

ZAYANTE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS – REGULAR MEETING

June 22, 2023
7700 E. Zayante Rd
Community Room – 7:00 pm

1.0 CALL TO ORDER/ROLL CALL:

Chairperson of the Board of Directors calls the meeting to order. District Secretary calls the roll of Board of Directors. Establishment of a quorum.

2.0 FLAG SALUTE

3.0 ADDITIONS/DELETIONS TO AGENDA (GC §54954.2):

Additions to the Agenda, if any, may only be made in accordance with California Government Code Section 54954.2 (Ralph M. Brown Act) which includes, but is not limited to, additions for which the need to take action is declared to have arisen after the agenda was posted, as determined by two-thirds vote of the Board of Directors (or if less than two-thirds of the members are present, a unanimous vote of those members present).

4.0 PUBLIC COMMENT (GC §54954.3):

This portion of the agenda is reserved for Oral Communications by the public for items which are not on the agenda. Any person may address the Board of Directors at this time, on any subject that lies within the jurisdiction of the District. Normally, presentations must not exceed (3) minutes in length, and individuals may only speak once during Oral Communications. No actions may be taken by the Board of Directors on any Oral Communications presented. However, the Board of Directors may request that the matter be placed on a future agenda. *Please state your name and town/city of residence at the beginning of your statement for the record. If you would like to comment while using Zoom, use the chat function to express interest in making public comments.*

5.0 Public Hearing

This portion of the agenda is reserved for hearing of items listed as required by law. Hearings are opened for comment and then closed for public comment. Normally, presentations must not exceed (3) minutes in length, and individuals may only speak once during public hearings.

6.0 CORRESPONDANCE:

6.1 – SLVW agreement for Box Gulch repair.

7.0 CONSENT AGENDA: Consent Agenda items 7.1- 7.6 will be acted upon by one motion. These are routine, non-controversial items into a group whereby all are passed with a single motion and vote. No lengthy separate discussion on items unless a Board Member, Staff, or member of the public requests removal of the item for separate action under Sections 10.0 or 11.0.

7.1 Approval of May 11, 2023 meeting minutes

7.2 Summary: ZFPD Disbursements for the Month of May 1, 2023 through May 31, 2023 in the Amount of: \$.

- Payroll \$ 52,458.86 Pay periods 10 & 11
- Strike Team Pay \$ 30,772.86 (included)
- SSN/Medicare Benefits \$ 3,906.24
- Station Repairs \$ 16,341.77
- General Fund: \$ 18,660.16

○ Total Expenditures \$ 91,367.03

7.3 Approve Revenues for the Month of May 1, 2023 through May 31, 2023 in the Amount of: \$ 423.33

- Parcel Taxes \$ 120.00
- Refunds \$ 103.33
- Insurance \$ 0.00
- Donations \$ 200.00

7.4 Approve updated revisions to Facility Use application.

7.5 Approve 2020-2021 Basic Financial Statement and Auditors' Report

7.6 Approve 2021-2022 Basic Financial Statement and Auditor's Report

8.0 REVIEW CLAIMS:

8.1 Action Item: ZFPD Claims Disbursements for the Month of May 1, 2023 through May 31, 2023 in the Amount of: General Fund expenditures \$14,140.80

9.0 CHIEFS REPORT: DISTRICT ACTIVITY, SLV DISTRICT FIRE COUNCIL, SCCFAIG, EMSIA, SCCFCA

10.0 UNFINISHED BUSINESS: Members of the public will be given the opportunity to address each scheduled item prior to Board action. The Chairperson of the Board may establish an item limit for members of the public to address the Board on agenda items.

10.1 Shared Services – Felton Fire Protection District: no reportable action

10.2 Fire Station repairs update:

10.3 Policy 4000 review – salary 5 step proposal

11.0 NEW BUSINESS:

11.0 Action Item: Resolution #511-08-23 – Adoption of the FY 2023-2024 Preliminary General and Capital Outlay Budget.

11.1a supporting document - 23'-24' Preliminary General Budget

11.1b supporting document - 23'-24' Capital Outlay Budget

11.1c supporting document - 23'-24' Staffing Alternatives

11.1d supporting document - 22'-23' CFY Revenue and Expenditure report

11.1e supporting document - 22'-23' Capital Outlay object summary report

11.2 Independent contractor Agreement – County of Santa Cruz

12.0 CLOSED SESSION: The Brown Act allows a legislative body during a meeting to convene a closed session in order to meet privately with its advisors on specifically enumerated topics. Examples of business which may be conducted in closed session include personnel evaluations or labor negotiations, pending litigation, and real estate negotiations (See Sections 54956.7 through 54957 and Sections 54957.6 and 54957.8). Under Section 54963, it is a violation of the Brown Act for any person to disclose confidential information acquired in a closed session.

13.0 RE-AJOURN OPEN SESSION & REPORTING OF ACTIONS: The legislative body must reconvene the public meeting after a closed session and publicly report specified closed session actions and the vote taken on those actions (Section 54957.1).

14.0 ITEMS FOR NEXT AGENDA:

15.0 ADJOURNMENT:

Americans with Disabilities Act

In compliance with the requirements of Title II of the American Disabilities Act of 1990, the Zayante Fire District requires that any person in need of any type of special equipment, assistance or accommodations(s) in order to communicate at the District's Public Meeting, a contact the District at (831) 335-5100, a minimum of 72 hours prior to the scheduled meeting.

Agenda documents and materials relating to an open session agenda item that are provided to the Board of Directors less than 72 hours prior to a regular meeting will be available for public inspection and copying in the offices of the Zayante Fire Protection District, 7700 E. Zayante Rd. Felton, CA. 95018



Dan Walters <dwalters@zayantefire.com>

FW: Culverts below OLY behind Z Fire Station

2 messages

Carly Blanchard <cblanchard@slvwd.com>

Mon, Jun 5, 2023 at 10:37 AM

To: Dan Walters <dwalters@zayantefire.com>, Jeff Maxwell <jmaxwell@zayantefire.com>

Cc: "steven-butler@att.net" <steven-butler@att.net>, Rick Rogers <rrogers@slvwd.com>

Hi Jeff & Dan,

Rick and I have discussed Steven Butler's recommendations to correct the issues with culverts below and are planning to move ahead.

We will coordinate with Steven to get out there. I'll loop you in once we have a scheduled date.

Thank you,

Carly Blanchard

Environmental Programs Manager

O: 831-338-2153 **D:** 831-430-4639

C: 831-818-0315

cblanchard@slvwd.com

From: Steve Butler <steven-butler@att.net>

Sent: Wednesday, May 24, 2023 3:36 PM

To: Carly Blanchard <cblanchard@slvwd.com>

Subject: Culverts below OLY behind Z Fire Station

Hi Carly, On May 16th we reviewed 2 culverts behind the Zayante Fire Station on Box Gulch. The culverts became blocked at several times during this winters larger storms. The up stream culvert is a concrete culvert under the rail road tracks. The downstream culvert is plastic and provides drainage under a small service road. Some of the observed material that was pulled out of the culverts included old construction materials and other non-naturally generated material. This could have come from old dumping sites in the old quarry. Looking upstream from the upper culvert the banks were not covered with said material suggesting that the material entered the creek from some small scale event. To reduce the likelihood of similar culvert blockages in the future, I believe the culvert inlet structures should be modified as described below.

Recommendations:

1. The culvert inlets should be cleared of vegetation and debris.
2. The lower culvert inlet should have a winged headwall installed. this helps align material into the inlet to reduce blockages and improves the efficiency (capacity) of the culvert. These are typically built using stacked sackcrete pinned together with driven rebar and then wetted to cure in place.
3. Trash alignment racks should be installed at the inlets of the culverts. These should be constructed of 3 T-Posts set in a V pointing upstream. The head post should be 1 1/2 to 2 culvert diameters upstream from the inlet. The wing post should be set 1/2 the culvert diameter from the head post. These will align smaller straighter material moving down stream to be aligned with the culvert inlet and pass through the system. The larger and crooked pieces will be held on the rack. The spacing of the rack will allow water to flow around this retained material into the culvert inlet. The retained material should be periodically removed from the rack.

I can be available to do this installation work for you at your request.

I hope this report is useful to you.

Steven m. Butler, RPF, CPESC

Jeff Maxwell <jmaxwell@zayantefire.com>
To: Dan Walters <dwalters@zayantefire.com>

Mon, Jun 5, 2023 at 11:47 AM

[Quoted text hidden]

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-



Jeff Maxwell

Asst. Fire Chief, Zayante Fire Protection District

(831) 335-5100 | (831) 809-3489 | zayantefire.com
jmaxwell@zayantefire.com
7700 East Zayante Rd. Felton Ca. 95018





ZAYANTE FIRE PROTECTION DISTRICT

7700 East Zayante Road, Felton CA 95018

Ph: 831-335-5100 Fx: 831-335-5199

Board of Directors

Minutes of the Regular Meeting

May 11, 2023

1.0: CALL TO ORDER:

Chairperson Herceg called the meeting of the Zayante Fire Protection Board of Directors to order at 7:00 PM.

Directors present: Fleming, Herceg, Locatelli, Schneider and Tarbet

Staff present: Asst Chief Maxwell

Absent: Chief Walter

2.0: FLAG SALUTE:

3.0: ADDITIONS AND DELETIONS TO THE AGENDA:

Additions to the agenda may be added as a discussion item. The Board will not take action on any added items at this meeting. The Board may elect to add the item to a future meeting for action.

4.0: PUBLIC COMMENT: None

5.0: PUBLIC HEARING:

- 2023 Fee Schedule Opened 7:02 Incorporated change for CSG for the year. Closed 7:04

6.0: CORRESPONDANCE: None

7.0: CONSENT AGENDA:

7.1: Approval of April 20, 2023 minutes

7.2: Approve ZFPD Claims disbursement for the month of April 1, 2022, through April 30, 2023, in the amount of \$57,015.94

- Payroll and Benefits \$14,644. Pay Periods 8 & 9
- Strike Team Pay \$0.00
- Benefits \$999.38
- Station repairs \$13,769.91
- General Fund \$27,602.65

7.3: Approve Revenues for the month of April 1, 2023, through April 30, 2023, in the amount of \$

- Parcel Taxes
- Refunds
- Insurance
- Donations \$12,170.01

7.4 Personnel Actions: none

7.5: Upon motion by Director Fleming and duly seconded by Director Locatelli the consent agenda was approved by a unanimous vote.

8.0: CHIEFS REPORT:

8.1: Administration: Met with county payroll to address employee coding. Also looking into having them do benefit tracking. Worked correcting Chief Maxwell's system rights. Everything seems to be working now as we were able to process data. Going through everyone's files and updating them.

8.2: Apparatus: All apparatus is in-service. No updates on the type 3 on order. E2414 is decommissioned in CAD system.

8.3: Calls: Structure-1 mutual aid Ben Lomond, Wildland-0, Public assist-4, mutual aid-1, Medicals-14, MVA-1, Smoke checks-2, Mutual aid 2466-4, wires down-4

8.4: Training: Wildland fire training (RT-130) is continuing.

8.5: EMS: 3 EMT are scheduled for National certification 4 remain pending (no scheduled test date)

8.6: Station repairs: Touch up painting has been completed. Carpet to be done on Saturday equipment is being moved back in

8.7: Committee reports:

SLV Council no meeting this month

SCCFAIG Received case review. Will cover in closed session

EMSIA submitted R2466 reimbursement paperwork to AMR. Contacted Ops Supervisor to follow up on previous bills submitted. Working on next batch to submit.

SCCFCA Final preps for Active shooter drill. Hazard Reduction burn program developed to allow continued fuel reduction burning, but a CalFire permit is required for these backyard burns.

8.8: Other Activities: Chad Broughton completed 5-year sprinkler system test and inspection. No charge for his service. Thank you, Chad!

LAFCO continued conversation with Don Jarvis the LAFCO REP about shared services.

9.0: UNFINISHED BUSINES

9.1: Shared services-Felton Fire Protection District: Nothing to report

9.2: Fire Station repairs for storm damages: The tile floors still need to be buffed and the carpet needs to be finished. Director Locatelli is trying to get new pictures of the Department in action to put up in the hallway. Decorating has been started in the Directors room and the entry way.

9.3: Policy 4000 Review:

Annual pay role will have no COLA raises. There needs to be a clear direction on how an employee moves up in the steps presented.

Pay for Directors, Board Clerk different positions

Want to be state compliant but need to review 1522 before we can move forward.

Upon Motion by Director Fleming and duly seconded by Director Locatelli these changes were approved by a unanimous vote.

10.0: NEW BUSINESS:

10.1: Upon motion by Director Herceg and duly seconded by Director Schneider Resolution #509-06-23, accepting unanticipated revenue for the McKinney Fire in the amount of \$56,763.32 was approved by a unanimous vote.

10.2: Facility Use Application Review for 7-22-23 \$225 for the use of the community room was approved by consensus.

10.3: Fee Schedule Adoption: Upon motion by Director Locatelli and duly seconded by Director Tarbet Resolution #510-07-23 was approved as presented by a unanimous vote.

11.0: CLOSED SESSION: Closed at 8:05

12.0: RE-AJOURN OPEN SESSION AND REPORTING OF ACTIONS: Opened at 8:54 Board reviewed workers comp claim. No action taken

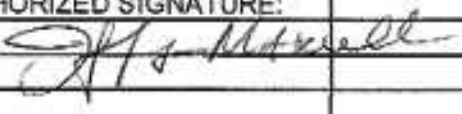
13.0: ITEMS FOR NEXT AGENDA:


13.1:

14.0: Adjournment 8:56

NEXT MEETINGS:

June 22, 2023

SPECIAL DISTRICT PAYROLL						
ZAYANTE FIRE DISTRICT						
PAY PERIOD:	10/2023					
INDEX:	689510					
NUMBER OF EMPL:	5					
LINE ENTRIES:	5					
EMPL NAME	EMPL #	PAY CODE	HOURS	AMOUNT		
AMADEO, JOHN	803768	888	31.50	693.00		
ELLIS, DAMON	801923	888	64.00	1728.00		
HOFF, MARY	802041	888	8.00	200.00		
STILWELL, TIM	802668	888	80.00	1720.00		
WALTERS, DANIEL	803782	888	80.00	2884.00		
		TOTALS	263.50	7225.00		
AUTHORIZED SIGNATURE:						
						

SPECIAL DISTRICT PAYROLL						
ZAYANTE FIRE DISTRICT						
PAY PERIOD:	11/2023					
INDEX:	689510					
NUMBER OF EMPL:	7					
LINE ENTRIES:	9					
EMPL NAME	EMPL #	PAY CODE	HOURS	AMOUNT		
AMADEO, JOHN	803768	888	31.50	693.00		
		888	133.50	8975.54	Strike Team	
BRADLEY, JOHN	803761	888	173.50	7180.30	Strike Team	
ELLIS, DAMON	801923	888	64.00	1728.00		
HOFF, MARY	802041	888	8.00	200.00		
PAUL, ERIC	803902	888	173.50	7180.30	Strike Team	
STILWELL, TIM	802668	888	80.00	1720.00		
		888	133.50	7436.72	Strike Team	
WALTERS, DANIEL	803782	888	80.00	2884.00		
		TOTALS	877.50	37997.86		
AUTHORIZED SIGNATURE:						

COUNTY OF SANTA CRUZ

AFFIDAVIT AND RECORD OF DEPOSIT

I hereby swear, under penalty of perjury, that the amount due the treasury of said county for moneys collected by:

is the sum of Three hundred and twenty dollars and 00/100

\$ 320.00 in settlement of the following accounts to and including the data below:

Subscribed this Tuesday, May 2, 2023

Jeff Maxwell 831-335-5100

PREPARED BY, EXT

Dan Walters, Fire Chief

HEAD OF DEPARTMENT - NAME & TITLE

by: DEPARTMENTAL APPROVAL

Set (Batch) ID

JKMZAY050223

ACTTC Deposit No.

