



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

Board Meeting Agenda
April 15, 2026 ~ 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
 - a. Operations
 - b. Administration
 - c. Training
 - d. Special Projects
 - e. Firefighters Association Report
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 13, 2026

ACTION ITEMS

1. **Latent Powers for Water District** – Discussion/Action –
2. **Review and Approval of Audited Financial Statements for FYE June 30, 2025** – Discussion/Action –
3. **ADA Inspection** – Discussion/Action –
4. **ADA Ramp at Train Station** – Discussion/Action –
5. **Park Improvement** – Discussion/Action –
6. **Tables & Chairs** – Discussion/Action –
7. **District Logo** – Discussion/Action –

DISCUSSION ITEMS

1. **Update on Grants** – Discussion –
2. **Board Vacancy** – Discussion –

COMMUNICATIONS

None

CLOSED SESSION

ADJOURNMENT

STAFF REPORTS

Cazadero Community Services District
Bills Presented for Payment
March 19 through April 15, 2026

Date	Num	Name	Amount
Mar 19 - Apr 15, 26			
03/28/2026	EFT	Comcast	-234.91
03/25/2026	EFT	McPhail Fuel Co.	-1,183.14
04/03/2026	EFT	P. G. & E.	-139.82
04/03/2026	EFT	P. G. & E.	-675.89
04/09/2026	EFT	P. G. & E.	-544.48
04/15/2026	EFT	Recology Sonoma Marin	-58.01
04/03/2026	E-pay	EFTPS	-4,103.96
04/14/2026	E-pay	EDD	-502.62
04/14/2026	E-pay	EDD	-335.46
03/22/2026	11262	Dept of Motor Vehicles	-25.00
03/29/2026	11263	Citlau, Russell L	-277.05
03/29/2026	11264	Endsley, Stephanie R	-461.75
03/29/2026	11265	Munoz Chavez, Lizet	-820.87
03/29/2026	11266	Schanz, Nathan R	-1,022.79
03/29/2026	11267	Shane, Stephen	-726.41
03/29/2026	11268	Tourady, Erica L	-873.02
04/12/2026	11269	Citlau, Russell L	-1,321.25
04/12/2026	11270	Endsley, Stephanie R	-803.15
04/12/2026	11271	Munoz Chavez, Lizet	-1,267.87
04/12/2026	11272	Sani, Jacob R.	-369.40
04/12/2026	11273	Schanz, Nathan R	-1,251.29
04/12/2026	11274	Shane, Stephen	-969.85
04/12/2026	11275	Tourady, Erica L	-873.02
04/01/2026	11276	Caplan, Nancy K.	-415.58
04/01/2026	11277	Dewart, Alan	-461.75
04/01/2026	11278	Krausmann, Steven M	-606.80
04/01/2026	11279	Kulczewski, Sharon	-1,445.17
04/01/2026	11280	Schanz, Eric E.	-461.75
04/15/2026	11281	Bank of America Business Mastercard	-3,721.91
04/15/2026	11282	BDK Septic Service	-150.00
04/15/2026	11283	Blomberg & Griffin Accountancy Corp.	-5,475.00
04/15/2026	11284	Caplan, Nancy	-118.13
04/15/2026	11285	Cazadero Supply	-160.92
04/15/2026	11286	Cazadero Water Company	-21.20
04/15/2026	11287	Complete Welders Supply	-96.54
04/15/2026	11288	Cross Connections	-11,119.86
04/15/2026	11289	Fire Risk Management Services	-4,908.75
04/15/2026	11290	L. N. Curtis & Sons	-2,081.60
04/15/2026	11291	Nick Barbieri Trucking, LLC	-3,474.99
04/15/2026	11292	REDCOM	-249.90
04/15/2026	11293	Russian River Chamber of Commerce	-175.00
04/15/2026	11294	TargetSolutions Learning LLC	-1,827.80
04/15/2026	11295	United Striping 101, Inc.	-1,815.00
Mar 19 - Apr 15, 26			-57,628.66

