

ANNUAL REPORT TO MEASURE H OVERSIGHT COMMITTEE

Pursuant to the requirements of Sonoma County Code section 12-67(B), this is the annual report of the allocation of funds received by the reporting agency under the Sonoma County voter-approved Measure H, “The Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance” (the “Ordinance”).

Name of Entity receiving Measure H funds: CAZADERO COMMUNITY SERVICES DISTRICT

Reporting period: FY 24-25 4/26/24 to 6/30/25 (with April-June proceeds received 9/10/25)

1. Detail of the activities related to the Ordinance this reporting period, based on attached budget to actual report, balance sheet, and fund balance report.

	Budget	Actual	References
Measure H Revenue	\$0.00	\$343,937.68	2(a)
Measure H Expenses:			
Wildfire Prevention, Preparedness, Response, and Vegetation Management - Personnel		\$54,200.00	
Recruitment & Retention			
Equipment & Facilities		\$6,276.22	
Transfer of Funds – contract for Services			
Countywide Expenditures			
Expense Total		\$60,476.22	
Fund Balance (includes reserves)		\$283,461.46	
Amador Contract		Unknown	
Capital Improvements		Unknown	

2. Summary of the positions and start up, equipment and facilities that were funded with revenue from the Ordinance.
 - a. CAZ CSD did not budget for Measure H Revenue funds for FY 24/25.
 - b. CAZ CSD has been able to implement funds for stipends to cover the firehouse and for vegetation management.
 - c. Purchased chainsaws for vegetation management.
 - d. Station 2 has submitted plans to PRMD and are awaiting permits to begin capital improvements. Handicap parking.

3. The specific activities that support fire prevention including vegetation management.
 - a. Started at 116 and Cazadero Highway and at currently at Kidd Creek Rd on the west side completing vegetation management along the highway with a chipper and boom truck. Purchased chainsaws to help facilitate vegetation management.
4. Update on the status of facility capital improvement projects that are funded with revenue from the Ordinance.
 - a. Currently waiting for permits for the improvement of Station 2. Electrical work was finished for the new generator. Handicap parking spaces were completed.
5. Demonstration of compliance with the requirement that revenue from the Ordinance shall be used for enhancing operations.

Proportional budget allocation for fire related services:
 FY 21-22 \$ 66,465.01; FY 21-22 100%; this reporting period: \$98,311.43; 100%.

Personnel expenditures: FY 21-22 \$27,864.00; this reporting period \$54,200.00

6. Any material changes in service needs within the agency's jurisdiction or countywide.
 - a. None occurred during this reporting period.
7. Any remaining funds from allocations provided in previous years, and an explanation for proposed use of such funds:
 - a. No Sales Tax was received in previous years.
 - b. All remaining sales tax revenue will be put in reserves for Capital Improvements and Amador Contract.

Required Attachments:

Annual Budget – FY 24/25

Budget to Actual Report (NOTE: this is included in the annual budget report)

Balance Sheet – FY 24/25

Fund Balance Report (NOTE: balance will have fund balance and there is no separate report.)

Most recent annual audit and/or other independent financial review – FY23/24

FY 21-22 budget documents showing baseline dollar figure for maintenance of effort and personnel expenditures – Profit and Loss and Budget Performance

Cazadero Community Services
Payroll Summary
 April 26, 2024 through June 30, 2025

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 12/10/2025

Apr 26, '24 - Jun 30, 25

Employee Wages, Taxes and Adjustments

Gross Pay

Salary	31,500.00
Calls	7,420.00
COVID - Additional Cleaning	0.00
Drills	5,280.00
Hourly Admin	14,675.00
Station Coverage	0.00
Stipend->12 <24 Hours	500.00
Stipend-12 hours or less	39,000.00
Stipend-24 Hours	14,700.00
Strike Team	98,650.90
Strike Team OT	0.00
Holiday Bonus	1,200.00
Holiday Bonus - Admin	0.00
Holiday Bonus - Fire Dept	0.00
Holiday Bonus - Park & Rec	0.00

7 \$ 57,200

Total Gross Pay 212,925.90

Adjusted Gross Pay 212,925.90

Taxes Withheld

Federal Withholding	-14,383.00
Medicare Employee	-3,087.44
Social Security Employee	-13,201.41
CA - Withholding	-4,845.55
CA - Disability Employee	0.00
Medicare Employee Addl Tax	0.00

