Other Income	-	-	-	0.00%
Total Revenues	<u>460,174</u>	<u>749,848</u>	<u>(289,674)</u>	<u>-38.63%</u>
Program Expenses				
Public Safety	<u>354,428</u>	<u>365,649</u>	<u>(11,221)</u>	<u>-3.07%</u>
Total Expenses	<u>354,428</u>	<u>365,649</u>	<u>(11,221)</u>	<u>-3.07%</u>
Change in Net Position	<u>\$ 105,746</u>	<u>\$ 384,199</u>	<u>\$ (278,453)</u>	<u>-72.48%</u>

Financial Analysis of the Government's Funds

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

Governmental Funds

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

As of the years ended June 30, 2022 and 2021, the District's governmental funds reported ending fund balances of \$788,423 and \$719,959 respectively.

**CAZADERO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022 and 2021**

Financial Analysis of the Government's Funds (continued)

The general fund is the chief operating fund of the District. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balances to total fund expenditures. Unassigned fund balance represents 200 percent for 2022 and 104 percent for 2021 of total government fund expenditures which were \$393,488 and \$690,008 for June 30, 2022 and 2021, respectively. See page 11 for further detail.

General Fund Budgetary Highlights

FY 2022-2021 Budget:

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

FY 2020-2021 Budget:

Revenues were more than budget by \$453,238 and expenditures were more than budget by \$394,720. There was an overall positive impact of \$58,518.

Capital Assets

The District's investment in capital assets, as of June 30, 2022 and 2021, amounts to \$1,499,483 and \$1,495,417 (net of accumulated depreciation), respectively.

Debt Administration

As of June 30, 2022, and June 30, 2021, the District has a note payable of \$34,112 and \$67,328 respectively. The District has acquired a fire engine through a capital lease. The District is required to make annual payment of \$35,033 and the final payment will be in June of 2023.

Request for Information

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

CAZADERO COMMUNITY SERVICES DISTRICT
Statement of Net Position
June 30, 2022 and 2021

	2022 Governmental Activities	2021 Governmental Activities
ASSETS		
Current Assets:		
Cash and Investments	\$ 781,770	\$ 785,300
Interest Receivable	455	327
Prepaid Obligation	-	-
Due From Other Governments	19,638	15,589
Total Current Assets	801,863	801,216
Noncurrent Assets:		
Land	211,838	211,838
Construction in Progress	-	-
Building, Improvements and Equipment	2,286,892	2,179,827
Accumulated Depreciation	(999,247)	(896,248)
Total Noncurrent Assets	1,499,483	1,495,417
Total Assets	\$ 2,301,346	\$ 2,296,633
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 7,688	\$ 78,968
Accrued Liabilities	5,752	2,289
Westamerica Loan-Due Within One Year	34,112	33,216
Total Current Liabilities	47,552	114,473
Noncurrent Liabilities:		
Westamerica Loan-Due After One Year	-	34,112
Total Noncurrent Liabilities	-	34,112
Total Liabilities	47,552	148,585
NET POSITION		
Invested in Capital Assets, Net of Related Debt	1,465,371	1,428,089
Unrestricted	788,423	719,959
Total Net Position	2,253,794	2,148,048
Total Liabilities and Net Position	\$ 2,301,346	\$ 2,296,633

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, 2022 and 2021

	Governmental Activities	
	2022	2021
EXPENDITURES/EXPENSES:		
Salaries & Employee Benefits	\$ 136,478	\$ 154,038
Service and supplies	114,951	135,944
Depreciation Expense	102,999	75,667
	354,428	365,649
PROGRAM REVENUES:		
Intergovernmental Revenue	64,915	143,508
	64,915	143,508
Net Program Income (Expenses)	(289,513)	(222,141)
GENERAL REVENUES:		
Taxes and Assessment	317,642	302,133
Investment Income	2,343	1,624
Interest Expenses	(1,778)	(2,745)
Grants and Donations	77,052	305,328
	395,259	606,340
Change in Net Position	105,746	384,199
Net Position - Beginning of Year	2,148,048	1,763,849
Net Position - End of Year	\$ 2,253,794	\$ 2,148,048

The accompanying notes are an integral part of the financial statements

CAZADERO COMMUNITY SERVICES DISTRICT
 Governmental Fund
 Balance Sheet
 June 30, 2022 and 2021

	Governmental Activities	
	2022	2021
ASSETS:		
Cash and Investments	\$ 781,770	\$ 785,300
Due From Other Governments	19,638	15,589
Prepaid Obligation	-	-
Interest Receivable	455	327
	<u>455</u>	<u>327</u>
 Total Assets	<u>\$ 801,863</u>	<u>\$ 801,216</u>
 LIABILITIES and FUND BALANCES:		
Liabilities:		
Accounts Payable	\$ 7,688	\$ 78,968
Accrued Liabilities	5,752	2,289
	<u>5,752</u>	<u>2,289</u>
 Total Liabilities	<u>13,440</u>	<u>81,257</u>
 Fund Balances:		
Committed for Current Loan Payments	34,112	33,216
Assigned for Future Loan Payments	34,112	34,650
Assigned for Park Development	8,300	8,300
Unassigned	711,899	643,793
	<u>711,899</u>	<u>643,793</u>
 Total Fund Balances	<u>788,423</u>	<u>719,959</u>
 Total Liabilities and Fund Balances	<u>\$ 801,863</u>	<u>\$ 801,216</u>

The accompanying notes are an integral part of the financial statements

CAZADERO COMMUNITY SERVICES DISTRICT
Statement of Government Fund, Revenues, Expenditures, and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	Governmental Activities	
	2022	2021
GENERAL REVENUES:		
Taxes and Assessments	\$ 317,642	\$ 302,133
Intergovernmental Revenues	64,915	143,508
Unrestricted Investment Earnings	2,343	1,624
Grants and Donations	77,052	305,328
Miscellaneous	-	-
Total Revenues	461,952	752,593
EXPENDITURES:		
Operating Expenditures:		
Salaries and Employee Benefits	136,478	154,038
Services and Supplies	114,910	135,944
Capital Outlay	107,066	364,992
Debt Service		
Principal Retired	33,216	32,289
Interest	1,818	2,745
Total Expenditures	393,488	690,008
Transfers	-	-
Net Change in Fund Balances	68,464	62,585
Fund Balances - Beginning of Year	719,959	657,374
Fund Balances - End of Year	\$ 788,423	\$ 719,959

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, 2022 and 2021

	Governmental Activities			
	2022	2021		
Total Fund Balances - Governmental Funds	\$ 788,423	\$ 719,959		
<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>				
	2022	2021		
Historical Cost	2,498,730	2,391,665		
Accumulated Depreciation	(999,247)	(896,248)	1,499,483	1,495,417
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			(34,112)	(67,328)
Net Position - Governmental Activities	\$ 2,253,794	\$ 2,148,048		

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, 2022 and 2021

	Governmental Activities	
	2022	2021
Net Change in Fund Balances - Governmental Funds	\$ 68,464	\$ 62,585
<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>		
	2022	2021
Add - Capital Outlay	107,065	364,992
Deduct - Depreciation expense	(102,999)	(75,667)
	4,066	289,325
<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>	33,216	32,289
Change in Net Position - Government Wide	\$ 105,746	\$ 384,199

The accompanying notes are an integral part of the financial statements

CAZADERO COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**A. Reporting Entity:**

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

Government-wide and Fund Financial Statements

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

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

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

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

CAZADERO COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

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

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

Assets, Liabilities, and Net Position or Fund Balance

1. Cash and Investments

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

2. Property Taxes

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

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

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

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

CAZADERO COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Capital Assets:

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

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

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

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

4. Net Position:

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

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

CAZADERO COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****5. Fund Balance:**

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

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

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

CAZADERO COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**GASB 54 Fund Balance Classifications by Purpose**

Committed – Committed fund balance of \$34,112 and \$33,216 on June 30, 2022, and 2021, respectively, represents the current portion of long-term debt expected to be paid with current financial resources.

Assigned – Assigned fund balance of \$8,300 and \$42,412 on June 30, 2022, and 2021 respectively, represents funds sets aside for future loan payments and park development.

Unassigned – The District has unassigned fund balance in the amount of \$746,011 and \$644,331 on June 30, 2022, and 2021, respectively. As of June 30, 2022, and 2021, total fund balance was \$788,423 and \$719,959, respectively.