Facilities

This month I ordered paper towels, coffee, and sponges and when they arrived I put them in the storage closet. I also used the leaf blower in the front of the building. I also collected all the mop heads, dish towels and cleaning clothes and took them home to wash and dry them and put them back. I also mopped all the floors as needed, cleaned the tables a couple of times a week, and cleaned the micro wave every time I arrived. That was about 3 times a week. I cleaned the kitchen counters as needed and the fridge and stove as needed and the fronts of the cupboards. I put new paper towels and toilet paper in the holders as needed. I washed the windows in the front. I cleaned the toilets and sinks and mirrors each time I came down. I cob webbed as needed and I also cleaned the tracked of the windows.

I also want to add that I've loved working there and meeting so many wonderful people. If you ever decide you need me again, just call me.

Nancy Caplan

Safety Report

Parmeter Park

Cazadero Community Services District

POB 508

Cazadero Ca. 95421-0508

Dec 2025 thru March 2026

Ongoing “boil water” notice in effect and notices are posted on restrooms exterior wall. No other obvious safety concerns with park or park equipment.

Alan Dewart

Park worker

Parmeter Park Maintenance Summary

Dec 2025 thru March 2026

The park is in good overall condition. The park restrooms have been cleaned a minimum of 4 times weekly (Mon, Wed, Fri and Sat). I regularly power blow and sweep the park, courts, adjacent paths, parking areas and lower Austin Creek Rd. a minimum of 3 times per week. I began weedwacking the perimeter and first round of tree and bush trimming around the park perimeter. I will begin pruning of south tennis court access walkway and part of Cazadero Highway frontage beginning in April of 2026. The gas line trimmer is at Don's (3-20-26) for repairs of possible frozen bearings. He will let me know when it is repaired. The bathroom sinks and toilets are old but are functioning well. Ongoing local boil water notice is in affect and notice has been posted on wall of restrooms.

Alan Dewart
Park worker

CONSENT ITEMS



Cazadero Community Services District Meeting Minutes – March 18, 2026

1. Call to Order and Roll Call

The regular meeting of the Cazadero CSD Board was called to order at 6:34 PM on March 18, 2026. Director P. Barry led the Pledge of Allegiance. The following Directors were present: P. Barry, M. Berry, D. DeBeaune, and S. Griswold. Director H. Canelis was absent. Chief Krausmann and AA Kulczewski were also present.

2. Public Comment

None.

3. Agenda Adjustments

None.

4. Director Reports

None.

5. Staff Reports

Facilities report was in the Board packet.

AA Kulczewski reported bills presented for payment totaled \$179,492.78, which included \$76,830.00 for insurance to cover our fire department; per the new Brown Act requirements each member of the Board of Directors must have a copy of the Brown Act, Director M. Berry has a link to one she will send for AA Kulczewski to print and distribute; all Board members need to complete Sexual Harassment and Ethics trainings, AA Kulczewski will get links for the trainings.

Chief Krausmann reported 5266 is back in service, working on getting 5257 back in service; he is working on communications for two apparatus using Starlink and iPads; we need to re-submit for a couple permits for the Station 2 expansion, trying to get expansion completed before fire season starts.

The Call Report for February:

Nature of Call	Number of Calls
Medical Aid	11

6. Consent Calendar Items

On a motion by Director M. Berry, Seconded by Director S. Griswold, the Board moved to approve the minutes for the February 11, 2026, meeting. VOTE: 4-0-0

7. Action Items

- a. **Security Cameras for Park and Fire Stations** – After some discussion the Board decided to not purchase cameras at this point in time.
- b. **Park Improvement** – Director P. Barry reported Bohan & Canelis General Engineering will start on the time capsule site around mid-April; the Historical Society moved a storage container in behind the Train Station, the District will move forward on trimming back the bank and putting in a retaining wall to allow access to the container and provide new space for future outdoor displays.
- c. **District Logo** – The Board reviewed several prospective new logos. After some discussion the consensus was that the new logo should say “Community Services District” instead of “Redwoods

and Rain” since this logo is for the District. Director P. Barry will revise the favored logo and bring it to the next Board meeting.