Total Taxes Withheld -35,517.40

Deductions from Net Pay

Wage Garnishment-FTB	0.00
Wage Garnishment-SDU	-2,227.99

Total Deductions from Net Pay -2,227.99

Net Pay 175,180.51

Employer Taxes and Contributions

Medicare Company	3,087.44
Social Security Company	13,201.41
CA - Unemployment Company	1,581.33
CA - Employment Training Tax	135.75

Total Employer Taxes and Contributions 18,005.93

Cazadero Community Services District
Profit & Loss by Class
 July 2024 through June 2025

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 12/10/2025
 Accrual Basis

Ordinary Income/Expense	Administration	Measure H-Fire (Fire)	Fire - Other (Fire)	Total Fire	Vegetation Mngmnt	Unclassified	TOTAL
	Income						
10 · Tax Revenue							
1225 · Measure H	0.00	343,937.68	0.00	343,937.68	0.00	0.00	343,937.68
1000 · Property Taxes-CY Secured	0.00	0.00	0.00	0.00	0.00	346,790.69	346,790.69
1011 · SB 2557 Prop Tax Admin	0.00	0.00	0.00	0.00	0.00	-4,051.00	-4,051.00
1020 · Prop Tax-CY Supplemental	0.00	0.00	0.00	0.00	0.00	6,077.02	6,077.02
1040 · Prop Tax-CY Unsecured	0.00	0.00	0.00	0.00	0.00	10,425.10	10,425.10
Total 10 · Tax Revenue	0.00	343,937.68	0.00	343,937.68	0.00	359,241.81	703,179.49
17 · Use of Money/Property							
1700 · Interest on Pooled Cash	8,301.65	0.00	0.00	0.00	0.00	219.68	8,521.33
1703 · LAIF Interest	11,139.46	0.00	0.00	0.00	0.00	0.00	11,139.46
1704 · Comm First CU - Savings	65.65	0.00	0.00	0.00	0.00	0.00	65.65
Total 17 · Use of Money/Property	19,506.76	0.00	0.00	0.00	0.00	219.68	19,726.44
20 · Intergovernmental Revenues							
2440 · ST-HOPTR	18,400.13	0.00	0.00	0.00	0.00	741.56	19,141.69
Total 20 · Intergovernmental Revenues	18,400.13	0.00	0.00	0.00	0.00	741.56	19,141.69
40 · Miscellaneous Revenues							
4200 · Equip Rental-State of CA	0.00	0.00	108,653.04	108,653.04	0.00	0.00	108,653.04
4201 · Strike Team-State of CA	0.00	0.00	105,460.56	105,460.56	0.00	0.00	105,460.56
42111 · State - Other In-Lieu	0.00	0.00	0.00	0.00	0.00	6.14	6.14
Total 40 · Miscellaneous Revenues	0.00	0.00	214,113.60	214,113.60	0.00	6.14	214,119.74
Total Income	37,906.89	343,937.68	214,113.60	558,051.28	0.00	360,209.19	956,167.36
Gross Profit	37,906.89	343,937.68	214,113.60	558,051.28	0.00	360,209.19	956,167.36
Expense							
50 · Salaries/Employment Benefits							
51 · Fire Department-Salaries/Empl B							
5915 · Fire Department Payroll Expense	0.00	0.00	1,270.40	1,270.40	0.00	0.00	1,270.40
5911 · Firefighter C & D Reimbursement							
Calls	0.00	0.00	6,000.00	6,000.00	0.00	0.00	7,420.00
Drills	0.00	0.00	4,880.00	4,880.00	0.00	0.00	5,280.00
Stipend	0.00	0.00	43,000.00	43,000.00	0.00	0.00	46,400.00
Strike Team	0.00	0.00	82,153.54	82,153.54	0.00	0.00	82,153.54