Zayante Fire Protection District

dollars

Total Wire Deposit	
Total Cash	
Total Checks	320.00
Total Deposit	\$ 320.00

Sum of Lines Below	\$ 320.00
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Line	GL Key	GL Obj	JL Key	JL Obj	Description	Amount
1	689510	42384			Donation	200.00
2	689510	40196			Parcel Tax	120.00
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						



Zayante Fire Protection District

7700 E. Zayante Rd.
Felton, CA 95018
(831) 335-5100
Fax (831) 335-5199
Jeff Maxwell – Fire Chief

Application for Use of Facilities

1. Name _____
2. Address _____
3. Phone _____
4. Today's Date _____
5. Date of Requested Use _____
6. Time: (Including set up, event, & clean up) _____
7. Rooms Requested: Community Room (Z Room) ____ Kitchen ____
Picnic Area: ____ Equipment Bay ____ Parking Lot _____
8. Describe Event (meeting, wedding, fundraiser, # of people, food, drink, music, kids. Please be thorough and specific) _____

9. Alcohol Served: No ____ Yes ____
10. Insurance Information: (The applicant is required to provide a minimum of \$1,000,000 insurance coverage)

Insurance
Company _____

Type of
Policy _____

Agent (name and phone number) _____

Policy Number _____

Z.F.P.D.
Application for Alcohol Use

Will you be selling alcohol? _____ (If so, refer to requirement A below)

Will you be serving alcohol? _____ (If so, refer to requirement B below)

Requirement A:

Initials:

- _____ Provide a copy of a \$1,000,000 liability policy containing alcohol clause, due ten (10) days prior to event.
- _____ Copy of ABC permit, due ten (10) days prior to event.
- _____ Rules of responsible serving must be enforced.
- _____ All attendees of your event enter and leave through an ID check and are provided with wrist bands.
- _____ Alcohol to be sold by designated non-drinking personnel only.
- _____ Provide four (4) licensed security officers/parking lot attendants for your event, two (2) inside, two (2) outside.
All attendees of your event enter and leave through an ID check and are provided with wrist bands.

Requirement B:

Initials:

- _____ Provide a copy of a \$1,000,000 insurance liability policy containing alcohol clause, due ten (10) days prior to your event.
- _____ Designated non-drinking persons will serve all alcoholic beverages and monitor those who have been drinking.
- _____ No alcohol served to minors -NO EXCEPTIONS.

Explain your plan to control individual alcohol consumption and ID verification

I have read and agreed to abide by the above requirements. Any violation of these requirements can and will be cause for immediate termination of the event, without refund of any fees and security deposits held.

Signature: _____

Title: _____

Address: _____

Phone: _____

ZAYANTE FIRE PROTECTION DISTRICT
Fire Station Use Fee Schedule

Use fee up for to five (5) hours, including set up and clean up time.

	<u>Out of District</u>	<u>District Resident</u>
Community Room	\$225.00	\$175.00
Kitchen	\$325.00	\$275.00
Kitchen w/Stove Use	\$475.00	\$375.00
Upstairs Classroom	\$200.00	\$150.00
Picnic Area	\$75.00	\$50.00
Cleaning Deposit	\$150.00	\$125.00
Parking Lot Use	\$200.00	\$100.00

These fees are the amounts "usually charged" by the Z.F.P.D. and can be increased or decreased at the discretion of the Board of Directors. Who review each application at their regular monthly board meetings. Any application for an event that will have more than 100 people, amplified music or sound system, or use of alcohol, must be filed a minimum of 45 days prior to the event. All other applications need to be filed 30 days prior to the event. **All Trash to be hauled off by the applicant.**

Rules of the Firehouse

Initials

- _____ All emergency equipment is off limits.
- _____ Do not park in the fire department spaces. Do Not Block Doors or Driveways!!!
- _____ Watch your kids both inside and out. All minor children attending any event held at the fire station must be monitored at all times. They may be in areas designated in your use application. This applies to all minors, including teenagers.
- _____ Respect our neighbors' privacy, property, and peace and quiet.
- _____ Clean up after yourself
- _____ Please remember that this is a Fire Station first and a community use facility second. Do not interfere in any way with an emergency situation that may take place while you are using our facility.
- _____ We also ask that whoever is in charge of the event review the rules of the firehouse and see to it that your guests or attendees are aware of the rules we need to enforce, especially the kid related ones. Thank You

Security/Cleaning Deposit Requirements

The security cleaning deposit fees collected by the Z.F.P.D. secures the availability of the fire station once we receive it, and will be returned after the event, contingent upon your completion of the following:

- Cleaned up all areas used, inside and out.
- Swept and mopped all floors and vacuumed all carpeted areas.
- Hauled out all of your own trash.
- Have not damaged any property while using our facility.
- Have followed all of the above 'Rules of the Firehouse'

The security/cleaning deposit can be withheld if you do not sufficiently complete the clean up, or if you violate any of the 'Rules of the Firehouse.'

Z.F.P.D.
Policy on Community Use of Facilities

The governing board of the Zayante Fire Protection District recognizes that the facilities are primarily intended for use by the Fire District and Fire Department. The facilities may be used by residents of the Z.F.P.D. provided that such use does not interfere or obstruct the operation of the Fire District. Use of the facility shall be granted to responsible organizations and groups within the Z.F.P.D. subject to the rules and regulations as set forth by the governing board. There are additional fees charged to out of district applicants.

By signing this document in good faith, we hereby certify that we shall be personally responsible on behalf of our organization, for any damage sustained by the premises, furniture, or equipment because of the occupancy of said premises by our organization. We agree to abide by and enforce the rules, regulations, and policies of the Z.F.P.D. premises.

Within and as part of this application to use the Z.F.P.D. facilities, the applicant recognizes, acknowledges, and agrees to meet provisions of the Americans with Disabilities Act. Title 24 requirements for accessibility standards. The first floor shall be used for any function that a wheelchair user may attend.

We also agree to hold the Z.F.P.D. the individual members of the governing board, and all district officers, agents and employees free and harmless from any loss, damage, liability, costs, or expenses that may arise during or be caused in any way by such use of occupancy of Fire District property

The undersigned states that to the best of their knowledge, the Z.F.P.D. Property for use of which application is hereby made, will not knowingly be used for the commission of any illegal act or crime including Penal Code Sections 11400 and 11401 and assures that the applicant organization and its activities provide equal opportunities for all.

Please read and agree to this policy.

Signature_____

Print Name_____

Organization_____ Title_____

Zayante Fire Protection District

Felton, California

***Basic Financial Statements
and Independent Auditors' Report***

For the years ended June 30, 2021 and 2020

Zayante Fire Protection District
Basic Financial Statements
For the years ended June 30, 2021 and 2020
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
of the Zayante Fire Protection District
Felton, California

We have audited the accompanying financial statements of the governmental activities and each major fund of the Zayante Fire Protection District (District), as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified and qualified audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the District, as of June 30, 2021 and 2020, and the respective changes in financial position thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

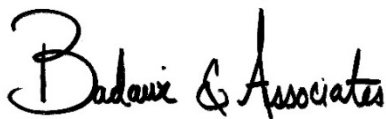
To the Board of Directors
of the Zayante Fire Protection District
Felton, California
Page 2

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates, CPAs
Berkeley, California
May 10, 2023

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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Zayante Fire Protection District
Statements of Net Position
June 30, 2021 and 2020

		2021	2020
ASSETS			
Current assets:			
Cash in county treasury			
Cash and investment		\$ 650,631	\$ 694,544
Total current assets		650,631	694,544
Noncurrent assets:			
Land		76,106	76,106
Structures and improvements		1,125,504	1,125,504
Equipment		2,019,445	2,019,445
Capital Assets		3,221,055	3,221,055
Less accumulated depreciation		2,418,167	2,296,739
Total noncurrent assets		802,888	924,316
Total assets		1,453,519	1,618,860
LIABILITIES			
Current liabilities:			
Accrued payroll		21,760	21,395
Accounts payable		27,333	2,118
Total current liabilities		49,093	23,513
Total liabilities		49,093	23,513
NET POSITION			
Net investment in capital assets		802,888	924,316
Unrestricted		601,538	671,031
Net position		\$ 1,404,426	\$ 1,595,347

See accompanying Notes to Basic Financial Statements.

Zayante Fire Protection District
Statement of Activities
For the year ended June 30, 2021

						Net (Expense) Revenue and Changes in Net Position
			Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Total		Governmental Activities
Governmental activities						
Salaries and employee benefits	\$ 536,484	\$ 151,805	\$ -	\$ 151,805	\$	384,679
Services and supplies	257,120	4,526	-	4,526		252,594
Other charges	3,955	-	-	-		3,955
Depreciation	121,428	-	-	-		121,428
Total governmental activities	\$ 918,987	\$ 156,331	\$ -	\$ 156,331		762,656
General Revenues:						
						439,761
						110,032
						4,427
						2,276
						15,239
						571,735
						(190,921)
						1,595,347
						\$ 1,404,426

See accompanying Notes to Basic Financial Statements.

Zayante Fire Protection District
Statement of Activities
For the year ended June 30, 2020

						Net (Expense) Revenue and Changes in Net Position
			Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Total		Governmental Activities
Governmental activities						
Salaries and employee benefits	\$ 376,025	\$ 84,996	\$ -	\$ 84,996	\$	291,029
Services and supplies	149,243	1,446	-	1,446		147,797
Other charges	976	-	-	-		976
Depreciation	121,428	-	-	-		121,428
Total governmental activities	\$ 647,672	\$ 86,442	\$ -	\$ 86,442		561,230
General Revenues:						
						425,558
						110,294
						11,095
						2,312
						706
						549,965
						(11,265)
						1,606,612
						\$ 1,595,347

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FUND FINANCIAL STATEMENTS

Zayante Fire Protection District
Balance Sheets - Governmental Funds
June 30, 2021 and 2020

	2021			2020			
	Capital		Total	Debt		Capital	Total
	General Fund	Project Fund		General Fund	Service Fund	Project Fund	
ASSETS							
Cash	\$ 552,928	\$ 97,703	\$ 650,631	\$ 690,464	\$ -	\$ 4,080	\$ 694,544
Total assets	<u>\$ 552,928</u>	<u>\$ 97,703</u>	<u>\$ 650,631</u>	<u>\$ 690,464</u>	<u>\$ -</u>	<u>\$ 4,080</u>	<u>\$ 694,544</u>
LIABILITIES							
Accrued Payroll	\$ 21,760	\$ -	\$ 21,760	\$ 21,395	\$ -	\$ -	\$ 21,395
Accounts payable	27,333	-	27,333	2,118	-	-	2,118
Total liabilities	<u>49,093</u>	<u>-</u>	<u>49,093</u>	<u>23,513</u>	<u>-</u>	<u>-</u>	<u>23,513</u>
DEFERRED INFLOW OF RESOURCES							
Unavailable revenue	-	-	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Assigned	-	97,703	97,703	-	-	4,080	4,080
Unassigned	503,835	-	503,835	666,951	-	-	666,951
Total fund balances	<u>503,835</u>	<u>97,703</u>	<u>601,538</u>	<u>666,951</u>	<u>-</u>	<u>4,080</u>	<u>671,031</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 552,928</u>	<u>\$ 97,703</u>	<u>\$ 650,631</u>	<u>\$ 690,464</u>	<u>\$ -</u>	<u>\$ 4,080</u>	<u>\$ 694,544</u>

See accompanying Notes to Basic Financial Statements.

Zayante Fire Protection District

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position For the years ended June 30, 2021 and 2020

	2021	2020
Fund Balances of Governmental Funds	\$ 601,538	\$ 671,031
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Governmental funds report capital outlays as expenditures. In the Government-wide financial statements, the cost of assets are capitalized and depreciated over the estimated useful lives of the assets and reported as depreciation expense. The capital assets, net of depreciation, are:	802,888	924,316
Net Position of Governmental Activities	<u>\$ 1,404,426</u>	<u>\$ 1,595,347</u>

Zayante Fire Protection District
Statements of Revenues, Expenditures and Changes in Fund Balances
For the years ended June 30, 2021 and 2020

	2021			2020		
	General	Capital		General	Debt	Capital
	Fund	Project	Total	Fund	Service	Project
	Fund	Fund	Total	Fund	Fund	Fund
						Total
REVENUES:						
Property taxes	\$ 439,761	\$ -	\$ 439,761	\$ 425,558	\$ -	\$ -
Other taxes	110,032	-	110,032	110,294	-	-
Use of money and property	360	4,067	4,427	11,088	-	7
Aid from other government agencies	154,081	-	154,081	87,308	-	-
Other revenue	15,239	-	15,239	706	-	-
Charges for current services	4,526	-	4,526	1,446	-	-
Total revenues	723,999	4,067	728,066	636,400	-	7
EXPENDITURES:						
Salaries and employee benefits	536,484	-	536,484	376,025	-	-
Services and supplies	250,014	-	250,014	149,243	-	-
Other charges	3,955	-	3,955	976	-	-
Capital outlay	7,106	-	7,106	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	797,559	-	797,559	526,244	-	-
REVENUES OVER (UNDER)						
EXPENDITURES	(73,560)	4,067	(69,493)	110,156	-	7
OTHER FINANCING SOURCES (USES)						
Transfer in	-	89,556	89,556	-	-	4,073
Transfer out	(89,556)	-	(89,556)	-	(4,073)	-
Total other financing sources (uses)	(89,556)	89,556	-	-	(4,073)	4,073
Net change in fund balances	(163,116)	93,623	(69,493)	110,156	(4,073)	4,080
FUND BALANCES:						
Beginning of year	666,951	4,080	671,031	556,795	4,073	-
End of year	\$ 503,835	\$ 97,703	\$ 601,538	\$ 666,951	\$ -	\$ 4,080

See accompanying Notes to Basic Financial Statements.

Zayante Fire Protection District
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Net Change in Fund Balances - Total Governmental Funds	\$ (69,493)	\$ 110,163
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>Governmental funds report capital outlay as expenditures. In the statement of activities, however, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>		
Depreciation expense	<u>(121,428)</u>	<u>(121,428)</u>
Change in Net Position of Governmental Activities	<u>\$ (190,921)</u>	<u>\$ (11,265)</u>

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Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2021 and 2020

1. GENERAL INFORMATION

A. Organization

The Zayante Fire Protection District (District) was organized in 1957, and subsequently reorganized under the laws of the State of California. The financial statements of the reporting entity include only those of the Zayante Fire Protection District, there are no component units.

The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity. The criteria include, but are not limited to, whether it exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters). The District has determined that no outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity that would exercise such oversight responsibility that would result in the District being considered a component unit of that entity.

B. District Officers

The District is governed by an elected board of five directors. The following were in office at June 30, 2021:

	Term Expires
	<u>November</u>
Mary Clark, Chairperson	2022
Priva Tarbet, Director	2022
Lyle Fleming, Director	2020
Garry Herceg, Director	2020
Jeff Maxwell, Director	2020

John Stipes was the Fire Chief of the Zayante Fire Protection District at June 30, 2021.

C. Accounting Records

The official accounting records of the District are maintained in the office of the Santa Cruz County Auditor-Controller. Supporting documents are maintained by the District.

D. Minutes

Minutes were recorded for meetings and contained approvals for disbursements.

E. Budgetary Procedure

The District prepares a fiscal year budget in accordance with applicable laws and regulations.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2021 and 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Introduction

The District's financial statements are prepared in conformance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements.

B. Basis of Accounting and Measurement Focus

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenses or expenditures. The District uses a chart of accounts based on the uniform accounting system prescribed by the State Controller.

C. Financial Statement Presentation

Government-wide financial statements

The District's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of governmental activities for the District.

The basic Government-Wide Financial Statements are presented on an economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets and long-term liabilities are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period the liability is incurred. The District's governmental-wide net position is classified in the following categories:

Net investment in capital assets – Includes amount of the net position that is invested in capital assets net of accumulated depreciation and any related debt.

Restricted – Includes amounts that can be spent only for the specific purposes stipulated by a formal action of the government's highest level of decision-making authority, external resource providers, constitutionally, or through enabling legislation.

Unrestricted – Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2021 and 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Financial Statement Presentation, Continued

Governmental fund financial statements

The District's Government Fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balance for all major governmental funds and non-major funds. An accompanying schedule is presented to reconcile and explain the differences in fund balances as presented in these statements to the net position presented in the Government-Wide financial statements.

All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year end) are recognized when due. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Reconciliation of the Fund financial statements to the Government-Wide Financial Statements is provided to explain the differences created by the different measurement focus and basis of accounting.

The District reported the following major governmental funds:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources, which are not required to be accounted for in another fund.