6. Use of Estimates:

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

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**A. Budgetary Information:**

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

CAZADERO COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2022 and 2021

NOTE 3 **CASH AND INVESTMENTS**

Cash and investments on June 30, 2022 and 2021 consisted of the following:

Investment in the California Local Agency Investment Fund (LAIF)

The District retains one account in a credit union. The District is a voluntary participant in the Local Agency Investment Fund (LAIF) 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, 2022, and 2021, the balance of such deposits was \$226,415 and \$222,785, respectively.

The amount of cash at June 30, 2022 and 2021, are as follows:

	2022	2021
Cash with Community First, C.U.	\$ 354,022	\$ 359,330
Cash with County Investment Fund	201,333	200,186
Cash with Local Agency Investment Fund	226,415	225,785
Total Cash	\$ 781,770	\$ 785,301

NOTE 4 **DUE FROM OTHER GOVERNMENTS**

The amount for due from other government for the fiscal years ended June 30, 2022 and 2021 are as follows:

	2022	2021
Due from Other Governements	\$ 19,638	\$ 15,589
Total	\$ 19,638	\$ 15,589

CAZADERO COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2022 and 2021

NOTE 5 **CAPITAL ASSETS**

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

	Beginning Balance <u>July 1, 2021</u>	Additions	Retirements	Ending Balance <u>June 30, 2022</u>
Capital assets, not being depreciated:				
Land	\$ 211,838	\$ -	\$ -	\$ 211,838
Construction in Progress	147,241	-	(147,241)	-
Total capital assets, not being depreciated	<u>359,079</u>	-	(147,241)	<u>211,838</u>
Capital assets, being depreciated:				
Building and Improvements	504,071	52,360	-	556,431
Equipment	1,163,523	459,873	-	1,623,396
Total capital assets, being depreciated	<u>1,667,594</u>	<u>512,233</u>	-	<u>2,179,827</u>
Less accumulated depreciation for:				
Building and Improvements	(154,856)	(11,056)	-	(165,912)
Equipment	(665,725)	(64,611)	-	(730,336)
Total accumulated depreciation	<u>(820,581)</u>	<u>(75,667)</u>	-	<u>(896,248)</u>
Total capital assets, being depreciated, net	<u>847,013</u>	<u>436,566</u>	-	<u>1,283,579</u>
Capital assets, net	<u>\$ 1,206,092</u>	<u>\$ 436,566</u>	<u>\$ -</u>	<u>\$ 1,495,417</u>

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

	<u>2022</u>	<u>2021</u>
Governmental Activities:		
Public Safety - Fire Protection	<u>\$ 75,667</u>	<u>\$ 73,057</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 75,667</u>	<u>\$ 73,057</u>

CAZADERO COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2022 and 2021

NOTE 5 **CAPITAL ASSETS** (continued)

Summary of changes in capital assets for the year ended June 30, 2021, is as follows:

	Beginning Balance July 1, 2020	Additions	Retirements	Ending Balance June 30, 2021
Capital assets, not being depreciated:				
Land	\$ 211,838	\$ -	\$ -	\$ 211,838
Construction in Progress	-	-	-	-
Total capital assets, not being depreciated	<u>211,838</u>	<u>-</u>	<u>-</u>	<u>211,838</u>
Capital assets, being depreciated:				
Building and Improvements	556,431	50,712	-	607,143
Equipment	1,623,396	56,354	-	1,679,750
Total capital assets, being depreciated	<u>2,179,827</u>	<u>107,066</u>	<u>-</u>	<u>2,286,893</u>
Less accumulated depreciation for:				
Building and Improvements	(165,912)	(13,986)	-	(179,898)
Equipment	(730,336)	(89,013)	-	(819,349)
Total accumulated depreciation	<u>(896,248)</u>	<u>(102,999)</u>	<u>-</u>	<u>(999,247)</u>
Total capital assets, being depreciated, net	<u>1,283,579</u>	<u>4,067</u>	<u>-</u>	<u>1,287,646</u>
Capital assets, net	<u>\$ 1,495,417</u>	<u>\$ 4,067</u>	<u>\$ -</u>	<u>\$ 1,499,484</u>

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

	2021	2020
Governmental Activities:		
Public Safety - Fire Protection	<u>\$ 102,999</u>	<u>\$ 73,057</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 102,999</u>	<u>\$ 73,057</u>

CAZADERO COMMUNITY SERVICES DISTRICT
Notes to Basic Financial Statements
June 30, 2022 and 2021

NOTE 6 **LONG TERM DEBT**

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

	<u>Balance</u> <u>7/1/2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6/30/2022</u>	<u>Current</u> <u>Portion</u>
Lease -					
Westamerica	<u>\$ 67,328</u>	<u>\$ -</u>	<u>\$ 33,216</u>	<u>\$ 34,112</u>	<u>\$ 34,112</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</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	<u>34,112</u>	<u>929</u>
	<u>\$ 34,112</u>	<u>\$ 929</u>

NOTE 7 **OTHER INFORMATION**

Risk Management

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

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

Litigation

There is no pending or threatening litigation which would have a material effect on the financial statements of the District.

NOTE 8 **SUBSEQUENT EVENTS**

Management has evaluated subsequent events through February 08, 2023, 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, 2022

	<u>Budgeted Amounts</u>		<u>Actual - Budgetary Basis</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Beginning Fund Balance			\$ 719,959	
Resources (Inflows)				
Taxes and Assessment	300,355	300,355	317,642	17,287
Intergovernmental Revenue	1,750	1,750	64,915	63,165
Unrestricted investment earnings	3,800	3,800	2,343	(1,457)
Grants and Donations	-	-	77,052	77,052
Amounts Available	<u>305,905</u>	<u>305,905</u>	<u>461,952</u>	<u>156,047</u>
Charges (Outflows)				
Salaries & Employee Benefits	108,572	108,572	136,478	(27,906)
Services and Supplies	154,147	154,147	114,910	39,237
Capital outlay	8,000	8,000	107,066	(99,066)
Debt service			-	
Principle retirement	33,216	33,216	33,216	-
Interest	1,820	1,820	1,818	2
Amounts Charged	<u>305,755</u>	<u>305,755</u>	<u>393,488</u>	<u>(87,733)</u>
Ending Fund Balance			<u>\$ 788,423</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual - Budgetary Basis</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Beginning Fund Balance			\$ 657,374	
Resources (Inflows)				
Taxes and Assessment	293,805	293,805	302,133	8,328
Intergovernmental Revenue	1,750	1,750	143,508	141,758
Unrestricted investment earnings	3,800	3,800	1,624	(2,176)
Grants and Donations	-	-	305,328	305,328
	<u>299,355</u>	<u>299,355</u>	<u>752,593</u>	<u>453,238</u>
Amounts Available				
Charges (Outflows)				
Salaries & Employee Benefits	82,986	82,986	154,038	(71,052)
Services and Supplies	169,269	169,269	135,944	33,325
Capital outlay	8,000	8,000	364,992	(356,992)
Debt service			-	
Principle retirement	31,492	31,492	32,289	(797)
Interest	3,541	3,541	2,745	796
	<u>295,288</u>	<u>295,288</u>	<u>690,008</u>	<u>(394,720)</u>
Amounts Charged				
Ending Fund Balance			<u>\$ 719,959</u>	

CAZADERO COMMUNITY SERVICES DISTRICT
Notes to Required Supplementary Information
June 30, 2022 and 2021

NOTE 1 - BUDGETARY INFORMATION

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

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

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

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be appropriated and honored during the subsequent year. The District had no encumbrances outstanding on June 30, 2022.

Upcoming LWCF Cycle: Applications Due June 1, 2023

To cazaderocsd@comcast.net



Office of Grants and Local Services

Upcoming Land and Water Conservation Fund (LWCF) Grant Cycle

The California Department of Parks and Recreation's Office of Grants and Local Services (OGALS) is pleased to announce the next Land and Water Conservation Fund cycle.

Applications are due June 1, 2023.

How Much Funding is Available?

Approximately **\$30 million** in projects will be selected.

What is the Maximum Grant Amount per Application?