8. Discussion Items

- a. **Grasshopper Adventure Series Bike Race** – Advisory, no action.
- b. **Update on grants** – Chief Krausmann reported he is finishing up the 2025 Cal Fire 50-50 matching grant and will look into the 2026 Cal Fire 50-50 matching grant that just came out.

9. Correspondence

Correspondence was reviewed.

10. Adjournment

On a motion by Director M. Berry, Seconded by Director S. Griswold, the Board moved to adjourn the meeting at 7:45 PM. VOTE: 4-0-0

Paul Barry

Maureen Barry

Homer Canelis

Daina DeBeaune

Scott Griswold

Date

ACTION ITEMS

**CAZADERO COMMUNITY
SERVICES DISTRICT**

Financial Statements

For the Fiscal Year Ended June 30, 2025
(With Comparative Amounts for Year 2024)

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

TABLE OF CONTENTS

Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-8
<i>Government-wide Financial Statements</i>	
Statement of Net Position	9
Statement of Activities and Changes in Net Position	10
<i>Governmental Fund Financial Statements</i>	
Governmental Fund Balance Sheet	11
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances	12
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	13
Reconciliation of the Statement of Governmental Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	14
Notes to Basic Financial Statements	15-23
<i>Supplemental Information</i>	
Budgetary Comparison Schedule	24-25
Notes to Required Supplemental Information	26



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, 2025, and 2024, and the related notes to the financial statements, which collectively comprise the Cazadero Community Service District's 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, 2025, and 2024, 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 it 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 04, 2026

**CAZADERO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025 and 2024**

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, 2025, and 2024. 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, 2025, by \$3,066,546 (net position). Of this amount, \$1,496,488 (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, 2024, by \$2,522,063 (net position). Of this amount, \$958,174 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. Further details can be found on page 8.
- As of the close of the years ending June 30, 2025, and 2024, the District's governmental funds reported an ending fund balance of \$1,496,488 and \$958,174, respectively. Further details can be found on page 10.

Overview of the Financial Statements

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

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

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

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

**CAZADERO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025 and 2024**

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 states and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's funds are governmental funds.

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

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

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

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

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

Government-wide Financial Analysis:

As noted earlier, net position may, over time, serve as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$3,066,546 and \$2,522,063 as of June 30, 2025, and 2024, respectively. Further details can be found below and on page 8.

**CAZADERO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025 and 2024**

Government-wide Financial Analysis: (continued)

TABLE 1: NET POSITION

	June 30, 2025	June 30, 2024	June 30, 2023	2025 vs. 2024		2024 vs. 2023	
				\$	%	\$	%
Assets							
Current and Other Assets	\$ 1,535,735	\$ 997,277	\$ 811,465	\$ 538,458	53.99%	\$ 185,812	22.90%
Capital Assets	1,570,058	1,563,889	1,668,355	6,169	0.39%	(104,466)	-6.26%
Total Assets	3,105,793	2,561,166	2,479,820	544,627	21.26%	81,346	3.28%
Liabilities							
Current Liabilities	39,247	39,103	24,410	144	0.37%	14,693	60.19%
Total Liabilities	39,247	39,103	24,410	144	0.37%	14,693	60.19%
Net Position							
Invested in Capital Assets, net of related debt	1,570,058	1,563,889	1,668,355	6,169	0.39%	(104,466)	-6.26%
Unrestricted	1,496,488	958,174	787,055	538,314	56.18%	171,119	21.74%
Total Net Position	\$ 3,066,546	\$ 2,522,063	\$ 2,455,410	\$ 544,483	21.59%	\$ 66,653	2.71%

The balance of the unrestricted net position of \$1,496,488 and \$958,174 for June 30, 2025, and 2024, respectively, may be used to meet the District's ongoing obligations to citizens and vendors.

At the end of the current fiscal year, which ended June 30, 2025, and 2024, the District reported positive balances in all categories of net position.