Debt Service Fund – The Debt Service Fund accounts for monies held for debt service. This fund was closed during the fiscal year ended June 30, 2020.

Capital Project Fund – The Capital Project Fund accounts for monies assigned, committed, or restricted for capital projects or capital acquisitions.

The District's governmental fund balance is classified in the following categories:

Nonspendable

Includes amounts that are not in a spendable form or are required to be maintained intact.

Restricted

Includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2021 and 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Financial Statement Presentation, Continued

Committed

Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Assigned

Includes amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. Funds held by the Debt Service Fund are assigned for debt service, and funds held by the Capital Project Fund are assigned for capital projects.

Unassigned

Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

D. Property Tax

The County of Santa Cruz assesses properties, bills, and collects property taxes for the District. Assessed values are determined annually by the County Assessor as of March 1, and become a lien on real property as of that date. Taxes are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively. The County bills and collects property taxes and remits them to the District under the state authorized method of apportioning taxes, whereby, all local agencies, including special districts, receive from the County their respective shares of the amount of ad valorem taxes collected.

E. Cash in County Treasury

The District's cash is held in the County of Santa Cruz Treasury Pool. See Note 3 to the financial statements for information regarding the interest rate risk, concentration of credit risk and custodial credit risk.

F. Accounts Receivable

All accounts receivable, if any, are shown net of any allowance for uncollectible accounts. All receivables which have been remitted within 60 days subsequent to fiscal year end are considered measurable and available and recognized as income in the government-fund financial statements.

G. Prepaid Items

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both the government-wide and government fund financial statements, as applicable.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2021 and 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

H. Liability for Compensated Absences

The District does not provide for vacation or sick leave, accordingly, as of June 30, 2018 and 2017, so the District does not have a liability for compensated absences.

I. Long-term Debt

In the government-wide financial statements long-term debt is reported as a liability in the Statement of Net Position.

J. Capital Assets

Capital assets, which include land, buildings, improvements, and equipment, are reported in the Government-Wide Financial Statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated assets are valued at their estimated fair value on the date donated. Normal maintenance and repairs are charged to operations as incurred. Major additions, improvements and replacements are capitalized. Gains and losses from sales or retirements of fixed assets are included in operations. The District has set capitalization thresholds for reporting capital assets at the following:

Structures and improvements	\$3,000
Equipment	\$300

Depreciation is recorded on the straight-line method (with no depreciation applied to the first year of acquisition) over the useful lives of the assets as follows:

Buildings	20 - 40 years
Equipment	5 - 10 years
Fire Engines	20 Years

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position (balance sheet) will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position (balance sheet) will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2021 and 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

L. Services and Supplies Expense

Because fire hose couplings, nozzles, hydrants, and the like are peculiar to fire districts, the manual of the State Controller provides that purchases of such items be charged to the expense account "Services and Supplies Expense".

M. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

N. New Accounting Guidance

In 2021, the District adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board Statements:

- GASB Statement No. 95, *Certain Asset Retirement Obligations* – The objective of this statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective for periods beginning after June 15, 2018, and later. There was no impact on the District's basic financial statements as a result of implementing this statement.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2021 and 2020

3. CASH AND INVESTMENTS

Cash and investments held by the District at June 30, 2021 and 2020 are summarized below:

	2021	2020
County of Santa Cruz Investment Pool	\$ 650,631	\$ 694,544
Total cash and investments	\$ 650,631	\$ 694,544

A. Investment with Santa Cruz County Investment Pool

The District's investment of \$650,631 and \$694,544 at June 30, 2021 and 2020 respectively is part of the common investment pool of the Santa Cruz County Investment Pool. It is the policy of the Treasurer-Tax Collector of Santa Cruz County to invest public funds in a manner which provides for the safety of the funds on deposit, the cash flow demands, or liquidity needs of the treasury pool participants, and the highest possible yield after first considering the first two objectives of safety and liquidity. In addition, it is the Treasurer-Tax Collectors' policy to invest all funds in strict conformance with all state statutes governing the investment of public monies.

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's investment in the Santa Cruz County Investment Pool was not subject to the levelling disclosure.

B. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. One of the ways that an agency manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

At June 30, 2021, the District had the following investment maturities.

Investment Type	Fair Value	Investment Maturities (in years)				
		1 year or Less	1 - 2 years	2 - 3 years	3 - 4 years	5 years or More
Santa Cruz County Investment Pool	\$ 650,631	\$ 650,631	\$ -	\$ -	\$ -	\$ -
Total	\$ 650,631	\$ 650,631	\$ -	\$ -	\$ -	\$ -

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2021 and 2020

3. CASH AND INVESTMENTS, Continued

B. Interest Rate Risk, Continued

At June 30, 2020, the District had the following investment maturities.

Investment Type	Fair Value	Investment Maturities (in years)				
		1 year or Less	1 - 2 years	2- 3 years	3 - 4 years	5 years or More
Santa Cruz County Investment Pool	\$ 694,544	\$ 694,544	\$ -	\$ -	\$ -	\$ -
Total	\$ 694,544	\$ 694,544	\$ -	\$ -	\$ -	\$ -

C. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Santa Cruz County Investment Pool is not rated.

D. Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment was not subject to custodial credit risk.

E. GASB 72 Fair Value Hierarchy

The District categorizes its fair value measurements within the fair value hierarchy established by Generally Accepted Accounting Principles (GAAP). The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The District's investment in the Santa Cruz County Investment Pool is exempt from levelling disclosure.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2021 and 2020

4. CAPITAL ASSETS

Capital assets at June 30, 2021 consisted of the following:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Governmental Activities				
Capital Assets not being depreciated:				
Land	\$ 76,106	\$ -	\$ -	\$ 76,106
Total capital assets not being depreciated	76,106	-	-	76,106
Capital Assets being depreciated:				
Structures and improvements	1,125,504	-	-	1,125,504
Equipment	2,019,445	-	-	2,019,445
Total capital assets being depreciated	3,144,949	-	-	3,144,949
Less accumulated depreciation	2,296,739	121,428	-	2,418,167
Total capital assets, being depreciated, net	848,210	(121,428)	-	726,782
Total capital assets, net	\$ 924,316	\$ (121,428)	\$ -	\$ 802,888

Capital assets at June 30, 2020 consisted of the following:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Governmental Activities				
Capital Assets not being depreciated:				
Land	\$ 76,106	\$ -	\$ -	\$ 76,106
Total capital assets not being depreciated	76,106	-	-	76,106
Capital Assets being depreciated:				
Structures and improvements	1,125,504	-	-	1,125,504
Equipment	2,019,445	-	-	2,019,445
Total capital assets being depreciated	3,144,949	-	-	3,144,949
Less accumulated depreciation	2,175,311	121,428	-	2,296,739
Total capital assets, being depreciated, net	969,638	(121,428)	-	848,210
Total capital assets, net	\$ 1,045,744	\$ (121,428)	\$ -	\$ 924,316

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2021 and 2020

5. LEASE COMMITMENTS

The District currently leases the property located at 15585 East Zayante Road. The term of the lease was entered into on June 1, 1998, with annual rent due of \$25 for a term of 25 years. The District has entered into an agreement for two additional 20 year terms. The lease expires May 31, 2048. Total rent expense for June 30, 2021 and 2020, was \$25 for each respective year.

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

A. Workers' Compensation Coverage

The District is a member of the Santa Cruz County Fire Agencies Insurance Group (the "Group"). In a board meeting on June 19, 2002, the Group approved the return of its self-insurance certificates to the State and to accept a proposal from California Public Entity Insurance Authority (CPEIA) a joint powers authority for both primary and excess workers compensation coverage. In a resolution dated September 20, 2007, the Santa Cruz County Fire Agencies Insurance Group's Board of Directors opted to terminate the CPEIA joint power agreement and merge into the CSAC Excess Insurance Authority (CSAC-EIA) Joint Power Agreement. This change was predicated on the decision of CSAC-EIA to restructure their bylaws and JPA agreements discontinuing the operation of CPEIA and allowing its members to become full participants in the CSAC-EIA programs. Being a CPEIA member granted automatic approval of inclusion into both the Primary and Excess EIA workers' compensation programs beginning with the July 1, 2007 policy renewals. The relationship between the Group and CSAC-EIA (the "JPA") is such that CSAC-EIA is not a component unit of the Group for reporting purposes.

CSAC-EIA is a joint powers agency (JPA) formed pursuant to Section 6500 et seq. of the California Government Code. Members are assessed a contribution for each program in which they participate. Members may be subject to additional supplemental assessments if it is determined that the contributions are insufficient. Members may withdraw from the CSACEIA only at the end of a policy period and only if a sixty day written advance notice is given. However, CSAC-EIA may cancel a membership at any time upon a two-thirds vote of the Board of Directors and with sixty days written notice. Upon withdrawal or cancellation, a member shall remain liable for additional assessments for the program periods they have participated. CSAC-EIA is governed by a board of directors. The Board controls the operations of CSAC-EIA including adopting an annual budget.

B. Primary Workers' Compensation

The Primary Workers' Compensation program is a full service program including claims administration. The program blends pooling of workers' compensation claims with a purchased stop loss insurance policy.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2021 and 2020

6. RISK MANAGEMENT, Continued

C. Excess Workers' Compensation

CSAC-EIA retains responsibility for payment of claims in excess of \$125,000 for each member who also participates in the primary workers' compensation program. Claim liabilities are recognized based on actuarial estimate of expected ultimate claim cost discounted at 6%.

Insurance coverage at June 30, 2021 and 2020 were as follows:

	<u>Deductible</u>	<u>Amount</u>
Property:		
Property (buildings)	\$ 1,000	Guaranteed Repl Cost
Repl cost subject to scheduled limit		
Business personal property (including theft)	\$ 1,000	Repl. Cost
Earthquake:		
Buildings		Guaranteed Repl. Cost
Business personal property		Repl Cost
Deductible		5 % per Buidling and BPP
Flood:		
Buildings		Guaranteed Repl. Cost
Business personal property		Repl. Cost
Deductible		\$1000 per premises
Portable equipment insurance		
Blanket portable equipment		Guaranteed Repl. Cost
Business personal property		\$50,000
General liability:		
General aggregate		\$10,000,000
Personal injury		\$1,000,000
Each occurrence		\$1,000,000
Automobile:		
Auto - liability		\$1,000,000 (Each Accident)
Auto - uninsured motorist		\$1,000,000 (Each Accident)
Auto - physical damage (comprehensive)		Agreed value, actual cash value, or cost of repairs, whichever is less minus \$1,000 deductible
Auto - physical damage (collision)		Agreed value, actual cash value, or cost of repairs, whichever is less minus \$1,000 deductible
Management practives liability insurance:		
General aggregate		\$10,000,000
Each wrongful act		\$1,000,000

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2021 and 2020

7. FEDERAL INSURANCE CONTRIBUTION ACT (FICA)

The District and the District's employees contribute to FICA at a rate of 7.5% per payroll.

8. CONTINGENCIES

Strike Team Payroll

The District currently pays firefighters for strike team activities after the reimbursement from the State of California Office of Emergency Services (Cal OES) is received, and not within a short time period after services are provided, which may violate certain payroll timing requirements. The District is in the process of reviewing this practice or changing payroll agreement terms for firefighters.

REQUIRED SUPPLEMENTARY INFORMATION

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Zayante Fire Protection District
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
For the years ended June 30, 2021 and 2020

Budgetary Comparison Schedule - General Fund

	2021				2020			
	Budget Amounts		Actual	Variance with Final Budget Positive	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)	Original	Final	Amounts	(Negative)
REVENUES:								
Property taxes	\$ 513,319	\$ 513,319	\$ 439,761	\$ (73,558)	\$ 327,532	\$ 327,532	\$ 425,558	\$ 98,026
Other taxes	-	-	110,032	110,032	108,000	108,000	110,294	2,294
Use of money and property	11,075	11,075	360	(10,715)	11,475	11,475	11,088	(387)
Aid from other government agencies	2,300	215,219	154,081	(61,138)	2,297	26,176	87,308	61,132
Other revenue	22,704	22,704	15,239	(7,465)	10,426	10,426	706	(9,720)
Charges for current services	1,446	1,446	4,526	3,080	1,350	1,350	1,446	96
Total revenues	550,844	763,763	723,999	(39,764)	461,080	484,959	636,400	151,441
EXPENDITURES:								
Salaries and employee benefits	581,840	730,680	536,484	194,196	470,500	488,345	376,025	112,320
Services and supplies	321,535	373,439	250,014	123,425	253,200	254,700	149,243	105,457
Other charges	5,000	5,000	3,955	1,045	3,000	3,000	976	2,024
Capital outlay	132,534	144,709	7,106	137,603	11,000	11,000	-	11,000
Total expenditures	1,040,909	1,253,828	797,559	456,269	737,700	757,045	526,244	230,801
REVENUES OVER (UNDER) EXPENDITURES	(490,065)	(490,065)	(73,560)	416,505	(276,620)	(272,086)	110,156	382,242
OTHER FINANCING SOURCES (USES):								
Transfer out	-	-	(89,556)	(89,556)	-	-	-	-
Total other financing sources (uses)	-	-	(89,556)	(89,556)	-	-	-	-
Net change in fund balance	\$ (490,065)	\$ (490,065)	(163,116)	\$ 326,949	\$ (276,620)	\$ (272,086)	110,156	\$ 382,242
FUND BALANCE:								
Beginning of year			666,951				556,795	
End of year			\$ 503,835				\$ 666,951	

Zayante Fire Protection District

Felton, California

***Basic Financial Statements
and Independent Auditors' Report***

For the years ended June 30, 2022 and 2021

Zayante Fire Protection District
Basic Financial Statements
For the years ended June 30, 2022 and 2021
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of the Zayante Fire Protection District
Felton, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Zayante Fire Protection District, California (District) as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2022 and 2021, and the respective changes in financial position and 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 (GAAS). 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 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

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 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 GAAS 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 GAAS, we:

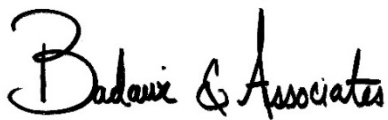
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, 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 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 District's ability to continue as a going concern for a reasonable period of time.

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.

To the Board of Directors
of the Zayante Fire Protection District
Felton, California
Page Three

Required Supplementary Information

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

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates, CPAs
Berkeley, California
June 5, 2023

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ZAYANTE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2022 and 2021

This section of the District's financial report presents our discussion and analysis of the District's financial performance during the fiscal years ended June 30, 2022 and 2021.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is 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.

Government – Wide Financial Statement

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

The *Statement of Net Position* presents information on all the District assets, deferred outflows of resources, liabilities, and deferred inflows of resources 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 or not the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District'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 such as expenses pertaining to earned but unused vacation and sick leave.

Fund Financial Statements

The fund financial statements are designed to report information about groupings of related accounts, which are 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. All of the funds of the District are classified as governmental funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. These statements, however, focus on (1) how cash and other financial assets can readily be converted to available resources and (2) the balances left at year-end that are available in the near future to finance the District's programs.

ZAYANTE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2022 and 2021

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 near-term financing decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two individual governmental funds organized according to their type (general and debt service). Information is presented separately in the governmental funds Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the general fund and the debt service fund, which are all considered to be major funds.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the District's general fund budgetary comparison schedule.

ZAYANTE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2022 and 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Summary of Net Position
Governmental Activities

	2022	2021	Variance (%)	2021	2020	Variance (%)
Assets:						
Current assets	\$ 661,571	\$ 650,631	2%	\$ 650,631	\$ 694,544	-6%
Noncurrent assets	681,460	802,888	-15%	802,888	924,316	-13%
Total assets	<u>1,343,031</u>	<u>1,453,519</u>	-8%	<u>1,453,519</u>	<u>1,618,860</u>	-10%
Deferred outflows	<u>-</u>	<u>-</u>	0%	<u>-</u>	<u>-</u>	0%
Liabilities:						
Current liabilities	31,317	49,093	-36%	49,093	23,513	109%
Total liabilities	<u>31,317</u>	<u>49,093</u>	-36%	<u>49,093</u>	<u>23,513</u>	109%
Deferred inflows	<u>-</u>	<u>-</u>	0%	<u>-</u>	<u>-</u>	0%
Net position:						
Net investment in capital assets	681,460	802,888	-15%	802,888	924,316	-13%
Unrestricted	<u>630,254</u>	<u>601,538</u>	5%	<u>601,538</u>	<u>671,031</u>	-10%
Total net position	<u>\$1,311,714</u>	<u>\$1,404,426</u>	-7%	<u>\$ 1,404,426</u>	<u>\$1,595,347</u>	-12%

Analysis of Net Position

As noted earlier, net position may serve as a useful indicator of a government's financial position. The District's assets and deferred outflows exceeded its liabilities and deferred inflows by \$1,311,714, \$1,404,426, and \$1,595,347 for the fiscal years ended June 30, 2022, 2021, and 2020, respectively.