\$6 Million! There is a minimum 50% match of the total project cost, therefore projects that are expected to cost at least \$12M can request the maximum grant amount of \$6M to be reimbursed through the LWCF program. There is no set minimum grant request amount.

Who is Eligible to Apply?

Cities, counties, federally-recognized tribes, joint powers authorities (JPA) where all members are public agencies, non-state agency recreation and park districts, and special districts with authority to acquire, operate, and maintain public park and recreation areas.

What Type of Projects are Eligible for LWCF?

Acquisition or Development projects for **outdoor** recreation opportunities. From urban to rural, neighborhood and city parks, to regional open space areas for outdoor recreation - all are eligible.

Extra credit is awarded to acquisition projects where the land will be readily available for park and recreation purposes upon the close of escrow. For example, an existing fire road that can be used by the public as a recreational trail immediately upon the transfer of land, can score bonus points.

Need to create or improve an existing park? All outdoor recreation features are eligible.

Examples of Outdoor Recreation Features Eligible for LWCF Grants:

- Athletic fields (soccer regulation size or "futbol-rapido," baseball/softball, football).
- Athletic courts (basketball, "futsal," tennis, pickleball).
- Community gardens, botanical orchards demonstration gardens and orchards.
- Dog park.
- Running track/walking loop, par course.
- Non-motorized trail, pedestrian/bicycle bridge, greenbelt/linear.
- Outdoor amphitheater/performing arts dance, music, and theater stage.
- Outdoor gym exercise equipment.
- Open space and natural area for recreation.
- Picnic/Bar-B-Que areas.
- Playground and tot lot.
- Plaza, Zocalo, Gazebo.
- Skate park, skating rink, and BMX or pump track (non-motorized bike tracks).
- Splash pad or outdoor pool, fishing pier or paddling launch site.
- Lighting to allow for extended nighttime use of a recreation feature.

Upcoming Application Webinars

OGALS will conduct two application workshops to assist applicants in understanding the program requirements during an interactive webinar where questions are encouraged!

To register for a webinar, please sign up using the following links:

[Tuesday, January 31 Workshop](#): 9:30am -12:00pm

[Wednesday, February 1 Workshop](#): 9:30am - 12:00pm

Applications are Due June 1, 2023, by 5:00pm

To apply, visit the [Land and Water Conservation Fund](#) program webpage. You may begin entering your application in [Submittable](#) now! The project selection criteria is designed for quick responses, and most are chart format, alleviating the need for long written narratives.

If you have any questions on the LWCF program, please contact your [Competitive Review Project Officer](#), assigned by county.

We look forward to your applications!

California Department of Parks and Recreation
Community Engagement Division
Office of Grants and Local Services' Competitive Review Team

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Office of Grants and Local Services <localservices@parks.ca.gov>

1/23/2023 10:41 AM



1075 Creekside Ridge Drive
Suite 240
Roseville, CA 95678

Phone: (916) 722-5550
Fax: (916) 722-5715
Website: capri-jpa.org

October 15, 2021

Mr. Paul Barry
Cazadero Community Services District
5980 Cazadero Hwy
Cazadero, CA 95421
Email: pbarry@cazadero-csd.org

VIA EMAIL ONLY

Dear Mr. Berry:

Thank you for the time devoted to the Cycle XVII District Visit that occurred on August 3, 2021.

As you know, CAPRI is a risk-sharing pool, which means that the effective risk management and loss prevention efforts of every member district have a direct impact on the results of the entire pool. The District Visitation Program is one of the many resources that CAPRI provides its members to enhance those efforts.

The enclosed report contains evaluations and recommendations which are the result of a survey of select facilities and our review of District administration and operations. In accordance with CAPRI guidelines, we ask that the District respond in writing to any recommendations within 45 days of this letter.

If you have any questions about the enclosed visitation report, please call our office.

Sincerely,

Kirk Andre

Safety Analyst



California Association for
Park & Recreation Indemnity

CAPRI

DISTRICT VISIT --- REPORT

Cycle XVII



Visit Conducted On:

August 3, 2021

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EXECUTIVE SUMMARY

This report is merely a summary of CAPRI's survey and cannot and does not address every potential unsafe practice or condition of the District. Due in part to the limited nature of the visit and the narrow scope of CAPRI's review, this report should not be relied upon as a thorough audit of District facilities or confirmation that all necessary and appropriate risk management practices of the district are in place. Furthermore, CAPRI, its staff and Board of Directors, neither assume responsibility nor warrant nor represent that the facilities, work sites, operations, and/or equipment surveyed are safe or healthful or in compliance with any with state, federal, and local law, regulations, and/or ordinances including, but not limited to, compliance with the American Disabilities Act.

Starting in Cycle XVII, CAPRI will have a new percentage-based grading scale. If the District scores 90-100%, they will receive an "Excellent" score and receive the CAPRI Ted Winslow Safety Award. Districts that score an 80-89% will receive a "Very Good." Districts that score 70-79% will receive a "Good." Districts that score 69% or lower will receive a "Needs Improvement."

The criteria below reflect the points under each category. If a certain category does not apply to the District, such as a pool, volunteers, etc., then that category will not be assessed and will not impact the District's final percentage score.

PREPARED FOR:

Mr. Paul Barry
Cazadero Community Services District
5980 Cazadero Hwy
Cazadero, CA 95421

STAFF INTERVIEWED:

Paul Barry, President

SITES VISITED:

Gerald T. Parmeter Memorial Park

SURVEYED BY:

Kirk Andre, Safety Analyst

VISIT OVERVIEW

The District Visitation Program emphasizes risk management, loss prevention, and employment practices and is a unique opportunity for the members to share and learn from the success of other recreation and park districts around the State. CAPRI does not perform “surprise” visits. An appointment is made at least three weeks before a visit takes place unless agreed upon by the District.

The visit to your District was part of an ongoing effort by CAPRI to assist members in running a safe and healthy operation. We want to acknowledge successes and progress, as well as identify areas for improvement. We strive to be a resource, sharing information from your peers around the State about how they reduce losses and manage risk.

The District Visit consisted of reviewing documentation pertaining to the categories in this report and conducting a walk-through survey of your sites. The Safety Analyst has a list of all the parks and facilities for each District and chose the sites to walk-through. The report reflects the sites visited in this report.



OBSERVATIONS, RECOMMENDATIONS, & SCORING

A. FOLLOW-UP ITEMS

From the previous visit, if CAPRI had any recommendations that they have been addressed by the District. If there were no recommendations, it will be noted.

Observation: *The District joined CAPRI in 2019 and this is the first District Visit.*

Recommendations: *N/A*

Follow-Up Items Scoring:

1. N/A Complied with recommendations from prior visitations.
If no recommendation, then this criteria is fulfilled. (1 pt.)

B. SAFETY COMMITTEE

District Safety Committees are required to meet no less than quarterly, with minutes of the meetings sent to CAPRI within 30 days of the date of the meeting. The composition of the Committee should reflect the operations of the District. Strong committees do not stop with recognizing hazards or needed corrections. They follow through on those corrections and document their results. They inspect District sites and review site inspection reports. When necessary, they investigate employee and patron accidents, including near misses. Committee minutes accurately reflect discussions of the agenda items.

Observation: *The District is run by the Board of Directors and the Safety Meeting is combined within the Board of Directors meetings. The District posts the board meeting minutes on their website and they meet at least quarterly. The District will improve upon sending the meeting minutes to CAPRI within 30 days from the date of the meeting. Facility inspection reports should be used and reviewed by the Committee on a regular basis. There has not been any patron or employee accidents for a long time but the Committee will conduct a post-loss analysis if one occurs. The minutes reflect, in detail, discussions of the agenda items. The District is getting set up with Vector Solutions so they may have access to online safety training.*

Recommendations:

Board Meeting Minutes should be sent to CAPRI within 30 days of the meeting date.

Facility inspection reports should be used and reviewed by the Committee on a regular basis.

Sign up with Vector Solutions to have access to online safety training.