Total 5911 · Firefighter C & D Reimbursement	0.00	0.00	136,033.54	136,033.54	0.00	0.00	141,253.54
Total 51 · Fire Department-Salaries/Empl B	0.00	0.00	137,303.94	137,303.94	0.00	0.00	142,523.94
52 · Park & Rec-Salaries/Employ Bene							
5912 · Park & Rec Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 52 · Park & Rec-Salaries/Employ Bene	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54 · Admin-Salaries/Employ Benefits							
5914 · Admin Payroll Expenses	13,025.00	0.00	0.00	0.00	0.00	0.00	13,025.00
Total 54 · Admin-Salaries/Employ Benefits	13,025.00	0.00	0.00	0.00	0.00	0.00	13,025.00
5910 · Payroll Expenses	8,389.05	0.00	28,348.96	28,348.96	0.00	0.00	44,051.29
5940 · Wrkmn Comp	0.00	0.00	21,776.00	21,776.00	0.00	0.00	21,776.00
50 · Salaries/Employment Benefits - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 50 · Salaries/Employment Benefits	21,414.05	0.00	187,428.90	187,428.90	0.00	0.00	221,376.23
60 · Services/Supplies							
61 · Fire Department-Services/Suppli							
6021 · Clothing, Uniform, Personal	0.00	0.00	3,585.27	3,585.27	0.00	0.00	3,585.27
6022 · Safety Clothing	0.00	0.00	14,811.74	14,811.74	0.00	0.00	14,811.74
6040 · Communications							
Station 1 Emergency Phones	0.00	0.00	3,922.80	3,922.80	0.00	0.00	3,922.80
Stn 1 Internet	0.00	0.00	2,998.85	2,998.85	0.00	0.00	2,998.85
Stn 1 Telephone	0.00	0.00	4,772.19	4,772.19	0.00	0.00	4,772.19
Stn 2 Internet	0.00	0.00	2,553.30	2,553.30	0.00	0.00	2,553.30
Stn 2 Telephone	0.00	0.00	1,002.48	1,002.48	0.00	0.00	1,002.48
Total 6040 · Communications	0.00	0.00	15,249.62	15,249.62	0.00	0.00	15,249.62
6060 · Food	0.00	0.00	1,566.91	1,566.91	0.00	0.00	1,566.91
6149 · Maintenance-Radio/Pagers	0.00	0.00	1,256.28	1,256.28	0.00	0.00	1,256.28
6181 · Maintenance - Fire Department							
Apparatus Annual Pump Testing	0.00	0.00	1,920.90	1,920.90	0.00	0.00	1,920.90
Generator Maintenance	0.00	0.00	395.29	395.29	0.00	0.00	395.29
Station 2 Mntce (Include Siren)	0.00	0.00	4,579.49	4,579.49	0.00	0.00	4,588.87
Station 1 Mntce	0.00	0.00	14,335.11	14,335.11	0.00	0.00	14,335.11
6181 · Maintenance - Fire Department - Other	0.00	0.00	1,640.76	1,640.76	0.00	0.00	1,640.76
Total 6181 · Maintenance - Fire Department	0.00	0.00	22,871.55	22,871.55	0.00	0.00	22,880.93
6261 · Medical Equip	0.00	0.00	2,411.80	2,411.80	0.00	0.00	2,411.80
6457 · Computer Chrgs-Firehouse Softwa	0.00	0.00	982.88	982.88	0.00	0.00	982.88
6461 · Misc Supplies/Expenses	0.00	0.00	2,378.73	2,378.73	0.00	0.00	2,378.73
6526 · REDCOM	0.00	0.00	7,844.34	7,844.34	0.00	0.00	7,844.34
6820 · Rents and Leases - Equipment	0.00	524.23	0.00	524.23	0.00	0.00	524.23
6880 · Minor Equipment/Sm Tools	0.00	0.00	4,160.83	4,160.83	0.00	0.00	4,160.83
6881 · Safety Equip	0.00	0.00	1,842.56	1,842.56	0.00	0.00	1,842.56