A portion of the District's net position reflects its net investment in capital assets (e.g. structures and improvements, and other equipment), less any related debt to acquire those assets that is still outstanding. The District's net position invested in capital assets was \$681,460, \$802,888, and \$924,316 for the fiscal years ended June 30, 2022, 2021, and 2020 respectively. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

ZAYANTE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2022 and 2021

As of June 30, 2022, 2021, and 2020, the District's unrestricted net position was \$630,254, \$601,538, and \$671,031.

Changes in Net Position - Governmental Activities

	<u>2022</u>	<u>2021</u>	<u>Variance</u> <u>%</u>	<u>2021</u>	<u>2020</u>	<u>Variance</u> <u>%</u>
Revenues						
Program revenues:						
Charges for services	\$ 110,240	\$ 156,331	-29%	\$ 156,331	\$ 86,442	81%
Operating grants and contributions	-	-	0%	-	-	0%
General revenues						
Property Tax	465,303	439,761	6%	439,761	425,558	3%
Other taxes - fire protection tax	107,283	110,032	-2%	110,032	110,294	0%
Use of money and property	2,520	4,427	-43%	4,427	11,095	-60%
Homeowners' property tax relief	2,240	2,276	-2%	2,276	2,312	-2%
Micellaneous Revenue	8,669	15,239	-43%	15,239	706	2058%
Total revenues	<u>696,255</u>	<u>728,066</u>	-4%	<u>728,066</u>	<u>636,407</u>	14%
Expenses						
Governmental activities:	<u>788,967</u>	<u>918,987</u>	-14%	<u>918,987</u>	<u>647,672</u>	42%
Total expenses	<u>788,967</u>	<u>918,987</u>		<u>918,987</u>	<u>647,672</u>	
Change in net position	<u>\$ (92,712)</u>	<u>\$ (190,921)</u>	-51%	<u>\$ (190,921)</u>	<u>\$ (11,265)</u>	1595%

Analysis of Change in Net Position

The District's change in net position decreased by \$92,712, \$190,921 and \$11,265 for the fiscal years ended June 30, 2022, 2021, and 2020 respectively. The decrease in net position is from actual expenses exceeding actual revenue mainly due to depreciation expense in 2022, 2021 and 2020.

ZAYANTE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2022 and 2021

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

The District's governmental fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail.

At June 30, 2022, the District's governmental funds reported combined ending fund balances of \$630,254. Approximately 78.1% of the combined ending fund balances constitutes unassigned fund balance, which is available to meet the District's current and future needs.

At June 30, 2021, the District's governmental funds reported combined ending fund balances of \$601,538. Approximately 83.8% of the combined ending fund balances constitutes unassigned fund balance, which is available to meet the District's current and future needs.

At June 30, 2020, the District's governmental funds reported combined ending fund balances of \$671,031. Approximately 99.4% of the combined ending fund balances constitutes unassigned fund balance, which is available to meet the District's current and future needs.

In the fiscal year 2022, governmental revenues exceeded expenditures by \$28,716, mainly due to reduced payroll expenditures and cost control measures implemented by the new Fire Chief appointed in July of 2021.

In fiscal year 2021, governmental revenues were lower than expenditures by \$69,493, expenditures were higher due to strike team activities, but those costs were offset by reimbursements received from the State of California. Additional, above normal, expenditures were made in apparatus and facilities because of deferred maintenance incurred during the COVID period. In fiscal year 2020, governmental revenues exceeded expenditures by \$110,163, mainly due to lower salaries and benefits due to fewer strike team activities during the year.

Budgetary Highlights

The District's general fund budget to actual results for the fiscal year ended June 30, 2021 and 2020 are reported in the budgetary comparison schedule in the financial statements. The main source of revenue is property taxes which increased over the years. During the fiscal years, the District responded to multiple strike teams resulting in a non-recurring increase in revenues and expenditures.

ZAYANTE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2022 and 2021

In addition to the general fund, the District has a debt service fund. Property taxes collected within the debt service fund were used to make payments of general obligation bonds.

Capital assets

The District's investment in capital assets for its governmental activities as of June 30, 2022, 2021, and 2020, totaled \$681,460, \$802,888, and \$924,316 (net of accumulated depreciation) respectively. This investment in capital assets includes land, structures and improvements, and equipment.

Capital assets for the governmental activities are presented below to illustrate changes from the prior years:

	2022	2021	2020	2022-2021 % of Change	2021-2020 % of Change
Land	\$ 76,106	\$ 76,106	\$ 76,106	0%	0%
Structures and improvements	1,125,504	1,125,504	1,125,504	0%	0%
Equipment	2,019,445	2,019,445	2,019,445	0%	0%
Less accumulated depreciation	(2,539,595)	(2,418,167)	(2,296,739)	5%	5%
Total capital assets, net	<u>\$ 681,460</u>	<u>\$ 802,888</u>	<u>\$ 924,316</u>	<u>-15%</u>	<u>-13%</u>

Additional information on the District's capital assets can be found in Note 5 of this report.

Long-Term Liabilities

The District's long-term liabilities that included the general obligation bonds used to construct Station 1 were paid off in August of 2017. Fire Station 3 includes a \$25.00 per year land lease contingent on use. The lease has two twenty-year extensions.

Economic factors and next year's budget

The FY22 cash balance increased due to decreased salary and benefit expenses realized by a vacated 40 hour firefighter position combined with decreased service and supply expenditures, and total assets value increased as Capital Outlay contributions increased. Our net position increased from 2021 to 2022 with depreciation expense the principal contributor reflecting a solid and healthy net position.

During 2021-22, the new fire administration's main goal was the identification of budgeted expenses and the implementation of cost control measures as appropriate. The District absorbed unanticipated 2021-22 increases including inflationary pressure from vehicle fuel expenses, deferred vehicle maintenance, deferred facility maintenance.

ZAYANTE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2022 and 2021

The COVID-19 Pandemic protective measures continued into the FY21-22 period and also required the purchase of additional medical supplies and decontamination equipment to control the viral spread to firefighter personnel. These were unanticipated expenses to meet regulatory requirements.

Fiscal Year 22-23 budget control measures will continue with the continuation of a vacant firefighter day time position and continued control of service and supplies. The District anticipates growing pressure from Workers Compensation and Liability insurance premiums and is exploring the lease purchase of Fire Apparatus to amortize the fiscal impact of a capital purchase.

The District maintains internal controls, and policies for payroll processing including Supervisory oversight of timecards by position. This was implemented to give the Board of Directors additional oversight.

The District's main source of revenue is property taxes. The District has seen property taxes increase steadily since 2014-15 as property values and housing prices have rebounded. The passing of measure "O" that was implemented on July 1, 2017 has allowed the District to hire additional paid daytime personnel at the expense of capital equipment purchasing. The District is still realizing increased cost and budget pressure from both the County of Santa Cruz and the State of California as fee's increase for services. The District also experienced increased workers compensation program costs and is implementing measures to reduce exposure. The District anticipates increased insurance premiums due to reassessment of property values and related replacement costs for materials.

The District has recommitted to the practice setting aside funds for fire apparatus purchase. The District increased funds in 2021-22 for future purchases due to the projected increase in the market expense and Industry supply chain challenges.

The District will continue to pursue DHS/FEMA grants to help offset cost of equipment where opportunity presents.

REQUESTS FOR INFORMATION

This 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 Zayante Fire Protection District Fire Chief.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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Zayante Fire Protection District
Statements of Net Position
June 30, 2022 and 2021

	2022	2021
ASSETS		
Current assets:		
Cash in county treasury		
Cash and investment	\$ 661,571	\$ 650,631
Total current assets	661,571	650,631
Noncurrent assets:		
Land	76,106	76,106
Structures and improvements	1,125,504	1,125,504
Equipment	2,019,445	2,019,445
Capital Assets	3,221,055	3,221,055
Less accumulated depreciation	2,539,595	2,418,167
Total noncurrent assets	681,460	802,888
Total assets	1,343,031	1,453,519
LIABILITIES		
Current liabilities:		
Accrued payroll	22,379	21,760
Accounts payable	8,938	27,333
Total current liabilities	31,317	49,093
Total liabilities	31,317	49,093
NET POSITION		
Net investment in capital assets	681,460	802,888
Unrestricted	630,254	601,538
Net position	\$ 1,311,714	\$ 1,404,426

See accompanying Notes to Basic Financial Statements.

Zayante Fire Protection District
Statement of Activities
For the year ended June 30, 2022

						Net (Expense) Revenue and Changes in Net Position
			Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Total		Governmental Activities
Governmental activities						
Salaries and employee benefits	\$ 431,353	\$ 107,654	\$ -	\$ 107,654	\$	323,699
Services and supplies	234,686	2,586	-	2,586		232,100
Other charges	1,500	-	-	-		1,500
Depreciation	121,428	-	-	-		121,428
Total governmental activities	\$ 788,967	\$ 110,240	\$ -	\$ 110,240		678,727
General Revenues:						
						465,303
						107,283
						2,520
						2,240
						8,669
						586,015
						(92,712)
						1,404,426
						\$ 1,311,714

See accompanying Notes to Basic Financial Statements.

Zayante Fire Protection District
Statement of Activities
For the year ended June 30, 2021

					Net (Expense) Revenue and Changes in Net Position
Program Revenues					
	Expenses	Charges for Services	Operating Grants and Contributions	Total	Governmental Activities
Governmental activities					
Salaries and employee benefits	\$ 536,484	\$ 151,805	\$ -	\$ 151,805	\$ 384,679
Services and supplies	257,120	4,526	-	4,526	252,594
Other charges	3,955	-	-	-	3,955
Depreciation	121,428	-	-	-	121,428
Total governmental activities	\$ 918,987	\$ 156,331	\$ -	\$ 156,331	762,656
General Revenues:					
					439,761
Property Tax					110,032
Other taxes - fire protection tax					4,427
Use of money and property					2,276
Homeowners' property tax relief					15,239
Micellaneous Revenue					571,735
Total general revenues					
Change in net position					(190,921)
Net position - beginning of year					1,595,347
Net position - end of year					\$ 1,404,426

See accompanying Notes to Basic Financial Statements.

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FUND FINANCIAL STATEMENTS

Zayante Fire Protection District
Balance Sheets - Governmental Funds
June 30, 2022 and 2021

	2022			2021		
	General	Capital		General	Capital	
	Fund	Project	Total	Fund	Project	Total
	Fund	Fund		Fund	Fund	
ASSETS						
Cash	\$ 523,384	\$ 138,187	\$ 661,571	\$ 552,928	\$ 97,703	\$ 650,631
Total assets	\$ 523,384	\$ 138,187	\$ 661,571	\$ 552,928	\$ 97,703	\$ 650,631
LIABILITIES						
Accrued Payroll	\$ 22,379	\$ -	\$ 22,379	\$ 21,760	\$ -	\$ 21,760
Accounts payable	8,938	-	8,938	27,333	-	27,333
Total liabilities	31,317	-	31,317	49,093	-	49,093
DEFERRED INFLOW OF RESOURCES						
Unavailable revenue	-	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-	-
FUND BALANCES						
Assigned	-	138,187	138,187	-	97,703	97,703
Unassigned	492,067	-	492,067	503,835	-	503,835
Total fund balances	492,067	138,187	630,254	503,835	97,703	601,538
Total liabilities, deferred inflows of resources, and fund balances	\$ 523,384	\$ 138,187	\$ 661,571	\$ 552,928	\$ 97,703	\$ 650,631

See accompanying Notes to Basic Financial Statements.

Zayante Fire Protection District

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position For the years ended June 30, 2022 and 2021

	2022	2021
Fund Balances of Governmental Funds	\$ 630,254	\$ 601,538
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Governmental funds report capital outlays as expenditures. In the Government-wide financial statements, the cost of assets are capitalized and depreciated over the estimated useful lives of the assets and reported as depreciation expense. The capital assets, net of depreciation, are:	681,460	924,316
Net Position of Governmental Activities	<u>\$ 1,311,714</u>	<u>\$ 1,525,854</u>

Zayante Fire Protection District
Statements of Revenues, Expenditures and Changes in Fund Balances
For the years ended June 30, 2022 and 2021

	2022			2021		
	General	Capital		General	Capital	
	Fund	Project	Total	Fund	Project	Total
	Fund	Fund		Fund	Fund	
REVENUES:						
Property taxes	\$ 465,303	\$ -	\$ 465,303	\$ 439,761	\$ -	\$ 439,761
Other taxes	107,283	-	107,283	110,032	-	110,032
Use of money and property	2,036	484	2,520	360	4,067	4,427
Aid from other government agencies	109,894	-	109,894	154,081	-	154,081
Other revenue	8,669	-	8,669	15,239	-	15,239
Charges for current services	2,586	-	2,586	4,526	-	4,526
Total revenues	695,771	484	696,255	723,999	4,067	728,066
EXPENDITURES:						
Salaries and employee benefits	431,353	-	431,353	536,484	-	536,484
Services and supplies	234,109	-	234,109	250,014	-	250,014
Other charges	1,500	-	1,500	3,955	-	3,955
Capital outlay	577	-	577	7,106	-	7,106
Total expenditures	667,539	-	667,539	797,559	-	797,559
REVENUES OVER (UNDER)						
EXPENDITURES	28,232	484	28,716	(73,560)	4,067	(69,493)
OTHER FINANCING SOURCES (USES)						
Transfer in	-	40,000	40,000	-	89,556	89,556
Transfer out	(40,000)	-	(40,000)	(89,556)	-	(89,556)
Total other financing sources (uses)	(40,000)	40,000	-	(89,556)	89,556	-
Net change in fund balances	(11,768)	40,484	28,716	(163,116)	93,623	(69,493)
FUND BALANCES:						
Beginning of year	503,835	97,703	601,538	666,951	4,080	671,031
End of year	\$ 492,067	\$ 138,187	\$ 630,254	\$ 503,835	\$ 97,703	\$ 601,538

See accompanying Notes to Basic Financial Statements.

Zayante Fire Protection District
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the years ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Net Change in Fund Balances - Total Governmental Funds	\$ 28,716	\$ (69,493)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. In the statement of activities, however, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Depreciation expense	<u>(121,428)</u>	<u>(121,428)</u>
Change in Net Position of Governmental Activities	<u><u>\$ (92,712)</u></u>	<u><u>\$ (190,921)</u></u>

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Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2022 and 2021

1. GENERAL INFORMATION

A. Organization

The Zayante Fire Protection District (District) was organized in 1957, and subsequently reorganized under the laws of the State of California. The financial statements of the reporting entity include only those of the Zayante Fire Protection District, there are no component units.

The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity. The criteria include, but are not limited to, whether it exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters). The District has determined that no outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity that would exercise such oversight responsibility that would result in the District being considered a component unit of that entity.

B. District Officers

The District is governed by an elected board of five directors. The following were in office at June 30, 2022:

	<u>Term Expires</u>
Garry Herceg, Chairperson	November 2024
Lyle Fleming, Director	November 2024
John Schneider, Director	November 2024
Kristi Locatelli, Director	November 2024
Priva Tarbet, Director	November 2026

Dan Walters was the Fire Chief of the Zayante Fire Protection District at June 30, 2022.

C. Accounting Records

The official accounting records of the District are maintained in the office of the Santa Cruz County Auditor-Controller. Supporting documents are maintained by the District.

D. Minutes

Minutes were recorded for meetings and contained approvals for disbursements.

E. Budgetary Procedure

The District prepares a fiscal year budget in accordance with applicable laws and regulations.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2022 and 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Introduction

The District's financial statements are prepared in conformance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements.

B. Basis of Accounting and Measurement Focus

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenses or expenditures. The District uses a chart of accounts based on the uniform accounting system prescribed by the State Controller.