District Safety Committee Scoring:

1. 2 Meetings are held at no less than on a quarterly basis and minutes are timely sent to CAPRI within 30 days of the meeting date. (3 pts.)
2. 1 Membership representative of operations. (1 pt.)
3. 1 Discussions involve a wide range of training and safety topics. (1 pt.)
4. 0 Facilities inspections reviewed by the committee on a regular basis. (1 pt.)
5. 2 Post-loss analysis of patron and employee accidents/near misses if applicable. (2 pts.)
6. 1 Evidence of follow-through on suggested action items. (1 pt.)
7. 1 District actively addressing issues resulting in claims occurring. (1 pt.)
8. 1 Minutes accurately reflect discussions of agenda items. (1 pt.)
9. 0 District is currently using the provided safety training.
(i.e. Vector Solutions, Webinars, and Workshops) (3 pts.)

C. AMERICANS WITH DISABILITIES ACT (“ADA”)

The District should be making demonstrable progress toward making its sites and programs accessible to people with disabilities. The District should perform a comprehensive self-assessment and needs-analysis of its sites at least every five years. The District should prioritize those needs and commit itself to an implementation plan over a reasonable period of time. The District should have established procedures for entering into a good faith interactive discussion when the need for reasonable accommodations is indicated.

Observation: *The District should establish a Coordinator for ADA and Section 504. The District should establish procedures for entering into a good faith, interactive discussion as soon as the need for reasonable accommodations are indicated. The District should have a self-assessment of their park and facilities and transition plan. The District uses Streamline, for their website and appears accessible. The District has not done ADA upgrades in the last 24 months based upon a self-assessment and transition plan. The District should have Grievance Policy and Procedures in place.*

Recommendations:

Establish a Coordinator for ADA and Section 504

Have a Self-Assessment and Transition Plan in place.

Establish procedures for good-faith interactive discussion if reasonable accommodation is indicated.

Have Grievance Policy and Procedures in place.

The District should establish a self-assessment and transition plan for their park to complete an ADA upgrade.

ADA Implementation Scoring:

1. 0 District has a Coordinator for ADA and Section 504. (1 pt.)
2. 1 Coordinator verifies District’s website is ADA accessible. (1 pt.)
3. 0 Self-Assessment and Transition Plan in place. (3 pts.)
4. 0 Establish procedures for good-faith interactive discussion if reasonable accommodation is indicated. (1 pt.)
5. 0 Grievance Policy and Procedures in place. (1 pt.)
6. 0 District has evidence of completion of an ADA upgrade completed within the last 24 months. (1 pt.)

D. SCREENING AND REVIEW

Public Resources Code Section 5164 prohibits special districts from hiring an employee or volunteer for a position having supervisory or disciplinary authority over any minor if they have been convicted of certain crimes. CAPRI requires the use of a preemployment, criminal background-screening questionnaire. Moreover, all employees and volunteers who work with minors shall first be fingerprinted and pass a background check through the State Department of Justice.

CAPRI further requires that members verify the driving record of anyone who operates a District vehicle or their personal vehicle on District business at least annually. Motor vehicle reports (MVR's) must be current for all such employees. Vehicle proof of insurance must also be current for all those who operate their own vehicles for District business. The District should have the means to deal with a driver who loses their license or whose driving record becomes unacceptable.

California's SB 1343 requires an employer who employs 5 or more employees, including temporary or seasonal employees, to provide at least two (2) hours of sexual harassment training to all supervisory employees and at least (1) one hour of sexual harassment training to all nonsupervisory employees by January 1, 2021, and once every 2 years thereafter, as specified. Training applies to all supervisory employees who are employed and to all new supervisory employees within six (6) months of their assumption of a supervisory position. Districts should have documentation of their supervisors' and employees' training.

Observation: *The District complies with PRC 5164 in that they require all employees and volunteers with direct control or supervision of children to undergo a fingerprint background check. The District hired Alan Dewart to maintain the park and even though he has no direct control or supervision of children, CAPRI recommends a fingerprint background check for employees that work around children such as at a playground. The District should have MVRs for all board members and employees that drive for the District. The District should maintain employees' current personal auto insurance who drive their personal vehicle for District business. The District should establish written policies for dealing with employees whose driving records become unacceptable. The District complies with SB1343.*

Recommendations:

Maintain employees' current personal auto insurance who drive their personal vehicle for District business.

Have complete and current Motor Vehicle Reports for all employees that drive for the District.

Establish written policies for dealing with employees whose driving records become unacceptable.

Screening and Review Scoring:

1. 0 Maintains employees' current personal auto insurance who drive their personal vehicle for District business. (1 pt.)
2. 0 MVRs complete and current and reviewed by District management. (1 pt.)
3. 0 District has written procedures for unacceptable MVRs or loss of license. Policy is communicated. (1 pt.)
4. 1 Maintains valid copy of California Driver's License on file if employee drives on District Business. (1 pt.)
5. 3 Districts complies with SB 1343. (3 pts.)
6. 3 PRC 5164 documentation. Fingerprints & screening questionnaires. (3 pts.)

E. EMPLOYEE ENTRANCE MEDICAL EXAMINATION

All new, full-time hires are required to be given a post-offer, pre-placement medical exam. Medical exams are not conducted until all other background checks have been completed. Results of those exams need to be kept in a separate, confidential file, other than the employees' personnel files.

Observation: *N/A*

The District does not have any full-time employees. If the District decides to hire a full-time employee, they will require post-offer, preemployment medical examinations for full-time employees working in maintenance. Candidates for a position are informed that the offer of employment is conditional upon completion of a satisfactory medical exam. The District does not send a candidate for the medical exam until all other background checks have been completed. The District maintains the medical records in a secure location separate from the employees' personnel files.

Recommendations: *There are no recommendations.*

Employee Entrance Medical Examination Scoring:

1. N/A Post-offer Preemployment Medical Examinations are required for all full-time employees. (1 pt.)
2. N/A Candidates are informed that offer is conditional, based upon satisfactory exam. (1 pt.)
3. N/A Medical exam is not initiated until all background checks have been completed. (1 pt.)
4. N/A Results of exam are maintained in a manner that protects the employee's privacy. (1 pt.)

F. JOB DESCRIPTIONS

Clear, current job descriptions are required for all full-time and regular part-time positions. Job descriptions clearly identify the essential functions of the position.

Observation: *The District has a current list of job descriptions for all regular part-time positions. They do not have full-time employees. The job descriptions clearly identify the essential functions of each position, including the physical requirements of the job.*

Recommendations: *There are no recommendations.*

Job Descriptions Scoring:

1. 3 Clear, current job descriptions exist for all full-time and regular part-time positions. (3 pts.)
2. 3 Job descriptions clearly identify the essential functions necessary to perform for the job. (3 pts.)



G. VOLUNTEERS

Management should maintain a log identifying all volunteers. When volunteers are used, they are supervised by District personnel. Volunteers receive appropriate health and safety training for the jobs they are performing. A volunteer log is maintained, using applicable job classifications for all volunteers. Volunteers complete an application prior to being accepted to volunteer. The District requires CAPRI-approved Waiver and Release forms for each volunteer.

Observation: *N/A*

The District does not have any volunteers regarding their park.

Recommendations: *There are no recommendations.*

Volunteers Scoring:

1. N/A Management maintains a log of all volunteers. (3 pts.)
2. N/A District Personnel supervise how, when, and where volunteer services are performed. (1 pt.)
3. N/A Volunteers receive appropriate health and safety training. (1 pt.)
4. N/A Volunteers complete an application prior to being accepted. (3 pts.)
5. N/A District requires CAPRI-approved Waiver and Release forms for each volunteer. (1 pt.)

H. PARTICIPANT AGREEMENT, WAIVER, & RELEASE FORMS

Waiver and release forms need to have CAPRI-approved language and printed in correct typeface. They need to be used for all District programs and activities where registration is required. The waiver form should include a description of the activity and the time frame in which the activity will take place. Forms need to be signed by the participant, or in the case of a minor, the minor's parent or guardian. Team rosters should be signed by all team members.

Observation: *N/A*

The District does not put on any District programs or activities pertaining to their park.

Recommendations: *There are no recommendations.*

Participant Agreement, Waiver, and Release Form Scoring:

1. N/A CAPRI-approved language on all forms for all activities where registration is required. (3 pts.)
2. N/A Form accurately describes name and timeframe of activity. (3 pts.)

I. FACILITY USE AGREEMENTS

Facility Use Agreements are contracts between the District and the facility user. The Facility Use Agreement should contain a section with CAPRI-approved indemnification, also known as “hold-harmless” language. The District should establish standards as to when they require facility users to provide liability insurance. When liability insurance is required, the District should obtain a certificate of insurance with the District named as the additional insured and be on the endorsement naming the District as an additional insured on the facility users’ liability insurance policy. When obtained, these documents should be kept on file at the District.