	Measure H-Fire		Fire - Other		Vegetation Mngmnt	Unclassified	TOTAL
	Administration	(Fire)	(Fire)	Total Fire			
6883 · Fire Equip	0.00	0.00	2,394.61	2,394.61	0.00	0.00	2,394.61
7053 · Permits/License/Fees	0.00	0.00	75.00	75.00	0.00	0.00	75.00
7201 · Gas & Oil	0.00	0.00	2,807.76	2,807.76	0.00	0.00	2,807.76
7321 · Utilities - Fire Department							
Stn 2 Propane	0.00	0.00	1,676.56	1,676.56	0.00	0.00	1,676.56
Stn 2 Garbage	0.00	0.00	693.15	693.15	0.00	0.00	693.15
Stn 2 Electricity	0.00	0.00	1,447.91	1,447.91	0.00	0.00	1,447.91
Stn 1 Water	0.00	0.00	714.61	714.61	0.00	0.00	714.61
Stn 1 Propane	0.00	0.00	1,374.89	1,374.89	0.00	0.00	1,374.89
Stn 1 Garbage	0.00	0.00	1,849.32	1,849.32	0.00	0.00	1,849.32
Stn 1 Electricity	0.00	0.00	5,004.95	5,004.95	0.00	0.00	5,004.95
Siren Electricity	0.00	0.00	202.24	202.24	0.00	0.00	202.24
7321 · Utilities - Fire Department - Other	0.00	0.00	0.31	0.31	0.00	0.00	0.31
Total 7321 · Utilities - Fire Department	0.00	0.00	12,963.94	12,963.94	0.00	0.00	12,963.94
7330 · Sanitation-Stn2							
Annual Septic Permit	0.00	0.00	189.00	189.00	0.00	0.00	189.00
Septic Monitoring Fee	0.00	0.00	385.00	385.00	0.00	0.00	385.00
Total 7330 · Sanitation-Stn2	0.00	0.00	574.00	574.00	0.00	0.00	574.00
Total 61 · Fire Department-Services/Suppli	0.00	524.23	97,777.82	98,302.05	0.00	0.00	98,311.43
62 · Park & Rec-Services/Supplies							
7322 · Utilities - Park & Rec							
Electricity Outdoor	0.00	0.00	0.00	0.00	0.00	0.00	843.42
Park Water	0.00	0.00	4.41	4.41	0.00	0.00	946.97
Total 7322 · Utilities - Park & Rec	0.00	0.00	4.41	4.41	0.00	0.00	1,790.39
Total 62 · Park & Rec-Services/Supplies	0.00	0.00	4.41	4.41	0.00	0.00	1,790.39
63 · Street Lights-Services/Supplies							
7323 · Utilities - Street Lights							
Street Lights Electricity	0.00	0.00	0.00	0.00	0.00	0.00	6,500.96
Total 7323 · Utilities - Street Lights	0.00	0.00	0.00	0.00	0.00	0.00	6,500.96
Total 63 · Street Lights-Services/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	6,500.96
64 · Admin-Services/Supplies							
6280 · Memberships/Certs	323.00	0.00	0.00	0.00	0.00	0.00	823.00
6080 · Household Supplies	0.00	0.00	369.05	369.05	0.00	0.00	369.05
6400 · Office expense	6,338.28	0.00	138.28	138.28	0.00	0.00	6,476.56
6410 · Mail and Postage Supplies	135.50	0.00	0.00	0.00	0.00	0.00	135.50
6500 · Other Professional Svcs	525.00	0.00	0.00	0.00	0.00	0.00	525.00
6587 · LAFCO	0.00	0.00	715.00	715.00	0.00	0.00	715.00
6630 · Audit	5,475.00	0.00	0.00	0.00	0.00	0.00	5,475.00
6800 · Publications and Legal Notices	0.00	0.00	151.00	151.00	0.00	0.00	151.00
Total 64 · Admin-Services/Supplies	12,796.78	0.00	1,373.33	1,373.33	0.00	0.00	14,670.11
65 · Vegetation Management							
6540 · Chipper Maintenance	0.00	0.00	0.00	0.00	735.00	0.00	735.00
Total 65 · Vegetation Management	0.00	0.00	0.00	0.00	735.00	0.00	735.00
6100 · Insurance	0.00	0.00	68,939.00	68,939.00	0.00	0.00	73,701.00
6140 · Apparatus Maintenance	0.00	0.00	11,580.15	11,580.15	0.00	0.00	11,580.15
6180 · Maintenance-Bldg & Imp.							
Parks Maintenance-Playground	0.00	0.00	0.00	0.00	0.00	0.00	22,843.01
Total 6180 · Maintenance-Bldg & Imp.	0.00	0.00	0.00	0.00	0.00	0.00	22,843.01
7120 · Training	0.00	0.00	7,290.60	7,290.60	0.00	0.00	7,290.60
7335 · Park Development	0.00	0.00	0.00	0.00	0.00	0.00	37,231.36
Total 60 · Services/Supplies	12,796.78	524.23	186,965.31	187,489.54	735.00	0.00	274,654.01
85 · Capital-Fixed Asset Expense							
8570 · Structure							
8570 H · Measure H Funded Structure	0.00	5,751.99	0.00	5,751.99	0.00	0.00	5,751.99
Total 8570 · Structure	0.00	5,751.99	0.00	5,751.99	0.00	0.00	5,751.99
Total 85 · Capital-Fixed Asset Expense	0.00	5,751.99	0.00	5,751.99	0.00	0.00	5,751.99
Total Expense	34,210.83	6,276.22	374,394.21	380,670.43	735.00	0.00	501,782.23
Net Ordinary Income	3,696.06	337,661.46	-160,280.61	177,380.85	-735.00	360,209.19	454,385.13
Net Income	3,696.06	337,661.46	-160,280.61	177,380.85	-735.00	360,209.19	454,385.13