C. Financial Statement Presentation

Government-wide financial statements

The District's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of governmental activities for the District.

The basic Government-Wide Financial Statements are presented on an economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets and long-term liabilities are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period the liability is incurred. The District's governmental-wide net position is classified in the following categories:

Net investment in capital assets – Includes amount of the net position that is invested in capital assets net of accumulated depreciation and any related debt.

Restricted – Includes amounts that can be spent only for the specific purposes stipulated by a formal action of the government's highest level of decision-making authority, external resource providers, constitutionally, or through enabling legislation.

Unrestricted – Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2022 and 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Financial Statement Presentation, Continued

Governmental fund financial statements

The District's Government Fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balance for all major governmental funds and non-major funds. An accompanying schedule is presented to reconcile and explain the differences in fund balances as presented in these statements to the net position presented in the Government-Wide financial statements.

All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year end) are recognized when due. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Reconciliation of the Fund financial statements to the Government-Wide Financial Statements is provided to explain the differences created by the different measurement focus and basis of accounting.

The District reported the following major governmental funds:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources, which are not required to be accounted for in another fund.

Capital Project Fund – The Capital Project Fund accounts for monies assigned, committed, or restricted for capital projects or capital acquisitions.

The District's governmental fund balance is classified in the following categories:

Nonspendable

Includes amounts that are not in a spendable form or are required to be maintained intact.

Restricted

Includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2022 and 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Financial Statement Presentation, Continued

Committed

Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Assigned

Includes amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. Funds held by the Debt Service Fund are assigned for debt service, and funds held by the Capital Project Fund are assigned for capital projects.

Unassigned

Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

D. Property Tax

The County of Santa Cruz assesses properties, bills, and collects property taxes for the District. Assessed values are determined annually by the County Assessor as of March 1, and become a lien on real property as of that date. Taxes are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively. The County bills and collects property taxes and remits them to the District under the state authorized method of apportioning taxes, whereby, all local agencies, including special districts, receive from the County their respective shares of the amount of ad valorem taxes collected.

E. Cash in County Treasury

The District's cash is held in the County of Santa Cruz Treasury Pool. See Note 3 to the financial statements for information regarding the interest rate risk, concentration of credit risk and custodial credit risk.

F. Accounts Receivable

All accounts receivable, if any, are shown net of any allowance for uncollectible accounts. All receivables which have been remitted within 60 days subsequent to fiscal year end are considered measurable and available and recognized as income in the government-fund financial statements.

G. Prepaid Items

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both the government-wide and government fund financial statements, as applicable.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2022 and 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

H. Liability for Compensated Absences

The District does not provide for vacation or sick leave, accordingly, as of June 30, 2022 and 2021, so the District does not have a liability for compensated absences.

I. Long-term Debt

In the government-wide financial statements long-term debt is reported as a liability in the Statement of Net Position.

J. Capital Assets

Capital assets, which include land, buildings, improvements, and equipment, are reported in the Government-Wide Financial Statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated assets are valued at their estimated fair value on the date donated. Normal maintenance and repairs are charged to operations as incurred. Major additions, improvements and replacements are capitalized. Gains and losses from sales or retirements of fixed assets are included in operations. The District has set capitalization thresholds for reporting capital assets at the following:

Structures and improvements	\$3,000
Equipment	\$300

Depreciation is recorded on the straight-line method (with no depreciation applied to the first year of acquisition) over the useful lives of the assets as follows:

Buildings	20 - 40 years
Equipment	5 - 10 years
Fire Engines	20 Years

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position (balance sheet) will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position (balance sheet) will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2022 and 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

L. Services and Supplies Expense

Because fire hose couplings, nozzles, hydrants, and the like are peculiar to fire districts, the manual of the State Controller provides that purchases of such items be charged to the expense account "Services and Supplies Expense".

M. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

N. New Accounting Guidance

In 2022, the District adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board Statements:

GASB Statement No. 87, *Leases* – The objective of this statement is to recognize in the financial statements certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this statement did not have an impact on the District's net position for the year ended June 30, 2022.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* – The objective this statement is to (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This statement establishes accounting requirements for interest costs incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. There was no impact on net position as a result of implementation of this statement.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2022 and 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

GASB Statement No. 92, Omnibus – The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about leases, intra-entity transfers between primary government and pension or OPEB plans, other pension plan reporting, fiduciary activities relating to postemployment benefit arrangements, asset retirement obligations, reporting for public entity risk pools, fair value measurement, and derivative instruments. The requirements of this statement did not have an impact on the District’s net position for the year ended June 30, 2022.

GASB Statement No. 98, The Annual Comprehensive Financial Report – The objective of this statement is to address references in authoritative literature to the term *comprehensive annual financial report*. There was no impact on net position as a result of implementation of this statement.

3. CASH AND INVESTMENTS

Cash and investments held by the District at June 30, 2022 and 2021 are summarized below:

	<u>2022</u>	<u>2021</u>
County of Santa Cruz Investment Pool	\$ 661,571	\$ 650,631
Total cash and investments	\$ 661,571	\$ 650,631

A. Investment with Santa Cruz County Investment Pool

The District’s investment of \$661,571 and \$650,631 at June 30, 2022 and 2021 respectively is part of the common investment pool of the Santa Cruz County Investment Pool. It is the policy of the Treasurer-Tax Collector of Santa Cruz County to invest public funds in a manner which provides for the safety of the funds on deposit, the cash flow demands, or liquidity needs of the treasury pool participants, and the highest possible yield after first considering the first two objectives of safety and liquidity. In addition, it is the Treasurer-Tax Collectors’ policy to invest all funds in strict conformance with all state statutes governing the investment of public monies.

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset’s fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District’s investment in the Santa Cruz County Investment Pool was not subject to the levelling disclosure.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2022 and 2021

3. CASH AND INVESTMENTS, Continued

B. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. One of the ways that an agency manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

At June 30, 2022, the District had the following investment maturities.

Investment Type	Fair Value	Investment Maturities (in years)				
		1 year or Less	1 - 2 years	2- 3 years	3 - 4 years	5 years or More
Santa Cruz County Investment Pool	\$ 661,571	\$ 661,571	\$ -	\$ -	\$ -	\$ -
Total	\$ 661,571	\$ 661,571	\$ -	\$ -	\$ -	\$ -

At June 30, 2021, the District had the following investment maturities.

Investment Type	Fair Value	Investment Maturities (in years)				
		1 year or Less	1 - 2 years	2- 3 years	3 - 4 years	5 years or More
Santa Cruz County Investment Pool	\$ 650,631	\$ 650,631	\$ -	\$ -	\$ -	\$ -
Total	\$ 650,631	\$ 650,631	\$ -	\$ -	\$ -	\$ -

C. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Santa Cruz County Investment Pool is not rated.

D. Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment was not subject to custodial credit risk.

E. GASB 72 Fair Value Hierarchy

The District categorizes its fair value measurements within the fair value hierarchy established by Generally Accepted Accounting Principles (GAAP). The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The District's investment in the Santa Cruz County Investment Pool is exempt from levelling disclosure.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2022 and 2021

4. CAPITAL ASSETS

Capital assets at June 30, 2022 consisted of the following:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Governmental Activities				
Capital Assets not being depreciated:				
Land	\$ 76,106	\$ -	\$ -	\$ 76,106
Total capital assets not being depreciated	76,106	-	-	76,106
Capital Assets being depreciated:				
Structures and improvements	1,125,504	-	-	1,125,504
Equipment	2,019,445	-	-	2,019,445
Total capital assets being depreciated	3,144,949	-	-	3,144,949
Less accumulated depreciation	2,418,167	121,428	-	2,539,595
Total capital assets, being depreciated, net	726,782	(121,428)	-	605,354
Total capital assets, net	\$ 802,888	\$ (121,428)	\$ -	\$ 681,460

Capital assets at June 30, 2021 consisted of the following:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Governmental Activities				
Capital Assets not being depreciated:				
Land	\$ 76,106	\$ -	\$ -	\$ 76,106
Total capital assets not being depreciated	76,106	-	-	76,106
Capital Assets being depreciated:				
Structures and improvements	1,125,504	-	-	1,125,504
Equipment	2,019,445	-	-	2,019,445
Total capital assets being depreciated	3,144,949	-	-	3,144,949
Less accumulated depreciation	2,296,739	121,428	-	2,418,167
Total capital assets, being depreciated, net	848,210	(121,428)	-	726,782
Total capital assets, net	\$ 924,316	\$ (121,428)	\$ -	\$ 802,888

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2022 and 2021

5. LEASE COMMITMENTS

The District currently leases the property located at 15585 East Zayante Road. The term of the lease was entered into on June 1, 1998, with annual rent due of \$25 for a term of 25 years. The District has entered into an agreement for two additional 20 year terms. The lease expires May 31, 2048. Total rent expense for June 30, 2022 and 2021, was \$25 for each respective year.

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

A. Workers' Compensation Coverage

The District is a member of the Santa Cruz County Fire Agencies Insurance Group (the "Group"). In a board meeting on June 19, 2002, the Group approved the return of its self-insurance certificates to the State and to accept a proposal from California Public Entity Insurance Authority (CPEIA) a joint powers authority for both primary and excess workers compensation coverage. In a resolution dated September 20, 2007, the Santa Cruz County Fire Agencies Insurance Group's Board of Directors opted to terminate the CPEIA joint power agreement and merge into the CSAC Excess Insurance Authority (CSAC-EIA) Joint Power Agreement. This change was predicated on the decision of CSAC-EIA to restructure their bylaws and JPA agreements discontinuing the operation of CPEIA and allowing its members to become full participants in the CSAC-EIA programs. Being a CPEIA member granted automatic approval of inclusion into both the Primary and Excess EIA workers' compensation programs beginning with the July 1, 2007 policy renewals. The relationship between the Group and CSAC-EIA (the "JPA") is such that CSAC-EIA is not a component unit of the Group for reporting purposes.

CSAC-EIA is a joint powers agency (JPA) formed pursuant to Section 6500 et seq. of the California Government Code. Members are assessed a contribution for each program in which they participate. Members may be subject to additional supplemental assessments if it is determined that the contributions are insufficient. Members may withdraw from the CSACEIA only at the end of a policy period and only if a sixty day written advance notice is given. However, CSAC-EIA may cancel a membership at any time upon a two-thirds vote of the Board of Directors and with sixty days written notice. Upon withdrawal or cancellation, a member shall remain liable for additional assessments for the program periods they have participated. CSAC-EIA is governed by a board of directors. The Board controls the operations of CSAC-EIA including adopting an annual budget.

B. Primary Workers' Compensation

The Primary Workers' Compensation program is a full service program including claims administration. The program blends pooling of workers' compensation claims with a purchased stop loss insurance policy.

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2022 and 2021

6. RISK MANAGEMENT, Continued

C. Excess Workers' Compensation

CSAC-EIA retains responsibility for payment of claims in excess of \$125,000 for each member who also participates in the primary workers' compensation program. Claim liabilities are recognized based on actuarial estimate of expected ultimate claim cost discounted at 6%.

D. Liability Insurance

Insurance coverage at June 30, 2022 and 2021 were as follows:

	<u>Deductible</u>	<u>Amount</u>
Property:		
Property (buildings)	\$ 5,000	Guaranteed Repl Cost
Repl cost subject to scheduled limit		
Business personal property (including theft)	\$ 5,000	Repl. Cost
Earthquake:		
Buildings		Guaranteed Repl. Cost
Business personal property		Repl Cost
Deductible		5% per Building and BPP
Flood:		
Buildings		Guaranteed Repl. Cost
Business personal property		Repl. Cost
Deductible		\$1000 per premises
Portable equipment insurance		
Blanket portable equipment		Guaranteed Repl. Cost
Business personal property		\$50,000
General liability:		
General aggregate		\$10,000,000
Personal injury		\$1,000,000
Each occurrence		\$1,000,000
Automobile:		
Auto - liability		\$1,000,000 (Each Accident)
Auto - uninsured motorist		\$1,000,000 (Each Accident)
Auto - physical damage (comprehensive)		Agreed value, actual cash value, or cost of repairs, whichever is less minus \$1,000 deductible
Auto - physical damage (collision)		Agreed value, actual cash value, or cost of repairs, whichever is less minus \$1,000 deductible
Management practices liability insurance:		
General aggregate		\$10,000,000
Each wrongful act		\$1,000,000

Zayante Fire Protection District
Notes to Basic Financial Statements
June 30, 2022 and 2021

7. FEDERAL INSURANCE CONTRIBUTION ACT (FICA)

The District and the District's employees contribute to FICA at a rate of 7.5% per payroll.

8. CONTINGENCIES

Strike Team Payroll

The District currently pays firefighters for strike team activities after the reimbursement from the State of California Office of Emergency Services (Cal OES) is received, and not within a short time period after services are provided, which may violate certain payroll timing requirements. The District is in the process of reviewing this practice or changing payroll agreement terms for firefighters.

REQUIRED SUPPLEMENTARY INFORMATION

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Zayante Fire Protection District
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
For the years ended June 30, 2022 and 2021

Budgetary Comparison Schedule - General Fund

	2022				2021			
			Variance with				Variance with	
	Budget Amounts		Final Budget		Budget Amounts		Final Budget	
	Original	Final	Actual Amounts	Positive (Negative)	Original	Final	Actual Amounts	Positive (Negative)
REVENUES:								
Property taxes	\$ 406,940	\$ 406,940	\$ 465,303	\$ 58,363	\$ 513,319	\$ 513,319	\$ 439,761	\$ (73,558)
Other taxes	108,000	108,000	107,283	(717)	-	-	110,032	110,032
Use of money and property	600	600	2,036	1,436	11,075	11,075	360	(10,715)
Aid from other government agencies	2,000	109,654	109,894	240	2,300	215,219	154,081	(61,138)
Other revenue	14,766	14,766	8,669	(6,097)	22,704	22,704	15,239	(7,465)
Charges for current services	4,526	4,526	2,586	(1,940)	1,446	1,446	4,526	3,080
Total revenues	536,832	644,486	695,771	51,285	550,844	763,763	723,999	(39,764)
EXPENDITURES:								
Salaries and employee benefits	510,000	579,376	431,353	148,023	581,840	730,680	536,484	194,196
Services and supplies	307,800	346,079	234,109	111,970	321,535	373,439	250,014	123,425
Other charges	5,000	5,000	1,500	3,500	5,000	5,000	3,955	1,045
Capital outlay	6,000	60,000	577	59,423	132,534	144,709	7,106	137,603
Total expenditures	828,800	990,455	667,539	322,916	1,040,909	1,253,828	797,559	456,269
REVENUES OVER (UNDER) EXPENDITURES	(291,968)	(345,969)	28,232	374,201	(490,065)	(490,065)	(73,560)	416,505
OTHER FINANCING SOURCES (USES):								
Transfer out	-	-	(40,000)	(40,000)	-	-	(89,556)	(89,556)
Total other financing sources (uses)	-	-	(40,000)	(40,000)	-	-	(89,556)	(89,556)
Net change in fund balance	\$ (291,968)	\$ (345,969)	(11,768)	\$ 334,201	\$ (490,065)	\$ (490,065)	(163,116)	\$ 326,949
FUND BALANCE:								
Beginning of year			503,835				666,951	
End of year			<u>\$ 492,067</u>				<u>\$ 503,835</u>	



EMERGENCY MEDICAL
SERVICES PROGRAM

County of Santa Cruz

HEALTH SERVICES AGENCY

1080 EMELINE AVENUE, SANTA CRUZ, CA 95060

(831) 454-4120 FAX: (831) 454-4488 TDD/TTY: Call 711

April 28, 2023

INVOICE # 2209

ZAYANTE FIRE DEPARTMENT

EMT RECERTIFICATION			
1	John Amadeo	E015921	\$100
1 RECERTIFICATION TOTAL			\$100

TOTAL DUE: \$100.00

JOURNAL TO INDEX CODE 362010-42047

Thank You.