Observation: *N/A*

The District does not rent out the park area and the park is open to the public.

Recommendations: *There are no recommendations.*

Facility Use Agreement Scoring:

1. N/A District’s Facility Use Agreement contains CAPRI-approved indemnification language. (3 pts.)
2. N/A District has standards when to require agreement and when to require liability insurance. (1 pt.)
3. N/A When insurance required, user provides a certificate. (1 pt.)

J. PARKS & FACILITIES

The District's parks and facilities evidence good care and maintenance. Parks and sport fields are inspected on a regular basis and are free and clear of hazards. Park picnic tables, benches, and shade structures do not have broken pieces that could cause injury.

Observation: *Overall, the District's park and facilities evidence good care and maintenance. The park has restroom facilities that are in good working order and the structure is in good condition. The entrance to the playground should be reviewed and evaluated when a self-assessment and transition plan is made to make the park more accessible. The District closed the playground and is in the process of determining the best way about to remove the merry-go-round and slide. The District is also evaluating the surface material for the park to have sufficient impact attenuation within the use zone of the playground equipment.*

Recommendations:

Keep the park closed until the merry-go-round and slide are removed and sufficient fill material is placed in the playground to meet standard depth.

Parks and Facilities Scoring:

1. 3 Facilities evidence good care and maintained. (3 pts.)
2. 1 Parks are well maintained and free of trip and fall hazards. (1 pt.)
3. 1 Park structures are in good condition. (1 pt.)
4. 0 Playground equipment is in good working and functioning condition. (1 pt.)
5. 0 Fill material in playground area has been recycled, refilled or turned over in the past 30 days and appear to meet the standard depth. (1 pt.)

K. INSPECTION & MAINTENANCE

The District should have a regularly scheduled inspection system. Inspection forms should be specific to the needs of the site being reviewed. There should be documentation of repairs made by the inspector during the inspection process. The District should have a documented plan for corrections that cannot be completed during the inspection process. Forms need to be initialed or signed and dated.

Observation: *The District inspections should take place on a regular basis and are well documented. The inspection form should be site-specific and are signed and dated by the inspector. When larger repairs are needed, the inspector calls in the need for the repair, and steps are immediately taken to initiate repairs.*

Recommendations:

Have a regularly scheduled inspection system.

Inspection forms should be site and use specific.

All repairs should be documented.

Inspection forms should be signed and dated and reviewed by a supervisor and signed off.

Inspection and Maintenance Program Scoring:

1. 0 Regularly scheduled inspection system. (3 pts.)
2. 0 Inspection forms are site and use specific. (1 pt.)
3. 0 All repairs are documented. (1 pt.)
4. 0 Form signed and dated. (1 pt.)
5. 0 All forms reviewed by a supervisor and signed off. (1 pt.)

L. DISTRICT POOLS

The District's pools should be adequately staffed for the number of pool users. District Lifeguards should have received appropriate training and are properly certified. Pool facilities should be well maintained and in good condition. Pool pump rooms should be clean, neat, and well maintained. Water clarity should be maintained at appropriate levels.

Observation: *N/A*

The District does not own a pool at this time.

Recommendations: *There are no recommendations.*

District Pools Scoring:

1. N/A Pool(s) are adequately staffed for the number of pool users. (3 pts.)
2. N/A Lifeguards have received appropriate training and are properly certified. (1 pt.)
3. N/A Pool facility is well-maintained and in good condition. (1 pt.)
4. N/A Daily log of water condition which includes temperature, PH balance, movement and amount of chemicals added for that day. (1 pt.)
5. N/A Pool has appropriate and fully stocked First Aid Kit and AED. (1 pt.)
6. N/A Pool has operational ADA lift on deck or near. (1 pt.)

M. INJURY & ILLNESS PREVENTION PROGRAM

The District should have an established Injury and Illness Prevention Program (IIPP) that is reviewed at least on an annual basis. The individual responsible for implementing the program should be clearly identified. A system should be in place for evaluating workplace hazards as well as methods and procedures for correcting unsafe or unhealthy conditions. The District should be actively involved with safety training and have a policy for reporting hazards without fear of reprisal. There should also be a system in place to ensure employee compliance with safe and healthy work practices. The District conducts a review of their IIPP at least annually.

Observation: *N/A*

The District is run by their Board of Directors and one employee that does the maintenance at the park. Therefore, the District is exempt from the requirement of having an IIPP. The Board of Directors have a system for identifying, evaluating, and correcting workplace hazards and unsafe conditions. The District is getting signed up with Vector Solutions to help with active training for employee compliance with safe and healthy work practices. The District has a policy in place for reporting hazards without fear of reprisal.

Recommendations: *There are no recommendations.*

IIPP Implementation Scoring:

1. N/A The District has an IIPP and a person responsible for implementing program is identified. (1 pt.)
2. 1 Established system for identifying, evaluating, and correcting workplace hazards and unsafe conditions. (1 pt.)
3. 1 The District has an active safety and training program. (1 pt.)
4. 1 The District has a policy for reporting worksite hazards without fear of reprisal. (1 pt.)
5. 1 System in place to ensure employee compliance with safe and healthy work practices. (1 pt.)
6. N/A Evidence of annual review. (1 pt.)

N. LIFE SAFETY

Safety Data Sheets (SDS) should be current and available at all appropriate job sites. Fire extinguishers should be currently tagged, and first aid kits properly stocked. Emergency exit lights should be in good working order and fire exits clearly identified and free of obstacles. The District should complete a PPE assessment conducted through a written certification process under CCR 3380. Emergency evacuation plans should be developed along with annual drills to evaluate the effectiveness of the plans.

Observation: *The District has restroom facilities at the park and the cleaning supplies are located within that building and are locked and not accessible to the public. The District has a First Aid kit. The District should have Safety Data Sheets readily available for all hazardous products or chemicals they use at the park. Once the District determines all the Safety Data Sheets, they should review and determine if any of the products are flammable and if so they should have a fire extinguisher that is charged and properly tagged. The District should have a PPE assessment through a written certification process under CCR 3380. Since the District has 10 or fewer employees the EAP is communicated orally, and no written plan is needed.*

Recommendations:

The District should have Safety Data Sheets readily available at the appropriate job site.

If the products used at the park are flammable, a fire extinguisher should be available.

The District should have a PPE assessment through a written certification process under CCR 3380.

Life Safety Scoring:

1. 1 District has an Emergency Action Plan (EAP) California Code of Regulations, Title 8, Section 3220 and 3221. (1 pt.)
2. 0 SDS are current and readily available at the appropriate job sites. (1 pt.)
3. 0 Fire extinguishers currently tagged/certified. (1 pt.)
4. 1 First Aid kits stocked and readily available under California Regulation Title 8, Section 3400. (1 pt.)
5. N/A Emergency exit lights are in working order and fire exits are clearly identified. (1 pt.)
6. 0 District completed a PPE assessment through a written certification process under CCR 3380. (1 pt.)
7. N/A Emergency evacuation plans developed and are properly displayed. (1 pt.)
8. N/A Safety drills are conducted at least annually. (1 pt.)



O. LEGAL & EMPLOYMENT

District should have Employment Counsel or use CAPRI's Labor Law/Employment Services.

Observation: The District explained they use local counsel.

Recommendations: There are no recommendations.