Cazadero Community Services District						6:33 PM
Profit & Loss Budget Performance						12/10/2025
July 2024 through June 2025						Accrual Basis
		Jul '24 - Jun 25	Jul '24 - Jun 25	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense						
Income						
10 · Tax Revenue						
	1225 · Measure H	343,937.68	343,937.68	343,937.68	100.0%	0.00
	1000 · Property Taxes-CY Secured	346,790.69	346,790.69	1,832.69	100.53%	344,958.00
	1011 · SB 2557 Prop Tax Admin	-4,051.00	-4,051.00	-498.00	114.02%	-3,553.00
	1020 · Prop Tax-CY Supplemental	6,077.02	6,077.02	-2,348.98	72.12%	8,426.00
	1040 · Prop Tax-CY Unsecured	10,425.10	10,425.10	-492.90	95.49%	10,918.00
	1042 · Cost Reim-Coll DEL CY UNS	0.00	0.00	0.00	0.0%	0.00
	1060 · Prop Tax-PY Secured	0.00	0.00	161.00	0.0%	-161.00
	1080 · Supplemental Prop Tax-PY	0.00	0.00	27.00	0.0%	-27.00
	1100 · Prop Taxes-PY Unsecured	0.00	0.00	-209.00	0.0%	209.00
	1105 · 2017 Wildfire Tax Loss	0.00	0.00	0.00	0.0%	0.00
	1106 · State Property Tax Backfill	0.00	0.00	0.00	0.0%	0.00
	Total 10 · Tax Revenue	703,179.49	703,179.49	342,409.49	194.91%	360,770.00
17 · Use of Money/Property						
	1700 · Interest on Pooled Cash	8,521.33	8,521.33	3,121.33	157.8%	5,400.00
	1702 · WestAmerica Bank	0.00	0.00	0.00	0.0%	0.00
	1703 · LAIF Interest	11,139.46	11,139.46	4,039.46	156.89%	7,100.00
	1704 · Comm First CU - Savings	65.65	65.65	0.65	101.0%	65.00
	1801 · Hall Use	0.00	0.00	-450.00	0.0%	450.00
	Total 17 · Use of Money/Property	19,726.44	19,726.44	6,711.44	151.57%	13,015.00
20 · Intergovernmental Revenues						
	2080 · Fish & Game in lieu of Prop T	0.00	0.00	0.00	0.0%	0.00
	2440 · ST-HOPTR	19,141.69	19,141.69	17,541.69	1,196.36%	1,600.00
	2500 · State-Other Funding (ST)	0.00	0.00	0.00	0.0%	0.00
	Total 20 · Intergovernmental Revenues	19,141.69	19,141.69	17,541.69	1,196.36%	1,600.00
40 · Miscellaneous Revenues						
4040 · Misc. Income						
	4040 A · Recruitment/Retention-Region 5	0.00	0.00	0.00	0.0%	0.00
	4040 · Misc. Income - Other	0.00	0.00	0.00	0.0%	0.00
	Total 4040 · Misc. Income	0.00	0.00	0.00	0.0%	0.00
	4050 · State & Local Grants	0.00	0.00	0.00	0.0%	0.00
	4051 · Federal Grants	0.00	0.00	0.00	0.0%	0.00
	4102 · Donations	0.00	0.00	0.00	0.0%	0.00
	4105 · Insurance Loss Payment	0.00	0.00	0.00	0.0%	0.00
	4128 · Dispatch Fee Reimbursement	0.00	0.00	0.00	0.0%	0.00
	4200 · Equip Rental-State of CA	108,653.04	108,653.04	108,653.04	100.0%	0.00
	4201 · Strike Team-State of CA	105,460.56	105,460.56	105,460.56	100.0%	0.00
	4210 · State of CA EDD Refund	0.00	0.00	0.00	0.0%	0.00
	42111 · State - Other In-Lieu	6.14	6.14	6.14	100.0%	0.00
	Total 40 · Miscellaneous Revenues	214,119.74	214,119.74	214,119.74	100.0%	0.00
	Total Income	956,167.36	956,167.36	580,782.36	254.72%	375,385.00