SUN, MAY 14, 2023, 3:15 PM --req: ZFD005----leg: GL JL--loc: ONSITE----job:3296781 J2404----prog: OH450 <4.19>--report id: OHBPROOF

GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	Pterm Stat
Org Key Description	Secondary Ref	Distribution Amt	Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd	Misc Post	
Object Description	Ench PO# / Pmt	Discount Amt	Tax2	Tax2 Amt	Rcv Date	Vendor Name	PType Sec	
JL Account	Product ID	Pay Disc Amt	Chrg	Charge Amt	Disc Date	Vendor Address Line(s)	Sc/Tf Prep	
Proj Key Description	Item Description--Item Description	Duty		Duty Amt	Ck ID-No	Vendor City, State, Zip	Ri/2 Cktp	
689510-62302	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		198.67		0.00	05/06/2023	V124770 P R1	01	
ADJUSTING SERVICES		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895
		0.00		0.00		PO BOX 790428	DX	ZFDO
	HARDWARE BTHRM/ALLPARTITIONS		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX	
	Net Amount:	198.67				United States of America		1
689510-61720	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		42.46		0.00	05/06/2023	V124770 P R1	01	
MAINT-MOBILE EQUIPMENT-S		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895
		0.00		0.00		PO BOX 790428	DX	ZFDO
	LIGHT ASSMBLY-2403/AMAZON		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX	
	Net Amount:	42.46				United States of America		2
689510-61720	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		17.96		0.00	05/06/2023	V124770 P R1	01	
MAINT-MOBILE EQUIPMENT-S		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895
		0.00		0.00		PO BOX 790428	DX	ZFDO
	LIGHT ASSMBLY-2403/AMAZON		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX	
	Net Amount:	17.96				United States of America		3
689510-62826	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		94.00		0.00	05/06/2023	V124770 P R1	01	
EDUCATION AND/OR TRAININ		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895
		0.00		0.00		PO BOX 790428	DX	ZFDO
	MAXWELL LIVESCAN		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX	
	Net Amount:	94.00				United States of America		4
689510-62219	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		14.99		0.00	05/06/2023	V124770 P R1	01	
PC SOFTWARE PURCHASES		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895
		0.00		0.00		PO BOX 790428	DX	ZFDO
	ADOBE SUBSCRIPTION		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX	
	Net Amount:	14.99				United States of America		5
689510-61125	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		86.90		0.00	05/06/2023	V124770 P R1	01	
UNIFORM REPLACEMENT		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895
		0.00		0.00		PO BOX 790428	DX	ZFDO
	FIRECHIEF SHIELD		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX	
	Net Amount:	86.90				United States of America		6

GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	Pterm Stat
Org Key Description	Secondary Ref	Distribution Amt	Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd	Misc Post	
Object Description	Ench PO# / Pmt	Discount Amt	Tax2	Tax2 Amt	Rcv Date	Vendor Name	PType Sec	
JL Account	Product ID	Pay Disc Amt	Chrg	Charge Amt	Disc Date	Vendor Address Line(s)	Sc/Tf Prep	
Proj Key Description	Item Description--Item Description	Duty	Duty Amt	Ck ID-No	Vendor City, State, Zip	R1/2 Cktp		
=====	=====	=====	=====	=====	=====	=====	=====	=====
689510-61725	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		18.52		0.00	05/06/2023	V124770 P R1	01	
MAINT-OFFICE EQUIPMNT-SE		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895
		0.00		0.00		PO BOX 790428	DX	ZFD0
	HP INK SUBSCRIPTION		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX	
	Net Amount:	18.52				United States of America	7	
689510-61125	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		398.45		0.00	05/06/2023	V124770 P R1	01	
UNIFORM REPLACEMENT		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895
		0.00		0.00		PO BOX 790428	DX	ZFD0
	ZAYANTE FIRE PATCH 4X5 - 100		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX	
	Net Amount:	398.45				United States of America	8	
689510-62302	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		190.74		0.00	05/06/2023	V124770 P R1	01	
ADJUSTING SERVICES		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895
		0.00		0.00		PO BOX 790428	DX	ZFD0
	FREEZER PROTECTION PLAN 4 YRS		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX	
	Net Amount:	190.74				United States of America	9	
689510-62302	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		2,232.32		0.00	05/06/2023	V124770 P R1	01	
ADJUSTING SERVICES		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895
		0.00		0.00		PO BOX 790428	DX	ZFD0
	WESTLAKE FREEZER/AMAZON		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX	
	Net Amount:	2,232.32				United States of America	10	
689510-61725	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		29.42		0.00	05/06/2023	V124770 P R1	01	
MAINT-OFFICE EQUIPMNT-SE		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895
		0.00		0.00		PO BOX 790428	DX	ZFD0
	HP INK SUBSCRIPTION		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX	
	Net Amount:	29.42				United States of America	11	
689510-62219	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		9.99		0.00	05/06/2023	V124770 P R1	01	
PC SOFTWARE PURCHASES		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895
		0.00		0.00		PO BOX 790428	DX	ZFD0
	APPLE SUB/2 TB STORAGE		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX	
	Net Amount:	9.99				United States of America	12	

SUN, MAY 14, 2023, 3:15 PM --req: ZFD005----leg: GL JL--loc: ONSITE----job:3296781 J2404----prog: OH450 <4.19>--report id: OHBPROOF

GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	PTerm	Stat
Org Key Description	Secondary Ref	Distribution Amt	Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd	Misc	Post	
Object Description	Ench PO# / Pmt	Discount Amt	Tax2	Tax2 Amt	Rcv Date	Vendor Name	PType	Sec	
JL Account	Product ID	Pay Disc Amt	Chrg	Charge Amt	Disc Date	Vendor Address Line(s)	Sc/Tf	Prep	
Proj Key Description	Item Description--Item Description	Duty	Duty Amt	Ck ID-No	Vendor City, State, Zip	R1/2	Cktp		
689510-62219	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		6.99		0.00	05/06/2023	V124770 P	R1	01	
PC SOFTWARE PURCHASES		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428	DX	ZFDO	
	APPLE SUB/200 GB STORAGE		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX		
	Net Amount:	6.99				United States of America		13	
689510-61730	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		15.21		0.00	05/06/2023	V124770 P	R1	01	
MAINT-OTH EQUIP-SERVICES		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428	DX	ZFDO	
	DEWALT CHAINSAW CAP/EBAY		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX		
	Net Amount:	15.21				United States of America		14	
689510-62888	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		342.20		0.00	05/06/2023	V124770 P	R1	01	
SPEC DIST EXP-SERVICES		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428	DX	ZFDO	
	WIFI PROJECTOR		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX		
	Net Amount:	342.20				United States of America		15	
689510-61845	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		703.97		0.00	05/06/2023	V124770 P	R1	01	
MAINT-STRUCT/IMPS/GRDS-O		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428	DX	ZFDO	
	ROUTER/SWITCH/CABLES		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX		
	Net Amount:	703.97				United States of America		16	
689510-61845	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		96.96		0.00	05/06/2023	V124770 P	R1	01	
MAINT-STRUCT/IMPS/GRDS-O		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428	DX	ZFDO	
	PLUG/PLAY SWITCH		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX		
	Net Amount:	96.96				United States of America		17	
689510-61845	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		27.08		0.00	05/06/2023	V124770 P	R1	01	
MAINT-STRUCT/IMPS/GRDS-O		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428	DX	ZFDO	
	AUDIO SPEAKERS		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX		
	Net Amount:	27.08				United States of America		18	

GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	PTerm	Stat
Org Key Description	Secondary Ref	Distribution Amt	Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd	Misc	Post	
Object Description	Encl PO# / Pmt	Discount Amt	Tax2	Tax2 Amt	Rcv Date	Vendor Name	PType	Sec	
JL Account	Product ID	Pay Disc Amt	Chrg	Charge Amt	Disc Date	Vendor Address Line(s)	Sc/Tf	Prep	
Proj Key Description	Item Description--Item Description	Duty	Duty Amt	Ck ID-No	Vendor City, State, Zip	R1/2	Cktp		
689510-61845	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS	
ZAYANTE FPD-GENERAL		75.73		0.00	05/06/2023	V124770 P R1		01	
MAINT-STRUCT/IMPS/GRDS-O		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428		DX	ZFD0
	HDMI CABLES/ADAPTERS		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX		
	Net Amount:	75.73				United States of America		19	
689510-61725	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS	
ZAYANTE FPD-GENERAL		132.91		0.00	05/06/2023	V124770 P R1		01	
MAINT-OFFICE EQUIPMNT-SE		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428		DX	ZFD0
	UPS BATTERY BACK UP		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX		
	Net Amount:	132.91				United States of America		20	
689510-62219	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS	
ZAYANTE FPD-GENERAL		9.99		0.00	05/06/2023	V124770 P R1		01	
PC SOFTWARE PURCHASES		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK		
		0.00		0.00		PO BOX 790428		NB	ZFD0
	APPLE SUB/2 TB STORAGE			0.00	22	SAINT LOUIS, MO 63179-0428			
	Net Amount:	9.99				United States of America		21	
689510-61845	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS	
ZAYANTE FPD-GENERAL		186.47		0.00	05/06/2023	V124770 P R1		01	
MAINT-STRUCT/IMPS/GRDS-O		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428		DX	ZFD0
	CABLES/SPEAKERS		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX		
	Net Amount:	186.47				United States of America		22	
689510-61725	MAY2023_8600	5,080.15	1	OH626679	05/06/2023	ATTH	.0000	DS	
ZAYANTE FPD-GENERAL		148.22		0.00	05/06/2023	V124770 P R1		01	
MAINT-OFFICE EQUIPMNT-SE		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428		DX	ZFD0
	HP COLOR COMBO INK		ZA	0.00	22	SAINT LOUIS, MO 63179-0428	EX		
	Net Amount:	148.22				United States of America		23	

Invoice : MAY2023_8600 System Computed Total: 5,080.15 User Computed Total: 5,080.15 TOTALS MATCH
Distribution Total: 5,080.15
Net Total: 5,080.15

SUN, MAY 14, 2023, 3:15 PM --req: ZFD005----leg: GL JL--loc: ONSITE----job:3296781 J2404----prog: OH450 <4.19>--report id: OHBPROOF

GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	PTerm	Stat
Org Key Description	Secondary Ref	Distribution Amt	Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd	Misc	Post	
Object Description	Ench PO# / Pmt	Discount Amt	Tax2	Tax2 Amt	Rcv Date	Vendor Name	PType	Sec	
JL Account	Product ID	Pay Disc Amt	Chrg	Charge Amt	Disc Date	Vendor Address Line(s)	Sc/Tf	Prep	
Proj Key Description	Item Description--Item Description	Duty	Duty Amt	Ck ID-No	Vendor City, State, Zip	R1/2	Cktp		

GRAND TOTAL:	System Computed Total:	5,080.15	User Computed Total:	5,080.15	TOTALS MATCH
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Distribution Total:	5,080.15
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GRAND NET TOTAL:	5,080.15
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GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	PTerm Stat
Org Key Description	Secondary Ref	Distribution Amt	Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd	Misc Post	
Object Description	Ench PO# / Pmt	Discount Amt	Tax2	Tax2 Amt	Rcv Date	Vendor Name	PType Sec	
JL Account	Product ID	Pay Disc Amt	Chrg	Charge Amt	Disc Date	Vendor Address Line(s)	Sc/Tf Prep	
Proj Key Description	Item Description--Item Description	Duty	Duty Amt	Ck ID-No	Vendor City, State, Zip	R1/2 Cktp		
689510-61720	947940	61.03	1	OH629252	05/23/2023	GEN	.0000	DS
ZAYANTE FPD-GENERAL		61.03		0.00	05/28/2023	V102830 P	R1	01
MAINT-MOBILE EQUIPMENT-S		0.00		0.00		ERNIES AUTO CENTER	CHK	6895
		0.00		0.00		6281 GRAHAM HILL RD	DX	ZFD0
	4A CHARGER/CAR WASH		ZA	0.00	22	FELTON, CA 95018	CC	
	Net Amount:	61.03	✓					1

Invoice : 947940 System Computed Total: 61.03 User Computed Total: 61.03 TOTALS MATCH
Distribution Total: 61.03
Net Total: 61.03

689510-61125	86818	26.25	1	OH629247	05/18/2023	GEN	.0000	DS
ZAYANTE FPD-GENERAL		26.25		0.00	05/28/2023	V107901 P	R1	EF
UNIFORM REPLACEMENT	P	0.00		0.00		SUMMIT UNIFORMS CORP	EFT	6895
		0.00		0.00		545-A MERIDIAN AVE	DX	ZFD0
	5 BUGLE/COLLAR BRASS-WALTERS		ZA	0.00	22	SAN JOSE, CA 95126	EX	
	Net Amount:	26.25	✓					2

Invoice : 86818 System Computed Total: 26.25 User Computed Total: 26.25 TOTALS MATCH
Distribution Total: 26.25
Net Total: 26.25

689510-53010	BENEFIT_FY2023	824.50	1	OH629250	05/28/2023	GEN	.0000	DS
ZAYANTE FPD-GENERAL		824.50		0.00	05/28/2023	V120735 P	R1	01
EMPLOYEE INSURANCE & BEN		0.00		0.00		ELLIS, DAMON	CHK	6895
		0.00		0.00		125 OLD MOUNT RD	DX	ZFD0
	ELLISD BENEFIT_FY2023		ZA	0.00	22	FELTON, CA 95018	EX	
	Net Amount:	824.50	✓					3

Invoice : BENEFIT FY2023 System Computed Total: 824.50 User Computed Total: 824.50 TOTALS MATCH
Distribution Total: 824.50
Net Total: 824.50

689510-61221	0523_0094094	131.51	1	OH629248	05/20/2023	ATTH	.0000	DS
ZAYANTE FPD-GENERAL		131.51		0.00	05/28/2023	V12280 P	R3	01
TELEPHONE-NON TELECOM 10		0.00		0.00		COMCAST CABLE COMMUNICATIONS	CHK	6895
		0.00		0.00		PO BOX 60533	DX	ZFD0
	8155100350094094 MAY '23		ZA	0.00	22	CITY OF INDUSTRY, CA 91716-053	CC	
	Net Amount:	131.51	✓					4

GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	PTerm	Stat
Org Key Description	Secondary Ref	Distribution Amt	Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd	Misc	Post	
Object Description	Encl PO# / Pmt	Discount Amt	Tax2	Tax2 Amt	Rcv Date	Vendor Name	PType	Sec	
JL Account	Product ID	Pay Disc Amt	Chrg	Charge Amt	Disc Date	Vendor Address Line(s)	Sc/Tf	Prep	
Proj Key Description	Item Description--Item Description	Duty	Duty Amt	Ck ID-No	Vendor City, State, Zip	R1/2	Cktp		

Invoice : 0523_0094094 System Computed Total: 131.51 User Computed Total: 131.51 TOTALS MATCH
Distribution Total: 131.51
Net Total: 131.51

689510-61730	407321	86.31	1	OH629254	05/25/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		86.31		0.00	05/28/2023	V1233	P	R1	EF
MAINT-OTH EQUIP-SERVICES		0.00		0.00		SCARBOROUGH LUMBER & BLDG INC		EFT	6895
		0.00		0.00		PO BOX 66599		DX	ZFDO
	STHL MOTO MIX - 1 GAL		ZA	0.00	22	SCOTTS VALLEY, CA 95067-6599		CC	
	Net Amount:	86.31	✓						5

Invoice : 407321 System Computed Total: 86.31 User Computed Total: 86.31 TOTALS MATCH
Distribution Total: 86.31
Net Total: 86.31

689510-62826	0000000674	2,969.00	1	OH629251	05/19/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		2,969.00		0.00	05/28/2023	V124202	P	R1	01
EDUCATION AND/OR TRAININ		0.00		0.00		CABRILLO COMMUNITY COLLEGE		CHK	6895
		0.00		0.00		6500 SOQUEL DR		DX	ZFDO
	2023SP_EMT REG 7 ATTENDEES		ZA	0.00	22	APTOS, CA 95003		EX	
	Net Amount:	2,969.00	✓						6

Invoice : 0000000674 System Computed Total: 2,969.00 User Computed Total: 2,969.00 TOTALS MATCH
Distribution Total: 2,969.00
Net Total: 2,969.00

689510-63070	052023_006078_00	119.82	1	OH629249	05/20/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		119.82		0.00	05/28/2023	V125910	P	R1	01
UTILITIES		0.00		0.00		SAN LORENZO VALLEY WATER DISTR		CHK	6895
		0.00		0.00		13060 HWY 9		DX	ZFDO
	006078_000 WATER SVCS MAY '23		ZA	0.00	22	BOULDER CREEK, CA 95006-9119		EX	
	Net Amount:	119.82	✓						7