Legal/Employment Scoring:

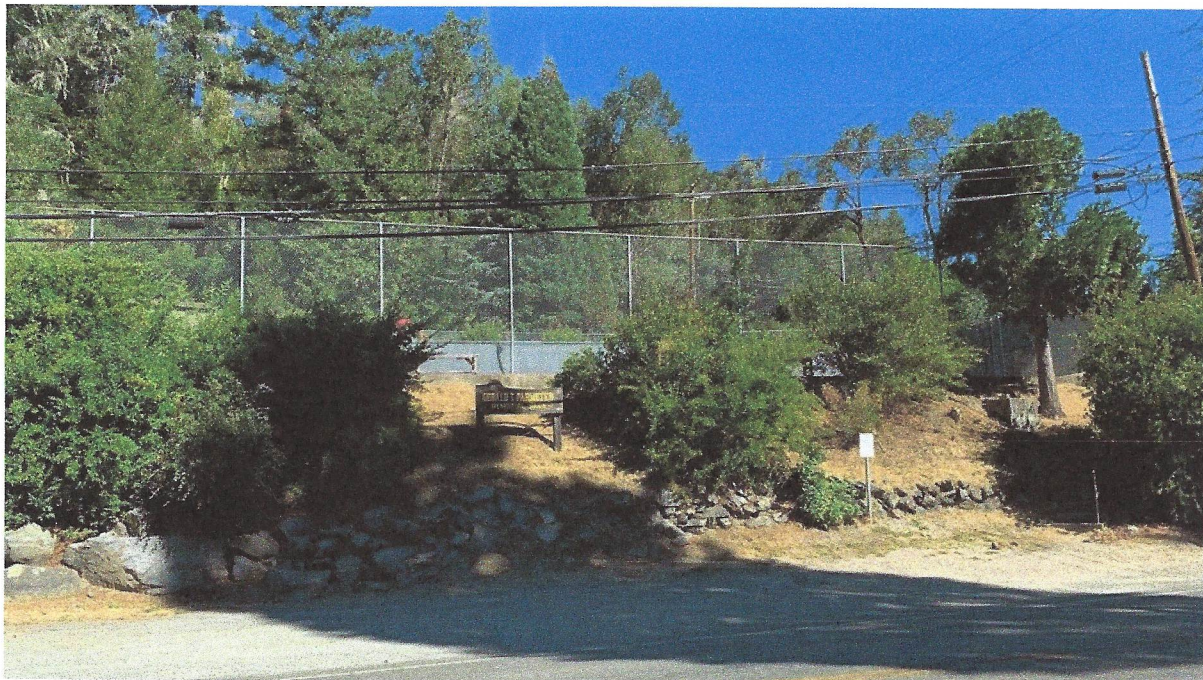
1. 1 District has Employment Counsel or uses CAPRI's Labor Law/
Employment Services. (1pt.)

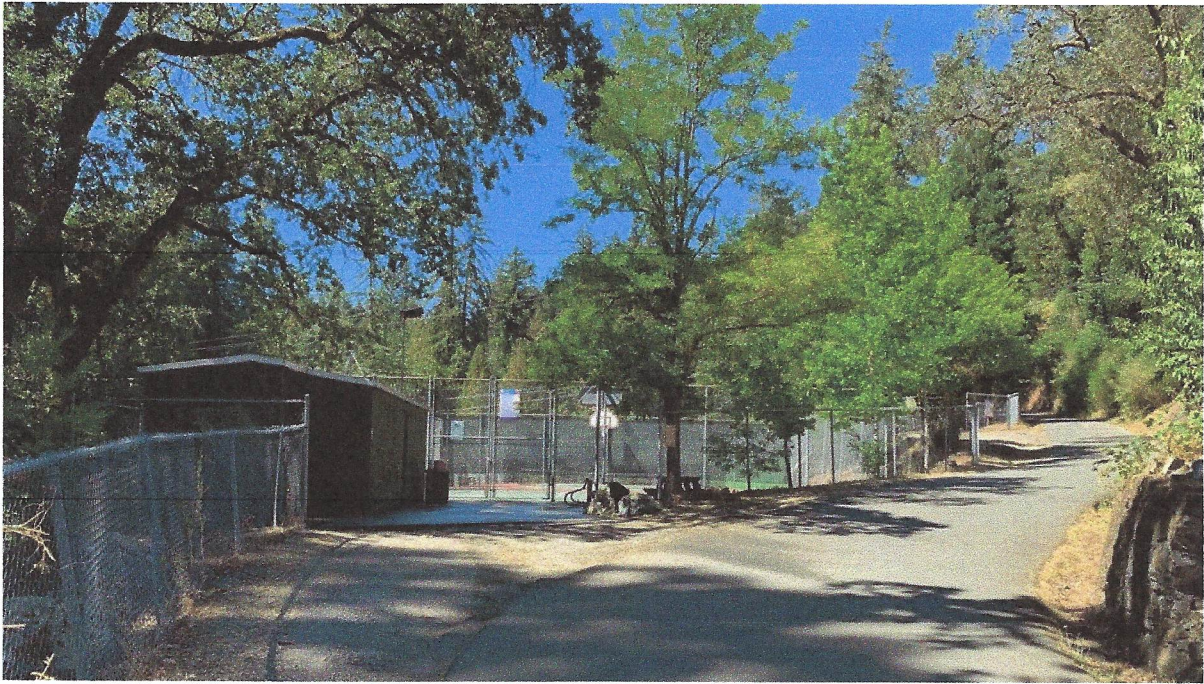
SITES VISITED

Gerald T. Parmeter Memorial Park

This park is named in honor of Mr. Parmeter who served in the Army and was a Vietnam War Era casualty on May 24, 1968. This park is located right off Cazadero Highway and has restrooms, basketball court, tennis court, and a playground.

Site Photos:









CONCLUSION & SCORING

<i>Follow-Up Items Scoring:</i>	<i>N/A</i>
<i>District Safety Committee Scoring:</i>	<i>9 of 14</i>
<i>ADA Implementation Scoring:</i>	<i>1 of 8</i>
<i>Screening and Review Scoring:</i>	<i>7 of 10</i>
<i>Employee Entrance Medical Examination Scoring:</i>	<i>N/A</i>
<i>Job Descriptions Scoring:</i>	<i>6 of 6</i>
<i>Volunteers Scoring:</i>	<i>N/A</i>
<i>Participant Agreement, Waiver, and Release Form Scoring:</i>	<i>N/A</i>
<i>Facility Use Agreement Scoring:</i>	<i>N/A</i>
<i>Parks and Facilities Scoring:</i>	<i>5 of 7</i>
<i>Inspection and Maintenance Program Scoring:</i>	<i>0 of 7</i>
<i>District Pools Scoring:</i>	<i>N/A</i>
<i>IIPP Implementation Scoring:</i>	<i>4 of 4</i>
<i>Life Safety Scoring:</i>	<i>2 of 5</i>
<i>Legal/Employment Scoring:</i>	<i>1 of 1</i>
<hr/>	
Total Score:	35 of 62

Your District scored 56% and earned a rating of Needs Improvement.

There are 19 recommendations made during this visit.

- 1. *Board Meeting Minutes should be sent to CAPRI within 30 days of the meeting date.***
- 2. *Facility inspection reports should be used and reviewed by the Committee on a regular basis.***
- 3. *Sign up with Vector Solutions to have access to online safety training.***
- 4. *Establish a Coordinator for ADA and Section 504.***
- 5. *Have a Self-Assessment and Transition Plan in place.***
- 6. *Establish procedures for good-faith interactive discussion if reasonable accommodation is indicated.***
- 7. *Have Grievance Policy and Procedures in place.***
- 8. *The District should establish a self-assessment and transition plan for their park to complete an ADA upgrade.***
- 9. *Maintain employees' current personal auto insurance who drive their personal vehicle for District business.***
- 10. *Have complete and current Motor Vehicle Reports for all employees that drive for the District.***
- 11. *Establish written policies for dealing with employees whose driving records become unacceptable.***
- 12. *Keep the park closed until the merry-go-round and slide are removed and sufficient fill material is placed in the playground to meet standard depth.***
- 13. *Have a regularly scheduled inspection system.***
- 14. *Inspection forms should be site and use specific.***
- 15. *All repairs should be documented.***
- 16. *Inspection forms should be signed and dated and reviewed by a supervisor and signed off.***
- 17. *The District should have Safety Data Sheets readily available at the appropriate job site.***
- 18. *If the products used at the park are flammable, a fire extinguisher should be available.***
- 19. *The District should have a PPE assessment through a written certification process under CCR 3380.***

Sincerely,

Kirk Andre, Safety Analyst

DISCUSSION ITEMS

Paul Barry <acfd1@comcast.net>

4/8/2023 6:06 AM

Fwd: 2023 Vegetation Management Grant program updates

To cazaderocsd@comcast.net <cazaderocsd@comcast.net>

Please put with agenda, Veg Mgt topic

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

From: Kim Batchelder <Kim.Batchelder@sonoma-county.org>

To:

Date: 04/07/2023 10:36 AM

Subject: 2023 Vegetation Management Grant program updates

Hi Folks,

- **CWPP Project Entry Portal has Launched!**

We are happy to announce that the Community Wildfire Prevention Plan Project Entry Portal is officially launched. All applicants to the 2023 Vegetation Management Grant program must take the "Long Survey" and enter the relevant information. This survey should take approximately 15-30 minutes to complete. Once you have successfully submitted your project a notification will be sent to the VegManagement@sonoma-county.org and included with your application. Project Entry Portal Link: <https://survey123.arcgis.com/share/573d31e9737b4618b1f0bb0fcc279bf9>

We will be hosting our second 2023 Vegetation Management Grant Workshop on next Tuesday (4/11) from 5-6:30pm to share information about the Grant program, review how to enter your project into the Project Entry Portal, discuss CEQA compliance, and provide some insight as to what the program hopes to fund in 2023. We encourage you to participate. Webinar information can be found below and in the attached flier.