**CAZADERO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025 and 2024**

Overview of the Financial Statements (continued)

Government-wide activities:

Government-wide activities changed the District's net position by \$544,483 and \$66,653 for the years ended June 30, 2025, and 2024, respectively. This change is a result of net income in governmental activities. Further information can be found below and on page 9.

TABLE 2: CHANGES IN NET POSITION

	June 30, 2025	June 30, 2024	June 30, 2023	2025 vs. 2024		2024 vs. 2023	
				\$	%	\$	%
Revenues							
Program Revenues:							
Public safety -							
Fire Protection	\$ 182,702	\$ 33,678	\$ 90,637	\$ 149,024	442.50%	\$ (56,959)	-62.84%
General Revenues:							
Taxes - Property	380,059	358,916	343,026	21,143	5.89%	15,890	4.63%
Sales Tax - Measure H	525,850	-	-	525,850	100.00%	-	N/A
Investment Earnings	20,934	16,631	9,778	4,303	25.87%	6,853	70.09%
Interest expense	-	-	(863)	-	N/A	863	-100.00%
Grants & Donations	-	119,292	160,653	(119,292)	-100.00%	(41,361)	-25.75%
Other Income	-	-	11,095	-	N/A	(11,095)	-100.00%
Total Revenues	1,109,545	528,517	614,326	581,028	109.94%	(85,809)	-13.97%
Program Expenses							
Public Safety	565,062	461,864	412,710	103,198	22.34%	49,154	11.91%
Total Expenses	565,062	461,864	412,710	103,198	22.34%	49,154	11.91%
Change in Net Position	\$ 544,483	\$ 66,653	\$ 201,616	\$ 477,830	716.89%	\$(134,963)	-66.94%

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, 2025, and 2024, the District's governmental funds reported ending fund balances of \$1,496,488 and \$958,174, respectively.

**CAZADERO COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025 and 2024**

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 241 percent for 2025, and 237 percent for 2024. Total government fund expenditures were \$571,231 and \$357,398 for June 30, 2025, and 2024, respectively. See page 11 for further details.

General Fund Budgetary Highlights

FY 2024/2025 Budget:

Revenues were more than budget by \$734,160, and expenditures were more than budget by \$195,951. There was an overall favorable impact of \$538,209.

FY 2023/2024 Budget:

Revenues were more than budget by \$178,597, and expenditures were more than budget by \$7,543. There was an overall favorable impact of \$171,119.

Capital Assets

The District's investment in capital assets, as of June 30, 2025, and 2024, amounts to \$1,570,058 and \$1,563,889 (net of accumulated depreciation), respectively.

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, 2025 and 2024

	2025	2024
	Governmental	Governmental
ASSETS	Activities	Activities
Current Assets:		
Cash and Investments	\$ 1,276,649	\$ 899,138
Interest Receivable	3,911	2,704
Due From Other Governments	203,471	51,300
Prepaid Expenses	51,704	44,135
Total Current Assets	1,535,735	997,277
Noncurrent Assets:		
Land	211,838	211,838
Construction in Progress	240,465	186,617
Building, Improvements and Equipment	2,474,862	2,494,258
Accumulated Depreciation	(1,357,107)	(1,328,824)
Total Noncurrent Assets	1,570,058	1,563,889
Total Assets	\$ 3,105,793	\$ 2,561,166
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 20,397	\$ 32,032
Accrued Liabilities	18,850	7,071
Total Current Liabilities	39,247	39,103
Total Liabilities	39,247	39,103
NET POSITION		
Invested in Capital Assets, Net of Related Debt	1,570,058	1,563,889
Unrestricted	1,496,488	958,174
Total Net Position	3,066,546	2,522,063
Total Liabilities and Net Position	\$ 3,105,793	\$ 2,561,166