Invoice : 052023_006078_00 System Computed Total: 119.82 User Computed Total: 119.82 TOTALS MATCH
Distribution Total: 119.82
Net Total: 119.82

GL Account	Invoice Number	Invoice Amt Units	Set ID	Inv Date	Division Code	Pay Terms	PTerm Stat
Org Key Description	Secondary Ref	Distribution Amt Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd	Misc	Post
Object Description	Encl PO# / Pmt	Discount Amt Tax2	Tax2 Amt	Rcv Date	Vendor Name	PType	Sec
JL Account	Product ID	Pay Disc Amt Chrg	Charge Amt	Disc Date	Vendor Address Line(s)	Sc/Tf	Prep
Proj Key Description	Item Description--Item Description	Duty	Duty Amt	Ck ID-No	Vendor City, State, Zip	R1/2	Cktp
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GRAND TOTAL:	System Computed Total:	4,218.42	User Computed Total:	4,218.42	TOTALS MATCH		
			Distribution Total:	4,218.42			

GRAND NET TOTAL: 4,218.42

GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	PTerm	Stat
Org Key Description	Secondary Ref	Distribution Amt	Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd		Misc	Post
Object Description	Encl PO# / Pmt	Discount Amt	Tax2	Tax2 Amt	Rcv Date	Vendor Name		PType	Sec
JL Account	Product ID	Pay Disc Amt	Chrg	Charge Amt	Disc Date	Vendor Address Line(s)		Sc/Tf	Prep
Proj Key Description	Item Description--Item Description	Duty	Duty Amt	Ck ID-No	Vendor City, State, Zip			R1/2	Cktp
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
689510-61221	X05102023	361.92	1	OH626684	05/02/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		361.92		0.00	05/14/2023	V124475	P	R1	01
TELEPHONE-NON TELECOM 10	P	0.00		0.00		AT&T MOBILITY		CHK	6895
		0.00		0.00		PO BOX 6463		DX	ZFD0
	287311246355 IPADS MTHLY PLAN	ZA		0.00	22	CAROL STREAM, IL 60197-6463		CC	
	Net Amount:	361.92							1

Invoice : X05102023 System Computed Total: 361.92 User Computed Total: 361.92 TOTALS MATCH
Distribution Total: 361.92
Net Total: 361.92

689510-61920	0423_ANNUALRENT	187.55	1	OH626688	04/30/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		187.55		0.00	05/14/2023	V125202	P	R1	01
MEDICAL, DENTAL & LAB SU	P	0.00		0.00		ANALGESIC SERVICES INC		CHK	6895
		0.00		0.00		PO BOX 255685		DX	ZFD0
	AO2M ANNUAL CYLINDER RNTL	ZA		0.00	22	SACRAMENTO, CA 95865		EX	
	Net Amount:	187.55							2

Invoice : 0423_ANNUALRENT System Computed Total: 187.55 User Computed Total: 187.55 TOTALS MATCH
Distribution Total: 187.55
Net Total: 187.55

689510-63070	MAY23STMT_S1_ELE	193.98	1	OH626683	05/09/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		26.28		0.00	05/14/2023	V129169	P	R1	01
UTILITIES		0.00		0.00		PACIFIC GAS AND ELECTRIC CO		CHK	6895
		0.00		0.00		PO BOX 997300		DX	ZFD0
	7180307357_7 STN1 ELEC	ZA		0.00	22	SACRAMENTO, CA 95899		EX	
	Net Amount:	26.28							3

689510-63070	MAY23STMT_S1_ELE	193.98	1	OH626683	05/09/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		106.85		0.00	05/14/2023	V129169	P	R1	01
UTILITIES		0.00		0.00		PACIFIC GAS AND ELECTRIC CO		CHK	6895
		0.00		0.00		PO BOX 997300		DX	ZFD0
	7180307357_7 STN1 ELEC CCCEEGC	ZA		0.00	22	SACRAMENTO, CA 95899		EX	
	Net Amount:	106.85							4

689510-63070	MAY23STMT_S1_ELE	193.98	1	OH626683	05/09/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		38.25		0.00	05/14/2023	V129169	P	R1	01
UTILITIES		0.00		0.00		PACIFIC GAS AND ELECTRIC CO		CHK	6895
		0.00		0.00		PO BOX 997300		DX	ZFD0
	7180307357_7 STN1 ELEC XFER CR	ZA		0.00	22	SACRAMENTO, CA 95899		EX	
	Net Amount:	38.25							5

GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	PTerm	Stat
Org Key Description	Secondary Ref	Distribution Amt	Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd		Misc	Post
Object Description	Encl PO# / Pmt	Discount Amt	Tax2	Tax2 Amt	Rcv Date	Vendor Name		PType	Sec
JL Account	Product ID	Pay Disc Amt	Chrg	Charge Amt	Disc Date	Vendor Address Line(s)		Sc/Tf	Prep
Proj Key Description	Item Description--Item Description	Duty		Duty Amt	Ck ID-No	Vendor City, State, Zip		R1/2	Cktp
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

689510-63070	MAY23STMT_S1_ELE	193.98	1	OH626683	05/09/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		22.60		0.00	05/14/2023	V129169	P	R1	01
UTILITIES		0.00		0.00		PACIFIC GAS AND ELECTRIC CO		CHK	6895
		0.00		0.00		PO BOX 997300		DX	ZFD0
	7180307357_7 STN1 ELEC XFER CR ZA			0.00	22	SACRAMENTO, CA 95899		EX	
	Net Amount:	22.60							6

Invoice :	MAY23STMT_S1_ELE	System Computed Total:	193.98	User Computed Total:	193.98	TOTALS MATCH
				Distribution Total:	193.98	
				Net Total:	193.98	

689510-63070	MAY23STMT_S1_GAS	380.72	1	OH626682	05/03/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		206.24		0.00	05/14/2023	V129169	P	R1	01
UTILITIES		0.00		0.00		PACIFIC GAS AND ELECTRIC CO		CHK	6895
		0.00		0.00		PO BOX 997300		DX	ZFD0
	7221974021_3 STN1 GAS ZA			0.00	22	SACRAMENTO, CA 95899		EX	
	Net Amount:	206.24							7

689510-63070	MAY23STMT_S1_GAS	380.72	1	OH626682	05/03/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		174.48		0.00	05/14/2023	V129169	P	R1	01
UTILITIES		0.00		0.00		PACIFIC GAS AND ELECTRIC CO		CHK	6895
		0.00		0.00		PO BOX 997300		DX	ZFD0
	7221974021_3 STN1 UET LLC GAS ZA			0.00	22	SACRAMENTO, CA 95899		EX	
	Net Amount:	174.48							8

Invoice :	MAY23STMT_S1_GAS	System Computed Total:	380.72	User Computed Total:	380.72	TOTALS MATCH
				Distribution Total:	380.72	
				Net Total:	380.72	

689510-62302	61-0225668	51.72	1	OH626685	05/10/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		51.72		0.00	05/14/2023	V14581	P	R2	01
ADJUSTING SERVICES	P	0.00		0.00		BFS GROUP LLC		CHK	6895
		0.00		0.00		PO BOX 843909		DX	ZFD0
	BATHROOM HARDWARE ZA			0.00	22	LOS ANGELES, CA 90084-3909		CC	
	Net Amount:	51.72							9

Invoice :	61-0225668	System Computed Total:	51.72	User Computed Total:	51.72	TOTALS MATCH
				Distribution Total:	51.72	
				Net Total:	51.72	

GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	PTerm	Stat
Org Key Description	Secondary Ref	Distribution Amt	Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd	Misc	Post	
Object Description	Encl PO# / Pmt	Discount Amt	Tax2	Tax2 Amt	Rcv Date	Vendor Name		PType	Sec
JL Account	Product ID	Pay Disc Amt	Chrg	Charge Amt	Disc Date	Vendor Address Line(s)		Sc/Tf	Prep
Proj Key Description	Item Description--Item Description	Duty	Duty Amt	Ck ID-No	Vendor City, State, Zip			R1/2	Cktp
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
689510-62302	011861	2,270.50	1	OH626681	05/09/2023	HOLD		.0000	DS
ZAYANTE FPD-GENERAL		2,270.50		0.00	05/14/2023	V40537 P		R2	EF
ADJUSTING SERVICES		0.00		0.00		BEWLEYS CLEANING INC		EFT	6895
		0.00		0.00		P O BOX 1228		DX	ZFD0
	WAX & BUFF VCT FLOORS		ZA	0.00	22	CAPITOLA, CA 95010		CC	
	Net Amount:	2,270.50							10

Invoice : 011861 System Computed Total: 2,270.50 User Computed Total: 2,270.50 TOTALS MATCH
Distribution Total: 2,270.50
Net Total: 2,270.50

689510-61720	121519	3.28	1	OH626687	05/08/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		3.28		0.00	05/14/2023	V41866 P		R1	01
MAINT-MOBILE EQUIPMENT-S		0.00		0.00		BRASS KEY LOCKSMITH INC		CHK	6895
		0.00		0.00		220-A MT. HERMON RD		DX	ZFD0
	KEYSS 2466		ZA	0.00	22	SCOTTS VALLEY, CA 95066		CC	
	Net Amount:	3.28							11

Invoice : 121519 System Computed Total: 3.28 User Computed Total: 3.28 TOTALS MATCH
Distribution Total: 3.28
Net Total: 3.28

GRAND TOTAL: System Computed Total: 3,449.67 User Computed Total: 3,449.67 TOTALS MATCH
Distribution Total: 3,449.67

GRAND NET TOTAL: 3,449.67

GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	PTerm	Stat
Org Key Description	Secondary Ref	Distribution Amt	Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd		Misc	Post
Object Description	Encl PO# / Pmt	Discount Amt	Tax2	Tax2 Amt	Rcv Date	Vendor Name		PType	Sec
JL Account	Product ID	Pay Disc Amt	Chrg	Charge Amt	Disc Date	Vendor Address Line(s)		Sc/Tf	Prep
Proj Key Description	Item Description--Item Description	Duty		Duty Amt	Ck ID-No	Vendor City, State, Zip		R1/2	Cktp
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
689510-61125	86782	103.91	1	OH628126	05/17/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		103.91		0.00	05/21/2023	V107901	P	R1	EF
UNIFORM REPLACEMENT	P	0.00		0.00		SUMMIT UNIFORMS CORP		EFT	6895
		0.00		0.00		545-A MERIDIAN AVE		DX	ZFD0
	CUSTOM/LARGE BUTTONS-MAXWELL		ZA	0.00	22	SAN JOSE, CA 95126		EX	
	Net Amount:	103.91							1

Invoice : 86782 System Computed Total: 103.91 User Computed Total: 103.91 TOTALS MATCH
Distribution Total: 103.91
Net Total: 103.91

689510-62381	50837	845.00	1	OH628129	05/12/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		845.00		0.00	05/21/2023	V121100	P	R6	EF
PROF & SPECIAL SERV-OTHE	P	0.00		0.00		CSG CONSULTANTS INC		EFT	6895
		0.00		0.00		P O BOX 8485		DX	ZFD0
	15460 UPPER ELLEN INSPECTION			0.00	22	PASADENA, CA 91109-8485		CC	
	Net Amount:	845.00							2

Invoice : 50837 System Computed Total: 845.00 User Computed Total: 845.00 TOTALS MATCH
Distribution Total: 845.00
Net Total: 845.00

689510-61221	000019958792	53.45	1	OH628130	05/13/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		83.20		0.00	05/21/2023	V127809	P	R1	01
TELEPHONE-NON TELECOM 10	P	0.00		0.00		AT&T		CHK	6895
		0.00		0.00		PO BOX 9011		DX	ZFD0
	APR-MAYR '23 CALNET SERVICE		ZA	0.00	22	CAROL STREAM, IL 60197-9011		CC	
	Net Amount:	83.20							3

689510-61221	000019958792	53.45	1	OH628130	05/13/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		-29.75		0.00	05/21/2023	V127809	P	R1	01
TELEPHONE-NON TELECOM 10	P	0.00		0.00		AT&T		CHK	6895
		0.00		0.00		PO BOX 9011		DX	ZFD0
	APR-MAY '23 CALNET-CR ADJSTMNT		ZA	0.00	22	CAROL STREAM, IL 60197-9011		CC	
	Net Amount:	-29.75							4

Invoice : 000019958792 System Computed Total: 53.45 User Computed Total: 53.45 TOTALS MATCH
Distribution Total: 53.45
Net Total: 53.45

GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	PTerm	Stat
Org Key Description	Secondary Ref	Distribution Amt	Tax	Tax Amt	Due Date	Vendor ID / PEDB Cd / Addr Cd	Misc	Post	
Object Description	Encl PO# / Pmt	Discount Amt	Tax2	Tax2 Amt	Rcv Date	Vendor Name	PType	Sec	
JL Account	Product ID	Pay Disc Amt	Chrg	Charge Amt	Disc Date	Vendor Address Line(s)	Sc/Tf	Prep	
Proj Key Description	Item Description--Item Description	Duty	Duty Amt	Ck ID-No	Vendor City, State, Zip	R1/2	Cktp		
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
689510-62888	HOFFM_FRAMING523	390.20	1	OH628128	05/21/2023	GEN	.0000	DS	
ZAYANTE FPD-GENERAL		390.20		0.00	05/21/2023	V45634 P	R1	01	
SPEC DIST EXP-SERVICES	P	0.00		0.00		HOFF, MARY G	CHK	6895	
		0.00		0.00		395 VISTA ROBLES	DX	ZFD0	
	FRAMING/STATION ONE PICTURES	ZA		0.00	22	BEN LOMOND, CA 95005	CC		
	Net Amount:	390.20						5	

Invoice : HOFFM_FRAMING523 System Computed Total: 390.20 User Computed Total: 390.20 TOTALS MATCH
Distribution Total: 390.20
Net Total: 390.20

GRAND TOTAL: System Computed Total: 1,392.56 User Computed Total: 1,392.56 TOTALS MATCH
Distribution Total: 1,392.56

GRAND NET TOTAL: 1,392.56

Dept Name: ZAYANTE FIRE PROTECTION
Prepared By: D WALTERS
Phone: _____
Date: 5/1/2023

[illegible]

Explanation or Itemization	Amount	APPROVED BY	
RECERT FOR JOHN AMADEO	100.00	SIGNATURE	DATE

Policy 4000 Salary Step

The Board has requested a five-step salary schedule. The current schedule infers a three-step range separated by approximately 12% in hourly rate.

To implement five steps the following schedule mirrors the existing pay rates with a 6% increment differential.

Firefighter – currently vacant

Step 1 \$17	Min. Req: Basic Fire School graduate
Step 2 \$18.02	Min. Req: EMT B
Step 3 \$19.08	Min. Req: Ambulance endorsement
Step 4 \$20.22	ICS 200
Step 5 \$21.43	Min. Req: Low Angle Rope Rescue Operations

Fire Engineer – currently one at \$21.50

Step 1 19.00	Min. Req: Driver Operator 1A
Step 2 20.14	Min. Req: Driver Operator 1B
Step 3 21.34	Min. Req: CDL Class C/B with Firefighter Endorsement
Step 4 22.62	Min. Req: Low Angle Rope Rescue Operations
Step 5 23.98	Min. Req: EMT Basic

Fire Captain – currently one at \$26.00

Step 1 \$21.00	Min. Req: Fire Officer 2A
Step 2 \$22.26	Min. Req: Low Angle Rope Rescue Operations
Step 3 \$23.59	Min. Req: EMT B
Step 4 \$25.01	Min. Req: S-290 Wildland Fire Behavior
Step 5 \$26.51	Min. Req: Fire Officer 2E



Felton, CA. 95018
(831) 335-5100

Before the Board of Directors of the

Zayante Fire Protection District

Resolution No. 511-08-23

Motion by: _____

Second by: _____

Resolution of the Zayante Fire Protection District adopting the Preliminary Operating Budget and Capital outlay budget for fiscal year 2023-2024.

Whereas the Zayante Fire Protection District, a special district, is authorized and organized under the State of California Health and Safety Code; and

Whereas the Zayante Fire Protection District is required to adopt an annual budget of revenues and expenditures; and

Whereas a final budget is presented to the Board of Directors with the time, date and place for public inspection and public comment announced and advertised prior to the final budget adoption.