- Questions: Please submit to Kim Batchelder by 5:00 p.m. on April 13, 2023 via email: vegmanagement@sonoma-county.org. Please make sure to submit any questions of clarification or process to the vegmanagement@sonoma-county.org email box. We will provide a response to questions from the workshops and received via email for all potential applicants.
- Workshops: The County will host two virtual workshops on April 11, 2023. Participation is voluntary. County staff and CALFIRE will provide an overview of the application process and respond to applicants' questions.

Workshop dates:

April 11, 2023

Times: 5:00 – 6:30 pm

Zoom Webinar Link (for both workshops): <https://sonomacounty.zoom.us/j/98814857995?pwd=V0cvbjc3T2g3RlFOSEpxbm4rTDVIQT09>

If you would like to view the Vegetation Management Grant workshop hosted on April 4 please use this link: <https://www.youtube.com/watch?v=YfBNyrUZYdQ>

- **Vegetation Management Grant Program:** <https://www.sonomaopenspace.org/our-impact/vegmanagement/>

All of the above information, grant guidelines, grant application and additional resources can be found on our website.

- **Living with Fire: Sonoma County Forest Conservation Conference** – June 23-24, 2023 at Shone Farm

The aim of the conference is to support our community's wildfire resilience, forest health, community collaboration, best management practices and strategy to protect our communities, our land and natural resources. For more information please visit: <https://sonomaforests.org/event/2023-living-with-fire-sonoma-county-forest-conservation-conference/> . If you would like to indicate what topics we should cover during this event please complete our survey – this will also place you on the Forest Working Group list to get more update on the conference: <https://docs.google.com/forms/d/e/1FAIpQLSeUxMnE4YGKgfMPEc5G7ZFR7UA3TRlgF4Q4cZAKCi2zZ8A9BQ/viewform>

When: June 23-25, 2023

Where: Day 1: Santa Rosa Junior College's Shone Farm in Forestville & Day 2: Various field sites throughout the county

What: 2-Day conference to support Sonoma County's forestland owners and managers

Who: The event is for forestland owners, managers and community stakeholders, hosted by the Sonoma County Forest Conservation Working Group

Thanks for your interest and please pass this information along to colleagues, landowners, resource managers and anyone interested in wildfire resilience, vegetation management and community safety.

Sincerely,

Kim

PS If you are not interested in receiving these occasional updates. Please let me know and I'll remove you from our contact list. Thank you.



Kim Batchelder | Vegetation Management Coordinator

Pronouns: he/him/his

Sonoma County Ag + Open Space

747 Mendocino Ave, Suite 100

Santa Rosa, CA 95401 | 707.565.7355

www.sonomaopenspace.org

- Vegetation Management Grant Program informational workshop April 11.png (2 MB)

COMMITTEE REPORTS

FINANCIALS

3:21 PM

04/15/23

Accrual Basis

Cazadero Community Services District

Bills Presented for Payment

March 9 through April 19, 2023

Date	Num	Name	Amount
Mar 9 - Apr 19, 23			
03/16/2023	ACH	Comcast	-210.27
03/12/2023	ACH	Frontier Communications	-268.34
03/12/2023	ACH	Frontier Communications	-308.19
03/12/2023	ACH	Frontier Communications	-81.85
03/10/2023	ACH	P. G. & E.	-445.28
03/15/2023	ACH	Recology Sonoma Marin	-49.72
03/28/2023	ACH	Comcast	-174.96
04/16/2023	ACH	Comcast	-210.27
04/10/2023	ACH	Frontier Communications	-82.21
04/10/2023	ACH	Frontier Communications	-307.71
04/10/2023	ACH	Frontier Communications	-268.34
04/03/2023	ACH	P. G. & E.	-86.57
04/03/2023	ACH	P. G. & E.	-296.26
04/10/2023	ACH	P. G. & E.	-459.38
03/10/2023	E-pay	EFTPS	0.00
03/10/2023	E-pay	EFTPS	-1,494.44
04/10/2023	E-pay	EFTPS	-886.32
04/01/2023	10284	Barrio, Gabriel	-702.80
04/01/2023	10285	Caplan, Nancy K.	-415.58
04/01/2023	10286	Dewart, Alan	-461.75
04/01/2023	10287	Krausmann, Steven M	-606.80
04/01/2023	10288	Kulczewski, Sharon	-815.78
04/01/2023	10289	Schanz, Eric E.	-461.75
04/19/2023	10290	Air Exchange, Inc.	-562.50
04/19/2023	10291	Bank of America Business Mastercard	-4,756.57
04/19/2023	10292	BDK Septic Service	-125.00
04/19/2023	10293	Burton's Fire Inc.	-1,792.79
04/19/2023	10294	Cazadero Supply	-95.14
04/19/2023	10295	Cazadero Water Company	-27.79
04/19/2023	10296	Complete Welders Supply	-86.62
04/19/2023	10297	Fire Agencies Self Insurance System	-5,642.00
04/19/2023	10298	Law Offices of William D. Ross	-500.00
04/19/2023	10299	Life-Assist, Inc	-1,303.81
04/19/2023	10300	NSCAPCD	-75.00
04/19/2023	10301	Parmeter Logging & Excavation, Inc.	-2,000.00
04/19/2023	10302	Ross Recreation Equipment, Inc.	-41,460.00
04/19/2023	10303	Signarama	-655.47
04/19/2023	10304	Sonoma County Construction Services	-620.00
Mar 9 - Apr 19, 23			-68,797.26

CORRESPONDENCE

COUNTY OF SONOMA
BOARD OF SUPERVISORS

575 ADMINISTRATION DRIVE, RM. 100A
SANTA ROSA, CALIFORNIA 95403

(707) 565-2241
FAX (707) 565-3778



MEMBERS OF THE BOARD

CHRIS COURSEY
CHAIR

DAVID RABBITT
VICE CHAIR

SUSAN GORIN

JAMES GORE

LYNDA HOPKINS

March 9, 2023

Via U.S. Mail and Email

Re: Request from Special Districts to Move to Even-Numbered Year Elections

To Whom It May Concern:

Our office is notifying you, as required by Section 10404 of the Elections Code, that a special district has submitted a resolution to the Board of Supervisors to change their regularly scheduled elections for governing board members from odd-numbered years to even-numbered years. The Camp Meeker Recreation and Park District has adopted a resolution to move to even-numbered elections in November 2024, thereby shortening the terms of office of all current Board members by one year.

Copies of the resolutions from the above-named special district requesting the change are available for review in the Clerk of the Board Office. The Sonoma County Registrar of Voters will be advising the Board of Supervisors that it will be able to facilitate the requested change.

Pursuant to Section 10404 of the Elections Code, the Board of Supervisors is now offering you the option of providing input regarding the effect of the move. However, you are not required to submit input. Comments on the plans submitted by the above-named special districts can be presented at the April 4, 2023, Board of Supervisors' meeting, or written comments may be submitted to the Clerk of the Board, to be received no later than 12:00 p.m. on Monday, April 3, 2023. Written comments are to be submitted to the Clerk of the Board, 575 Administration Drive, Room 100A, Santa Rosa, CA 95403. The start time of the April 4, 2023 meeting can be obtained by viewing the posted agenda online at <https://sonoma-county.legistar.com/Calendar.aspx> or by calling the Clerk of the Board office at 707-565-2241.