		Jul '24 - Jun 25	Jul '24 - Jun 25	\$ Over Budget	% of Budget	Annual Budget
	Station 1 Mntce	14,335.11	14,335.11	10,335.11	358.38%	4,000.00
	6181 · Maintenance - Fire Department - Other	1,640.76	1,640.76	1,640.76	100.0%	0.00
	Total 6181 · Maintenance - Fire Department	22,880.93	22,880.93	12,822.93	227.49%	10,058.00
	6261 · Medical Equip	2,411.80	2,411.80	-2,138.20	53.01%	4,550.00
	6457 · Computer Chrgs-Firehouse Softwa	982.88	982.88	-17.12	98.29%	1,000.00
	6461 · Misc Supplies/Expenses	2,378.73	2,378.73	1,378.73	237.87%	1,000.00
	6510 · Recruitment/Retention	0.00	0.00	-1,000.00	0.0%	1,000.00
	6526 · REDCOM	7,844.34	7,844.34	6,844.34	784.43%	1,000.00
	6654 · Medical Exam	0.00	0.00	-2,500.00	0.0%	2,500.00
	6820 · Rents and Leases - Equipment	524.23	524.23	524.23	100.0%	0.00
	6880 · Minor Equipment/Sm Tools	4,160.83	4,160.83	1,660.83	166.43%	2,500.00
	6881 · Safety Equip	1,842.56	1,842.56	-8,157.44	18.43%	10,000.00
	6883 · Fire Equip	2,394.61	2,394.61	-1,105.39	68.42%	3,500.00
	7053 · Permits/License/Fees	75.00	75.00	-225.00	25.0%	300.00
	7201 · Gas & Oil	2,807.76	2,807.76	-9,192.24	23.4%	12,000.00
	7321 · Utilities - Fire Department					
	Stn 2 Propane	1,676.56	1,676.56	-1,723.44	49.31%	3,400.00
	Stn 2 Garbage	693.15	693.15	133.15	123.78%	560.00
	Stn 2 Electricity	1,447.91	1,447.91	247.91	120.66%	1,200.00
	Stn 1 Water	714.61	714.61	64.61	109.94%	650.00
	Stn 1 Propane	1,374.89	1,374.89	-2,125.11	39.28%	3,500.00
	Stn 1 Garbage	1,849.32	1,849.32	349.32	123.29%	1,500.00
	Stn 1 Electricity	5,004.95	5,004.95	1,904.95	161.45%	3,100.00
	Siren Electricity	202.24	202.24	-47.76	80.9%	250.00
	7321 · Utilities - Fire Department - Other	0.31	0.31			
	Total 7321 · Utilities - Fire Department	12,963.94	12,963.94	-1,196.06	91.55%	14,160.00
	7330 · Sanitation-Stn2					
	Annual Septic Permit	189.00	189.00	-311.00	37.8%	500.00
	Septic Monitoring Fee	385.00	385.00	85.00	128.33%	300.00
	Total 7330 · Sanitation-Stn2	574.00	574.00	-226.00	71.75%	800.00
	7930 · Interest Expense	0.00	0.00	0.00	0.0%	0.00
	Total 61 · Fire Department-Services/Suppli	98,311.43	98,311.43	3,393.43	103.58%	94,918.00
	62 · Park & Rec-Services/Supplies					
	7322 · Utilities - Park & Rec					
	Electricity Outdoor	843.42	843.42	143.42	120.49%	700.00
	Park Garbage	0.00	0.00	-200.00	0.0%	200.00
	Park Water	946.97	946.97	-783.03	54.74%	1,730.00
	Total 7322 · Utilities - Park & Rec	1,790.39	1,790.39	-839.61	68.08%	2,630.00
	Total 62 · Park & Rec-Services/Supplies	1,790.39	1,790.39	-839.61	68.08%	2,630.00
	63 · Street Lights-Services/Supplies					
	7323 · Utilities - Street Lights					
	Street Lights Electricity	6,500.96	6,500.96	1,100.96	120.39%	5,400.00
	Total 7323 · Utilities - Street Lights	6,500.96	6,500.96	1,100.96	120.39%	5,400.00
	Total 63 · Street Lights-Services/Supplies	6,500.96	6,500.96	1,100.96	120.39%	5,400.00
	64 · Admin-Services/Supplies					
	6280 · Memberships/Certs	823.00	823.00	-177.00	82.3%	1,000.00