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, 2025 and 2024

	Governmental Activities	
	2025	2024
EXPENDITURES/EXPENSES:		
Salaries & Employee Benefits	\$ 232,913	\$ 127,099
Service and supplies	214,853	206,160
Depreciation Expense	117,296	128,605
Total Expenditures/Expenses	565,062	461,864
PROGRAM REVENUES:		
Intergovernmental Revenue	182,702	33,678
Total Program Revenues	182,702	33,678
Net Program Income (Expenses)	(382,360)	(428,186)
GENERAL REVENUES:		
Taxes and Assessment	380,059	358,916
Sales Tax - Measure H	525,850	-
Investment Income	20,934	16,631
Grants and Donations	-	119,292
Total General Revenues	926,843	494,839
Change in Net Position	544,483	66,653
Net Position - Beginning of Year	2,522,063	2,455,410
Net Position - End of Year	\$ 3,066,546	\$ 2,522,063

The accompanying notes are an integral part of the financial statements

CAZADERO COMMUNITY SERVICES DISTRICT

Governmental Fund

Balance Sheet

June 30, 2025 and 2024

	Governmental Activities	
	2025	2024
ASSETS:		
Cash and Investments	\$ 1,276,649	\$ 899,138
Due From Other Governments	203,471	51,300
Interest Receivable	3,911	2,704
Prepaid Expenses	51,704	44,135
	<u>51,704</u>	<u>44,135</u>
Total Assets	<u>\$ 1,535,735</u>	<u>\$ 997,277</u>
LIABILITIES and FUND BALANCES:		
Liabilities:		
Accounts Payable	\$ 20,397	\$ 32,032
Accrued Liabilities	18,850	7,071
	<u>18,850</u>	<u>7,071</u>
Total Liabilities	<u>39,247</u>	<u>39,103</u>
Fund Balances:		
Non - Spendable	51,704	44,135
Assigned for Park Development	68,474	68,474
Unassigned	1,376,310	845,565
	<u>1,376,310</u>	<u>845,565</u>
Total Fund Balances	<u>1,496,488</u>	<u>958,174</u>
Total Liabilities and Fund Balances	<u>\$ 1,535,735</u>	<u>\$ 997,277</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, 2025 and 2024

	Governmental Activities	
	2025	2024
GENERAL REVENUES:		
Taxes and Assessments	\$ 380,059	\$ 358,916
Sales Tax - Measure H	525,850	-
Intergovernmental Revenues	182,702	33,678
Unrestricted Investment Earnings	20,934	16,631
Grants and Donations	-	119,292
	<hr/>	<hr/>
Total Revenues	1,109,545	528,517
	<hr/>	<hr/>
EXPENDITURES:		
Operating Expenditures:		
Salaries and Employee Benefits	232,913	127,099
Services and Supplies	214,853	206,160
	<hr/>	<hr/>
Capital Outlay	123,465	24,139
	<hr/>	<hr/>
Total Expenditures	571,231	357,398
	<hr/>	<hr/>
Transfers	-	-
Net Change in Fund Balances	538,314	171,119
Fund Balances - Beginning of Year	958,174	787,055
	<hr/>	<hr/>
Fund Balances - End of Year	\$ 1,496,488	\$ 958,174
	<hr/> <hr/>	<hr/> <hr/>

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, 2025 and 2024

	Governmental Activities	
	2025	2024
Total Fund Balances - Governmental Funds	\$ 1,496,488	\$ 958,174
<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>		
Historical Cost	2,927,165	2,892,713
Accumulated Depreciation	(1,357,107)	(1,328,824)
Net Position - Governmental Activities	\$ 3,066,546	\$ 2,522,063

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, 2025 and 2024

	Governmental Activities	
	2025	2024
Net Change in Fund Balances - Governmental Funds	\$ 538,314	\$ 171,119
<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>		
Add - Capital Outlay	123,465	24,139
Deduct - Depreciation expense	(117,296)	(128,605)
Change in Net Position - Government Wide	\$ 544,483	\$ 66,653

The accompanying notes are an integral part of the financial statements

CAZADERO COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2025 and 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity:

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

Government-wide and Fund Financial Statements

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

The statement of activities demonstrated the degree to which the direct expenses of the given function or segment of offset by program revenues. Direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or section and 2) grants and contributions that area 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 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, 2025 and 2024

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 transactions 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 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, 2025 and 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Sales Tax – Measure H

On March 5, 2024, the voters of Sonoma County approved Measure H, “The Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance,” a one-half cent sales tax to provide funding to Sonoma County fire agencies for the purpose of achieving effective and efficient regional fire response services throughout the county.