Sincerely,

Caren Larkin
Agenda Analyst
County of Sonoma

NOTICE OF A SONOMA COUNTY PLANNING COMMISSION PUBLIC HEARING TO CONSIDER ADDING AND AMENDING THE VACATION RENTAL EXCLUSION AND CAP (X) COMBINING ZONES FOR CERTAIN PARCELS IN THE 1ST, 4TH, AND 5TH SUPERVISORIAL DISTRICTS

WHO: The County of Sonoma is proposing to rezone certain parcels to add the Vacation Rental Exclusion (X) Combining Zone, Vacation Rental 5% Cap (X5) Combining Zone, or Vacation Rental 10% Cap (X10) Combining Zone as directed by the Board of Supervisors **Permit Sonoma File No. ZCE23-0001**

WHAT: The Planning Commission will consider rezoning your property to restrict or exclude Vacation Rentals, which will have an effect on your ability to establish a new vacation rental. NOTE: This rezoning will not otherwise change the underlying base zoning for your property, nor will it restrict continued operation of an existing permitted rental.

The following areas are affected by this rezoning:

1. Vacation Rental Exclusion (X) Combining Zone applied to certain parcels within the Gates Road, Glen Ellen, Hughes Chicken Colony, Kenwood, Palmer Avenue, Theodor Lane, and Waldrue Heights neighborhoods within the 1st Supervisorial District.
2. Vacation Rental Exclusion (X) Combining Zone applied to certain parcels within the Armstrong Woods Road, Drake Road, Guernwood Park, and Neeley Road neighborhoods in the 5th Supervisorial District.
3. Vacation Rental 5% Cap (X5) Combining Zone applied to certain parcels within the Chiquita Road and Norton Road neighborhoods in the 4th Supervisorial District.
4. Vacation Rental 5% Cap (X5) Combining Zone applied to certain parcels within the Austin Creek, Hacienda, Monte Rio, Northwood, Rio Dell, Summerhome Park, and Villa Grande neighborhoods in the 5th Supervisorial District.
5. Replace the current Vacation Rental Exclusion (X) Combining Zone in the Fitch Mountain neighborhood with a Vacation Rental 10% Cap (X10) Combining Zone and expand the rezoned area to include all parcels between the Russian River and the City of Healdsburg in the 4th Supervisorial District.

Parcel Zoning: Various, includes Rural Residential (RR), Agricultural and Residential (AR), Resources and Rural Development (RRD), and Limited Commercial (LC).

The Sonoma County Planning Commission will hold a public hearing to consider an action approving rezoning certain parcels as described above in which all interested persons are invited to attend and provide comments. **Members of the Public May Only Attend this Meeting in Person.**

Permit Sonoma has determined that the project is exempt from review under the California Environmental Quality Act under Section 15301 (Existing Facilities) and Section 15061(b)(3) of the CEQA Guidelines, because the proposed changes would not increase the number of vacation rentals or the potential for negative environmental impacts. The project, if approved, would limit or maintain the current number of vacation rentals in a defined area and thus decrease the potential for impacts from vacation rentals related to noise, the loss of housing stock, transportation, and other environmental impacts.

WHERE &**WHEN:**

The **Sonoma County Planning Commission** will hold a public hearing to consider this item on **March 16, at 1:05pm at Board of Supervisors meeting room 102-A, Sonoma County Administration Building, 575 Administration Drive, Santa Rosa, CA 95403.**

ADDITIONAL**MATERIALS:**

Project materials and associated documents are available at Permit Sonoma, 2550 Ventura Avenue, Santa Rosa, CA 95403 and digitally through the project planner. For more information about this proposal, to submit comments, or to request an accommodation for review of the file, please contact the project planner, Gary Helfrich at gary.helfrich@sonoma-county.org or (707) 565-2404.

GETTING**INVOLVED:**

If you have questions or concerns regarding the proposed rezoning please contact the Project Planner noted above.

Written comments may be submitted via email to the Project Planner through March 15, 2023 at 5pm. Comments received at least 10 days prior to the hearing will be included in the staff report; all other comments will be made available to decision-makers prior to or at the hearing until the start of the meeting.

Public attendees will have an opportunity, during the hearing, to submit live comments. Please refer to the meeting agenda for instructions on how to attend and participate during the meeting. The agenda will be posted 1 week prior to the hearing date.

If you challenge the decision on the project in court you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to Permit Sonoma at or prior to the public hearing.

NOTICE DATE:

March 3, 2023



March 23, 2023

TO: CARPD Member Districts
FROM: Matthew Duarte, Executive Director
SUBJECT: 2023 SLATE OF BOARD OFFICERS

Hello CARPD Members! The CARPD Conference is rapidly approaching and with it the annual CARPD General Membership Meeting. As we do every year during that meeting, the CARPD Board of Directors Election is conducted by the membership. This year, the election will take place at approximately 8:00a.m. on May 18, 2023 at the CARPD Conference in the Tenaya Lodge at Yosemite in Fish Camp, California.

In accordance with CARPD Association Bylaws, **CARPD is soliciting any qualified candidates interested in serving on the CARPD Board of Directors.** Nominees must be individuals affiliated (as Board of Directors, employees or otherwise) with active members in good standing.

Furthermore, pursuant to CARPD Association Bylaws at Article 5, subsection 6, the CARPD Nominations Committee has submitted the following slate of candidates for the open Board positions:

CARPD 2023 Slate of Board Officers

President – Elect	Brian Danzl, Cordova Recreation & Park District
Secretary	Nick Schouten, Valley-Wide Recreation & Park District
Director at Large	Two Positions to be Elected:
(Odd Year)	Michael Seaman, Fulton-El Camino Recreation & Park District Jesus G. Perez, Bear Mountain Recreation & Park District
Administrator Rep	One Administrator Position to be Elected:
(Odd Year)	Colin Miller, Arden Park Recreation & Park District

In addition to the slate identified by the Nominations Committee, Member Districts may also nominate one of its board members for the positions of President-Elect, Secretary, or Director-at-Large, or nominate its General Manager, Assistant General Manager or Chief Administrative Officer, for Administrator Representative, by submitting a letter and a copy of a board resolution supporting such nomination to CARPD prior to the annual meeting.

Any Member District wishing to submit a nomination should submit a letter of nomination (cover letter indicating who is running and for what position) and a copy of its Board Resolution supporting the nomination directly to my attention at mduarte@capri-jpa.org. To be sure a nominee is included on the ballot, the letter and resolution must be received no later than close of business on **Wednesday, May 10, 2023**.

Finally, any qualified candidate may be nominated from the floor at the election and, if elected, provide the President with a resolution from the member district's board endorsing the nominee to serve on the corporation's Board of Directors not later than sixty (60) days after the annual meeting. The candidate will not commence into office unless and until such time as the resolution is presented to the corporation's Board of Directors.

If you have any questions regarding the election or its procedures, please feel free to contact me at (916) 722-5550. Thank you and hope to see you all at the Conference in Yosemite!

Sincerely,



Matthew Duarte
Executive Director

CARPD Board of Directors 2023 Election

Each year during the CARPD General Membership Meeting, the CARPD Board of Directors Election is conducted with the membership at large. This year's Election will take place at:

May 18, 2023 @ 8:00 a.m.

Tenaya Lodge at Yosemite
1122 CA-41
Fish Camp, CA 93623



Board Responsibilities

The CARPD Board of Directors is the governing body responsible for all policy decisions related to support, education, member services, outreach, and advocacy to recreation and park districts throughout California. The CARPD Board of Directors generally meets 4-5 times per year at the CAPRI Office in Roseville and at the Annual CARPD conference.

Board Positions

The CARPD Board of Directors is comprised of *eleven* Directors that oversee the operations of the organization and provide direction to the Executive Director. This year, there are *five* positions up for election: President-Elect, Secretary, Director at Large, Director-at-Large, and Administrator.

Board Qualifications

In order to be qualified for service on the Board, candidates must either be members of the Board of Directors of a CARPD member or "Administrators" employed as General Manager, Assistant General Manager, or Chief Administrative Officer of a CARPD member. For more information on candidate qualifications, please contact Executive Director, Matthew Duarte.

Submit Nominations to

CARPD
1075 Creekside Ridge, Suite 240
Roseville, CA 95678

Or by email (preferred)
Matthew Duarte
Email: mduarte@capri-jpa.org