Cazadero Community Services District

Balance Sheet

As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
1-Community First CU -Checking	736,585.78
2-Community First CU -Savings	10,053.28
3-Community First CU - Park Dev	60,234.68
L. A. I. F.	
Equipment Acct	225,944.33
Park Development	8,300.00
L. A. I. F. - Other	16,020.33
Total L. A. I. F.	250,264.66
SoCo Pooled Invst Fnd-Bldg Fund	219,510.85
Total Checking/Savings	1,276,649.25
Other Current Assets	
Accrued Interest	2,703.90
Due From Other Governments	51,300.43
Prepaid Obligation	44,135.00
Total Other Current Assets	98,139.33
Total Current Assets	1,374,788.58
Fixed Assets	
Fixed Assets	
Land	211,838.13
Buildings & Improvements	
A/D Buildings	-9,715.12
Accumulated Depr-Bldgs & Imps	-205,326.94
Buildings & Improvements - Other	799,624.07
Total Buildings & Improvements	584,582.01
Equipment	
A/D Equipment	-57,499.30
Accumulated Depr-F/A	-967,270.00
Equipment - Other	1,857,719.23
Total Equipment	832,949.93
Total Fixed Assets	1,629,370.07
Total Fixed Assets	1,629,370.07
TOTAL ASSETS	3,004,158.65
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accrued Payroll	-7,000.00
2000 - Accounts Payable	20,119.54
Total Accounts Payable	13,119.54
Credit Cards	
Bank of America Credit Card	201.94
Total Credit Cards	201.94

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Accrual Basis

Cazadero Community Services District

Balance Sheet

As of June 30, 2025

	Jun 30, 25
Other Current Liabilities	
Accrued Payroll.	11,475.50
Deposits - Firehouse	75.00
2100 · Payroll Liabilities	2,838.49
Westamerica Loan-Current	0.08
Total Other Current Liabilities	<u>14,389.07</u>
Total Current Liabilities	<u>27,710.55</u>
Total Liabilities	27,710.55
Equity	
Equity	540,063.69
3000 · Opening Bal Equity	224,028.65
3900 · Retained Earnings	1,757,970.63
Net Income	454,385.13
Total Equity	<u>2,976,448.10</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,004,158.65</u></u>

Cazadero Community Services District

Profit & Loss

July 2021 through June 2022

	Jul '21 - Jun 22
Ordinary Income/Expense	
Income	
10 · Tax Revenue	
1000 · Property Taxes-CY Secured	303,826.80
1011 · SB 2557 Prop Tax Admin	-3,765.09
1020 · Prop Tax-CY Supplemental	7,822.84
1040 · Prop Tax-CY Unsecured	9,234.06
1060 · Prop Tax-PY Secured	-22.50
1080 · Supplemental Prop Tax-PY	-9.42
1100 · Prop Taxes-PY Unsecured	195.21
1106 · State Property Tax Backfill	359.85
Total 10 · Tax Revenue	317,641.75
17 · Use of Money/Property	
1700 · Interest on Pooled Cash	1,178.19
1703 · LAIF Interest	869.95
1704 · Comm First CU - Savings	70.03
1801 · Hall Use	225.00
Total 17 · Use of Money/Property	2,343.17
20 · Intergovernmental Revenues	
2440 · ST-HOPTR	1,632.94
Total 20 · Intergovernmental Revenues	1,632.94
40 · Miscellaneous Revenues	
4212 · Covid Fiscal Relief	5,267.00
4040 · Misc. Income	28,000.00
4050 · State & Local Grants	43,785.25
4200 · Equip Rental-State of CA	35,900.70
4201 · Strike Team-State of CA	27,375.48
42111 · State - Other In-Lieu	6.19
Total 40 · Miscellaneous Revenues	140,334.62
Total Income	461,952.48
Gross Profit	461,952.48
Expense	
50 · Salaries/Employment Benefits	
51 · Fire Department-Salaries/Empl B	
5915 · Fire Department Payroll Expense	1,295.80
5911 · Firefighter C & D Reimbursement	
Calls	4,980.00
Drills	2,040.00
Stipend	20,844.00
Strike Team	36,689.60
Total 5911 · Firefighter C & D Reimbursement	64,553.60
Total 51 · Fire Department-Salaries/Empl B	65,849.40
52 · Park & Rec-Salaries/Employ Bene	
5912 · Park & Rec Payroll Expenses	180.00
Total 52 · Park & Rec-Salaries/Employ Bene	180.00
54 · Admin-Salaries/Employ Benefits	
5914 · Admin Payroll Expenses	13,383.75
Total 54 · Admin-Salaries/Employ Benefits	13,383.75