The District received \$525,850 in Measure H fund for the fiscal year ended June 30, 2025 and has been able to put Measure H funds to good use to benefit the community.

4. Capital Assets:

Capital assets, which include land, buildings, 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 purchase or constricted. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

5. 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.

CAZADERO COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2025 and 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Restricted net position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other government and restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position – This category represents the net position of the entity, not restricted for any other project or purpose.
- When both restricted and unrestricted net position are available, restricted resources are used only after the unrestricted resources are depleted.

6. 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, the assigned fund balance represents the remaining amount that is not restricted or committed.

CAZADERO COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2025 and 2024

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

- Unassigned: the residual amount of all general funds, 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.

GASB 54 Fund Balance Classifications by Purpose

Non-Spendable – Funds used for prepaid insurance for fiscal year 2025/26. The non-spendable balances as of June 30, 2025 and 2024 are \$51,704 and \$44,135 respectively.

Committed – Committed fund balance of \$-0- on June 30, 2024 and 2023.

Assigned – Assigned fund balances of \$68,474 and \$68,474 on June 30, 2025 and 2024 respectively represent funds set aside for future park development.

Unassigned – The District has an unassigned fund balance of \$1,376,310 and \$845,565 on June 30, 2025, and 2024, respectively. As of June 30, 2025 and 2024, the total fund balance was \$1,496,488 and \$958,174 respectively.

7. Use of Estimates:

The preparation of financial statements required management to make estimates and assumptions that affect the reported 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 represent original estimates modified for any authorized adjustments which were contingent upon new or additional revenue sources. Budgetary expenditures 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, 2025 and 2024

NOTE 3 CASH AND INVESTMENTS

Cash and investments on June 30, 2025, and 2024 consisted of the following:

Investment in the California Local Agency Investment Fund (LAIF)

The District retains one account in a credit union. The District is a voluntary participant in the Local Agency Investment Fund (LAIF) and is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District’s investment in this pool is reported in the accompanying financial statements as cash equivalents at amounts based upon the District’s pro rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting record maintained by LAIF, which is recorded on an amortized cost basis. As of June 30, 2025, and 2024, the balance of such deposits was \$250,265 and \$239,125, respectively.

The amount of cash on June 30, 2025, and 2024, is as follows:

	<u>2025</u>	<u>2024</u>
Cash with Community First, C.U.	\$ 806,874	\$ 448,804
Cash with County Investment Fund	219,511	211,209
Cash with Local Agency Investment Fund	<u>250,265</u>	<u>239,125</u>
Total Cash	<u>\$ 1,276,650</u>	<u>\$ 899,138</u>

NOTE 4 DUE FROM OTHER GOVERNMENTS

The amounts due from other governments for the fiscal years ended June 30, 2025, and 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Due from Other Governments	<u>\$ 203,471</u>	<u>\$ 51,300</u>
Total	<u>\$ 203,471</u>	<u>\$ 51,300</u>

CAZADERO COMMUNITY SERVICES DISTRICT
 Notes to Basic Financial Statements
 June 30, 2025 and 2024

NOTE 5 **CAPITAL ASSETS**

Summary of changes in capital assets for the year ending June 30, 2024, is as follows:

	Beginning Balance <u>July 1, 2024</u>	Additions	Retirements	Ending Balance <u>June 30, 2025</u>
Capital assets, not being depreciated:				
Land	\$ 211,838	\$ -	\$ -	\$ 211,838
Construction in Progress	<u>186,617</u>	<u>53,848</u>	<u>-</u>	<u>240,465</u>
Total capital assets, not being depreciated	<u>398,455</u>	<u>53,848</u>	<u>-</u>	<u>452,303</u>
Capital assets, being depreciated:				
Building and Improvements	607,143	10,000	-	617,143
Equipment	<u>1,798,102</u>	<u>59,616</u>	<u>-</u>	<u>1,857,718</u>
Total capital assets, being depreciated	<u>2,405,245</u>	<u>69,616</u>	<u>-</u>	<u>2,474,861</u>
Less accumulated depreciation for:				
Building and Improvements	(215,042)	(17,572)	-	(232,614)
Equipment	<u>(1,024,769)</u>	<u>(99,723)</u>	<u>-</u>	<u>(1,124,492)</u>
Total accumulated depreciation	<u>(1,239,811)</u>	<u>(117,295)</u>	<u>-</u>	<u>(1,357,106)</u>
Total capital assets, being depreciated, net	<u>1,165,434</u>	<u>(47,679)</u>	<u>-</u>	<u>1,117,755</u>
Capital assets, net	<u>\$ 1,563,889</u>	<u>\$ 6,169</u>	<u>\$ -</u>	<u>\$ 1,570,058</u>

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

	<u>2025</u>	<u>2024</u>
Governmental Activities:		
Public Safety - Fire Protection	<u>\$ 117,296</u>	<u>\$ 128,605</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 117,296</u>	<u>\$ 128,605</u>

CAZADERO COMMUNITY SERVICES DISTRICT
 Notes to Basic Financial Statements
 June 30, 2025 and 2024

NOTE 5 CAPITAL ASSETS (continued)

Summary of changes in capital assets for the year ending June 30, 2024, is as follows:

	<u>Beginning Balance July 1, 2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance June 30, 2024</u>
Capital assets, not being depreciated:				
Land	\$ 211,838	\$ -	\$ -	\$ 211,838
Construction in Progress	<u>163,087.00</u>	<u>23,530</u>	<u>-</u>	<u>186,617</u>
Total capital assets, not being depreciated	<u>374,925</u>	<u>23,530</u>	<u>-</u>	<u>398,455</u>
Capital assets, being depreciated:				
Building and Improvements	607,143	-	-	607,143
Equipment	<u>1,797,493</u>	<u>609</u>	<u>-</u>	<u>1,798,102</u>
Total capital assets, being depreciated	<u>2,404,636</u>	<u>609</u>	<u>-</u>	<u>2,405,245</u>
Less accumulated depreciation for:				
Building and Improvements	(197,470)	(17,572)	-	(215,042)
Equipment	<u>(913,736)</u>	<u>(111,033)</u>	<u>-</u>	<u>(1,024,769)</u>
Total accumulated depreciation	<u>(1,111,206)</u>	<u>(128,605)</u>	<u>-</u>	<u>(1,239,811)</u>
Total capital assets, being depreciated, net	<u>1,293,430</u>	<u>(127,996)</u>	<u>-</u>	<u>1,165,434</u>
Capital assets, net	<u>\$ 1,668,355</u>	<u>\$ (104,466)</u>	<u>\$ -</u>	<u>\$ 1,563,889</u>

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

	<u>2024</u>	<u>2023</u>
Governmental Activities:		
Public Safety - Fire Protection	<u>\$ 128,605</u>	<u>\$ 111,959</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 128,605</u>	<u>\$ 111,959</u>

CAZADERO COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2025 and 2024

NOTE 6 **OTHER INFORMATION****Risk Management**

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

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

Litigation

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

NOTE 7 **SUBSEQUENT EVENTS**

The management has evaluated events after June 30, 2025, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through March 20, 2026, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that required recognition or additional disclosures in the financial statements.