Cazadero Community Services District
Profit & Loss
 July 2021 through June 2022

	Jul '21 - Jun 22
5910 · Payroll Expenses	33,680.05
5940 · Wrkmn Comp	17,632.00
50 · Salaries/Employment Benefits - Other	5,752.50
Total 50 · Salaries/Employment Benefits	136,477.70
60 · Services/Supplies	
61 · Fire Department-Services/Suppli	
6021 · Clothing, Uniform, Personal	58.83
6022 · Safety Clothing	6,799.47
6040 · Communications	
Station 1 Emergency Phones	2,864.10
Stn 1 Internet	2,349.48
Stn 1 Telephone	2,826.53
Stn 2 Internet	1,912.92
Stn 2 Telephone	781.03
Total 6040 · Communications	10,734.06
6060 · Food	137.72
6101 · Insurance - Fire Department	3,509.32
6149 · Maintenance-Radio/Pagers	6,778.14
6181 · Maintenance - Fire Department	
Apparatus Annual Pump Testing	1,563.00
Generator Maintenance	163.08
SCBA Testing	1,700.00
Main Siren Maintenance	1,789.24
Station 1 Mntce	1,563.07
6181 · Maintenance - Fire Department - Other	-128.65
Total 6181 · Maintenance - Fire Department	6,649.74
6261 · Medical Equip	5,092.58
6457 · Computer Chrgs-Firehouse Softwa	69.99
6526 · REDCOM	990.66
6880 · Minor Equipment/Sm Tools	3,200.81
6881 · Safety Equip	4,492.02
6883 · Fire Equip	3,169.10
7053 · Permits/License/Fees	75.00
7201 · Gas & Oil	2,376.90
7321 · Utilities - Fire Department	
Stn 2 Propane	1,517.68
Stn 2 Garbage	524.76
Stn 2 Electricity	1,281.91
Stn 1 Water	91.74
Stn 1 Propane	916.58
Stn 1 Garbage	1,709.69
Stn 1 Electricity	3,276.11
Siren Electricity	300.90
7321 · Utilities - Fire Department - Other	538.68
Total 7321 · Utilities - Fire Department	10,158.05
7330 · Sanitation-Stn2	
Annual Septic Permit	145.00
Septic Monitoring Fee	250.00
Total 7330 · Sanitation-Stn2	395.00
7930 · Interest Expense	1,777.62
Total 61 · Fire Department-Services/Suppli	86,465.01

Cazadero Community Services District
Profit & Loss
 July 2021 through June 2022

	Jul '21 - Jun 22
62 · Park & Rec-Services/Supplies	
7322 · Utilities - Park & Rec	
Electricity Outdoor	697.26
Total 7322 · Utilities - Park & Rec	697.26
Total 62 · Park & Rec-Services/Supplies	697.26
63 · Street Lights-Services/Supplies	
7323 · Utilities - Street Lights	
Street Lights Electricity	4,909.52
Total 7323 · Utilities - Street Lights	4,909.52
Total 63 · Street Lights-Services/Supplies	4,909.52
64 · Admin-Services/Supplies	
6280 · Memberships/Certs	575.00
6080 · Household Supplies	559.18
6400 · Office expense	3,741.22
6587 · LAFCO	507.00
6610 · Legal	6,000.00
6630 · Audit	4,950.00
Total 64 · Admin-Services/Supplies	16,332.40
65 · Vegetation Management	
6540 · Chipper Maintenance	392.31
Total 65 · Vegetation Management	392.31
6100 · Insurance	13,251.00
6140 · Apparatus Maintenance	5,339.16
6180 · Maintenance-Bldg & Imp.	
Parks Maintenance-Playground	729.67
Total 6180 · Maintenance-Bldg & Imp.	729.67
6462 · COVID-19 Expenses	109.00
7120 · Training	8,504.08
7335 · Park Development	0.00
7910 · Principal Payment	0.00
Total 60 · Services/Supplies	116,729.41
Total Expense	253,207.11
Net Ordinary Income	208,745.37
Other Income/Expense	
Other Expense	
Depreciation Expense	
Buildings Depr Exp	13,986.00
Total Depreciation Expense	13,986.00
Total Other Expense	13,986.00
Net Other Income	-13,986.00
Net Income	194,759.37