CAZADERO COMMUNITY SERVICES DISTRICT
 Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget and Actual
 General Fund
 For the Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual - Budgetary Basis</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Resources (Inflows)				
Taxes and Assessment	\$ 360,770	\$ 360,770	\$ 380,059	\$ 19,289
Sales Tax - Measure H	-	-	525,850	525,850
Intergovernmental Revenue	1,600	1,600	182,702	181,102
Unrestricted investment earnings	13,015	13,015	20,934	7,919
Amounts Available	<u>375,385</u>	<u>375,385</u>	<u>1,109,545</u>	<u>734,160</u>
Charges (Outflows)				
Salaries & Employee Benefits	116,827	116,827	232,913	(116,086)
Services and Supplies	250,453	250,453	214,853	35,600
Capital outlay	8,000	8,000	-	-
Capital outlay	<u>8,000</u>	<u>8,000</u>	<u>123,465</u>	<u>(115,465)</u>
Amounts Charged	<u>375,280</u>	<u>375,280</u>	<u>571,231</u>	<u>(195,951)</u>
Change in General Fund	<u>105</u>	<u>105</u>	<u>538,314</u>	<u>538,209</u>
Beginning Fund Balance			<u>958,174</u>	
Ending Fund Balance			<u>\$ 1,496,488</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, 2024

	<u>Budgeted Amounts</u>		<u>Actual - Budgetary Basis</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Resources (Inflows)				
Taxes and Assessment	\$ 341,815	\$ 341,815	\$ 358,916	\$ 17,101
Intergovernmental Revenue	1,500	1,500	33,678	32,178
Unrestricted investment earnings	6,605	6,605	16,631	10,026
Grants and Donations	-	-	119,292	119,292
Amounts Available	<u>349,920</u>	<u>349,920</u>	<u>528,517</u>	<u>178,597</u>
Charges (Outflows)				
Salaries & Employee Benefits	126,827	126,827	127,099	(272)
Services and Supplies	215,028	215,028	206,160	8,868
Capital outlay	<u>8,000</u>	<u>8,000</u>	24,139	<u>(16,139)</u>
Amounts Charged	<u>349,855</u>	<u>349,855</u>	<u>357,398</u>	<u>(7,543)</u>
Change in General Fund	<u>65</u>	<u>65</u>	171,119	<u>171,054</u>
Beginning Fund Balance			<u>787,055</u>	
Ending Fund Balance			<u><u>\$ 958,174</u></u>	

CAZADERO COMMUNITY SERVICES DISTRICT
Notes to Required Supplementary Information
June 30, 2025 and 2024

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.

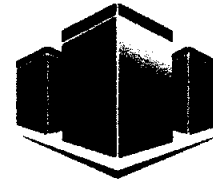
Before May 31, the proposed budget is presented to the board of directors for review. The board holds public hearings, and the final budget must be prepared and adopted no later than September 30.

The appropriate 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, 2025, or 2024.

ADA Compliance Consultants, Inc.
 2398 Taylor Road
 Penryn, CA 95663 US
 accounts payable@ada-pros.com
 www.ada-pros.com

Estimate



ADA-PROS
 We Know ADA.
 ADA Compliance Consultants, Inc.

ADDRESS
 Paul Barry
 Cazadero CSD
 5980 Cazadero HWY
 Cazadero, CA 95421
 United States

SHIP TO
 Paul Barry
 Cazadero CSD
 5980 Cazadero HWY
 Cazadero, CA 95421
 United States

ESTIMATE # DATE
 258773 04/14/2025

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	ADA Evaluation Inspection	ADA Compliance Consultants will perform an exterior ADA evaluation and produce an inspection report of the outdoor recreational area at 5980 Cazadero HWY, Cazadero, CA 95421.	1	2,347.45	2,347.45
	Included in this report	Exterior: -entrance signage -all paths of travel (off site and on site) -stairways -basketball courts -tennis courts -play area -restroom structure	1	0.00	0.00
	Additional Service- Scoping	For no additional charge, ADA Compliance Consultants will provide fully detailed scoping for all barrier removal for the purpose of obtaining budget bids from contractors.	1	0.00	0.00
	Note	Additional modification or editing time will be billed at \$150 per hour.	1	0.00	0.00
	Please Note	Additional on site travel time TBD. Product will be delivered electronically after receipt of payment.	1	0.00	0.00
				TOTAL	\$2,347.45

Accepted By

Accepted Date



DISCUSSION ITEMS

CORRESPONDENCE