Now therefore, be it resolved that the Zayante Fire Protection District does adopt the preliminary operating budget and Capital outlay budget for the fiscal year 2023-2024. (copies attached)

Pass and adopted by the Zayante Fire Protection District Board of Directors on June 22, 2024 by the following vote.

Ayes:

Noes:

Absent:

Abstain:

Chairperson, Board of Directors

Secretary of the Board

Financial Summary

Criteria: As Of = 6/30/2022; GLKey = 689*; Summarize by = Fund,Character,Dataset,GLKey,Object

Object	Title	
Fund 76645 -- ZAYANTE FIRE DIST		FY-23-24 Preliminary
Character 01 -- TAXES		
Revenues		
GL Key 689510 -- ZAYANTE FPD-GENERAL		
40100	PROPERTY TAX-CURRENT SEC-GEN	495867
40110	PROPERTY TAX-CURRENT UNSEC-GEN	9944
40130	PROPERTY TAX-PRIOR UNSEC-GEN	1000
40142	PENALTIES FOR DEL TAXES-SEE441	0
40143	REDMPTN PNLT -DELTXS-SEE 44143	0
40150	SUPP PROP TAX-CURRENT SEC	7000
40151	SUPP PROP TAX-CURRENT UNSEC	200
40160	SUPP PROP TAX-PRIOR SEC	250
40161	SUPP PROP TAX-PRIOR UNSEC	50
40196	FIRE PROTECTION TAX	110000
Total GL Key 689510		
Total Revenues		
Total Character 01		
Character 07 -- FINES, FORFEITURES & ASSMNTS		
Revenues		
GL Key 689510 -- ZAYANTE FPD-GENERAL		
44142	PENALTIES FOR DELINQUENT TAXES	50
44143	REDMPTN PNLTIES FOR DELINQ TXS	50
Total GL Key 689510		
Total Revenues		
Total Character 07		
Character 10 -- REV FROM USE OF MONEY & PROP		
Revenues		
GL Key 689510 -- ZAYANTE FPD-GENERAL		
40430	INTEREST	6000
40440	RENTS & CONCESSIONS	450
Total GL Key 689510		
Total Revenues		
Total Character 10		
Character 15 -- INTERGOVERNMENTAL REVENUES		
Revenues		
GL Key 689510 -- ZAYANTE FPD-GENERAL		
40810	ST-NATURAL DISASTER ASSISTANCE	0
40830	ST-HOMEOWNERS' PROP TAX RELIEF	2345
Total GL Key 689510		
Total Revenues		
Total Character 15		
Character 19 -- CHARGES FOR SERVICES		
Revenues		
GL Key 689510 -- ZAYANTE FPD-GENERAL		
41306	INSPECTION FEES	1000
Total GL Key 689510		
Total Revenues		
Total Character 19		

Character 23 -- MISC. REVENUES

Revenues

GL Key 689510 -- ZAYANTE FPD-GENERAL

42372	CONTRIBUTIONS AND DONATIONS	2500
42380	NSF CHECKS	0
42384	OTHER REVENUE	2500

Total GL Key 689510

Total Revenues **639206**

Total Character 23

Character 25 -- OTHER FINANCING SOURCES

Revenues (transfer IN from Capital Outlay) **41146** **41146**

GL Key 689510 -- ZAYANTE FPD-GENERAL

42450	SLS OF FIXED ASSETS-NONTAXABLE
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Total GL Key 689510

Total Revenues **680352** 680352

Total Character 25

Character 50 -- SALARIES AND EMPLOYEE BENEF No weekends 1x7days current staffing

Expenditures 156531 135985 175990

GL Key 689510 -- ZAYANTE FPD-GENERAL

51000	REGULAR PAY-PERMANENT	155531	134985	175990
JL	OES- STRIKE TEAM RESPONSE			
51010	REGULAR PAY-EXTRA HELP	40000	40000	40000
52010	OASDI-SOCIAL SECURITY	11665	10124	13200
53010	EMPLOYEE INSURANCE & BENEFITS	0	0	0
53015	UNEMPLOYMENT INSURANCE	5000	5000	5000
54010	WORKERS COMPENSATION INSURANCE	99343	99343	99343

Total GL Key 689510

Total Expenditures 311539 289452 333533

Total Character 50

Character 60 -- SERVICES AND SUPPLIES

Expenditures

GL Key 689510 -- ZAYANTE FPD-GENERAL

23-24 Expenditures

61110	CLOTHING & PERSONAL SUPPLIES	25000
61125	UNIFORM REPLACEMENT	2000
61215	RADIO	15077
61221	TELEPHONE-NON TELECOM 1099	12000
61310	FOOD	5000
61412	JANITORIAL SERVICES	2300
61425	OTHER HOUSEHOLD EXP-SERVICES	500
61525	LIABILITY INSURANCE	26680
61720	MAINT-MOBILE EQUIPMENT-SERV	35000
61725	MAINT-OFFICE EQUIPMNT-SERVICES	1500
61730	MAINT-OTH EQUIP-SERVICES	13307
61845	MAINT-STRUCT/IMPS/GRDS-OTH-SRV	5000
61846	MAINT-STRCT/IMPS/GRDS-OTH-SUPP	1000
61920	MEDICAL, DENTAL & LAB SUPPLIES	3000
62020	MEMBERSHIPS	2599
62219	PC SOFTWARE PURCHASES	8000
62220	PHOTO COPY/PRINTER SUPPLIES	1000
62221	POSTAGE	750
62223	SUPPLIES	3000

62301	ACCOUNTING AND AUDITING FEES	27000		
62304	ATTORNEY	1000		
62367	MEDICAL SERVICES-OTHER	4000		
62381	PROF & SPECIAL SERV-OTHER	9120		
62420	LEGAL NOTICES	500		
62500	EQUIPMENT LEASE & RENT	2059		
62610	RENTS/LEASES-STRUC IMP & GRNDS	25		
62715	SMALL TOOLS & INSTRUMENTS	2000		
62826	EDUCATION AND/OR TRAINING	7000		
62827	ELECTION EXPENSE-OTHER	500		
62888	SPEC DIST EXP-SERVICES	20000		
62920	GAS, OIL, FUEL	21000		
62928	TRAVEL-OTHER(NON-REPT)	500		
63070	UTILITIES	17000		
Total GL Key 689510				
Total Expenditures		274417	274417	274417
Total Character 60		585956	563869	607950
Character 70 -- OTHER CHARGES				
Expenditures				
GL Key 689510 -- ZAYANTE FPD-GENERAL				
74230	PRINCIPAL ON LEASE PURCHASES	82682	82682	
74420	INTEREST ON LEASE PURCHASES	21483	21483	
75231	CONTRIB TO OTHER AGENCIES-OTH	750	750	750
Total GL Key 689510				
Total Expenditures		104915	104915	1000
Total Character 70				
Character 80 -- FIXED ASSETS				
Expenditures				
GL Key 689510 -- ZAYANTE FPD-GENERAL				
86110	BUILDINGS AND IMPROVEMENTS	5000	5000	5000
86204	EQUIPMENT	0	0	0
86209	MOBILE EQUIP			
Total GL Key 689510				
Total Expenditures		5000	5000	0
Total Character 80				
Character 90 -- OTHER FINANCING USES				
Expenditures				
GL Key 689510 90000 OPERATING TRANSFERS OUT		0	0	0
98700 CONTINGENCY		5000	5000	5000
Total GL Key 689510				
Total Expenditures		5000	5000	5000
Total Character 90				
Total Fund 76645				
TOTAL EXPENDITURES (50,60,70.80,90)		700871	678784	613950
Cap Outlay contribution offset (25K / yr; full payment Yr 3. TBD YR 5,6)		-20519	1568	25256
Net Deficit/Surplus with outlay contribution		20627	26568	

Wildland grant 50/50; Turnout PPE replacement sets
Class B uniform, Class A - 28 personnel
Dispatch fees /Tablet command platform
ATT, ATT mobility, Comcast, Verizon,
Pancake Breakfast, response food or meeting food
Annual wax maintenance
cleaning supplies
premium plus 16% but can go to 29% (\$29,670)
Annuals, pump test, repairs, Opacity test,
Copier, computer
Kitchen, Extinguisher Service, Compressor annual, chain saw
screen parking lot, stripping,locks,heaters
station repairs
EMS supplies, Analgesic-Oxygen
EMSIA, SCCFCA, CALCRD, SAM renewal
First Due,acrobat, Apple business essentials, Microsoft,Apple Icloud,
Printer ink
Parcel Tax postage
Station supplies

Fiscal Audit, Tax Adm, Claims, Payroll fees
legal counsel
Physicals
CSG, Fit Test,web host,web updates; radio programming, install, SV Mapping
Legal filings
Sta. 1 Alarm system, copy machine lease
Sta. 3 Lease
replacement
Vector \$2635, EMT Cert, approved Classes
challenged elections
Mobile radio, † F150 Cap, Cradel point
Diesel, gasoline, oil

PGE, SLVW, Greenwaste, Propane, True up

66536
21483

Fund 76646 -- ZAYANTE FPD-CAP

Character 10 -- REV FROM USE OF MONEY & PROP

7/1/2023

Revenues

GL Key 689520 -- ZAYANTE FPD-CAPITAL OUTLAY

40430

INTEREST

2000

Total GL Key 689520

Total Revenues

Total Character 10

Character 25 -- OTHER FINANCING SOURCES

Revenues

GL Key 689520 -- ZAYANTE FPD-CAPITAL OUTLAY

42462

OPERATING TRANSFER IN

0

Total GL Key 689520

Total Revenues

Total Character 25

Total Fund 76646

Character 80 -- FIXED ASSETS

Expenditures

GL Key 689520

object

86209 Mobile Equipment**41146**

Total GL Key 689520

Total Expenditures

Total Character 80

Total Fund 76646

Staffing Scenario's – Current staffing level is at Scenario 3.

#1 No weekends

	Annual	Rate	Hours	
Fire Chief	\$50,000	\$32.05/hour – 30 hours - week		
Fire Captain	\$45,777	\$27.51/hour- 32 hours - week		
Fire Engineer	\$47,050	\$22.62/hour- 40 hours – week		(\$142,827)
Finance Specialist	\$7904	\$38/hour - 4 hours – week		
Board Clerk	\$2400	\$50/hour – 4 hours – month		
Directors	\$1800	\$30/meeting x 5 members x 12 months		(\$12,704)
Total Payroll	\$155,531			

#2 One Person Seven days a week (focus on facility and Apparatus maintenance)

Fire Chief	\$50,000	\$32.05	- 30hrs	
Fire Captain	\$33,821	\$27.51	- 24hours / week	
Fire Engineer	\$28,230	\$22.62	- 24 hours / week	
Fire Captain	\$11,444	\$22.00	- 8 hours / week	(\$123,495)
Finance Specialist	\$7904	\$38/hour - 4 hours – week		
Board Clerk	\$2400	\$50/hour – 4 hours – month		
Directors	\$1800	\$30/meeting x 5 members x 12 months		(\$12,704)
Total Payroll	\$136,199			

#3 Two personnel Mon – Thurs; One on Friday – Sunday

Fire Chief	\$50,000	\$32.05/hour – 30 hours		
Fire Captain	\$45,777	\$27.51/hour – 32 hours		
Fire Engineer	\$47,050	\$22.62/hour – 40 hours		
Fire Captain	\$20,459	\$24.59/hour – 16 hours		
	(\$163,286)			
Finance Specialist	\$7904	\$38/hour - 4 hours – week		
Board Clerk	\$2400	\$50/hour – 4 hours – month		
Directors	\$1800	\$30/meeting x 5 members x 12 months		(\$12,704)
Total Payroll	\$175,990			

CY budget actual REV/EXP

As Of = @current-fiscal-year-end; Years = 1; Balances = Adopted Budget, Adjusted Budget, Month-To-Date Actual, Year-To-Date Actual, Year-To-Date Encumbrances, Year-To-Date Variance, Year-To-Date Variance Pct, Year-To-Date Spent Pct; Revenues/Expenditures = R,E
Fund [76645, 76646]

		FY 2023			
Object	GL Object Title	Adopted Budget	Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual
Revenues					
GL Key: 689510 – ZAYANTE FPD-GENERAL					
Character: 01 – TAXES					
40100	PROPERTY TAX-CURRENT SEC-GEN	460,870.00	460,870.00	0.00	432,773.79
40110	PROPERTY TAX-CURRENT UNSEC-GEN	8,915.00	8,915.00	0.00	8,795.29
40130	PROPERTY TAX-PRIOR UNSEC-GEN	1,000.00	1,000.00	0.00	765.28
40150	SUPP PROP TAX-CURRENT SEC	7,270.00	7,270.00	0.00	7,997.19
40151	SUPP PROP TAX-CURRENT UNSEC	100.00	100.00	0.00	333.71
40160	SUPP PROP TAX-PRIOR SEC	100.00	100.00	0.00	543.55
40161	SUPP PROP TAX-PRIOR UNSEC	50.00	50.00	0.00	104.89
40196	FIRE PROTECTION TAX	108,000.00	108,000.00	0.00	106,214.98
Total 01 – TAXES		586,305.00	586,305.00	0.00	557,528.68
Character: 07 – FINES, FORFEITURES & ASSMNTS					
44142	PENALTIES FOR DELINQUENT TAXES	50.00	50.00	0.00	58.24
44143	REDMPTN PNLTIES FOR DELINQ TXS	50.00	50.00	0.00	47.97
Total 07 – FINES, FORFEITURES & ASSMNTS		100.00	100.00	0.00	106.21
Character: 10 – REV FROM USE OF MONEY & PROP					
40430	INTEREST	1,500.00	1,500.00	0.00	5,749.11
40440	RENTS & CONCESSIONS	600.00	600.00	0.00	0.00
Total 10 – REV FROM USE OF MONEY & PROP		2,100.00	2,100.00	0.00	5,749.11
Character: 15 – INTERGOVERNMENTAL REVENUES					
40810	ST-NATURAL DISASTER ASSISTANCE	0.00	153,383.10	0.00	123,884.10
40830	ST-HOMEOWNERS' PROP TAX RELIEF	2,290.00	2,290.00	0.00	1,954.15
Total 15 – INTERGOVERNMENTAL REVENUES		2,290.00	155,673.10	0.00	125,838.25
Character: 19 – CHARGES FOR SERVICES					
41306	INSPECTION FEES	2,000.00	2,000.00	0.00	1,008.00
Total 19 – CHARGES FOR SERVICES		2,000.00	2,000.00	0.00	1,008.00

CY budget actual REV/EXP

As Of = @current-fiscal-year-end; Years = 1; Balances = Adopted Budget, Adjusted Budget, Month-To-Date Actual, Year-To-Date Actual, Year-To-Date Encumbrances, Year-To-Date Variance, Year-To-Date Variance Pct, Year-To-Date Spent Pct; Revenues/Expenditures = R,E
Fund [76645, 76646]

		FY 2023			
Object	GL Object Title	Adopted Budget	Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual
Revenues					
GL Key: 689510 – ZAYANTE FPD-GENERAL					
Character: 23 – MISC. REVENUES					
42384	OTHER REVENUE	5,000.00	5,000.00	0.00	5,542.11
Total 23 – MISC. REVENUES		5,000.00	5,000.00	0.00	5,542.11
Total 689510 – ZAYANTE FPD-GENERAL		597,795.00	751,178.10	0.00	695,772.36
GL Key: 689520 – ZAYANTE FPD-CAPITAL OUTLAY					
Character: 10 – REV FROM USE OF MONEY & PROP					
40430	INTEREST	0.00	0.00	0.00	1,925.56
Total 10 – REV FROM USE OF MONEY & PROP		0.00	0.00	0.00	1,925.56
Character: 25 – OTHER FINANCING SOURCES					
42462	OPERATING TRANSFER IN	40,000.00	86,690.27	0.00	49,499.00
Total 25 – OTHER FINANCING SOURCES		40,000.00	86,690.27	0.00	49,499.00
Total 689520 – ZAYANTE FPD-CAPITAL OUTLAY		40,000.00	86,690.27	0.00	51,424.56
Total Revenues		637,795.00	837,868.37	0.00	747,196.92
Expenditures					
GL Key: 689510 – ZAYANTE FPD-GENERAL					
Character: 50 – SALARIES AND EMPLOYEE BENEF					
51000	REGULAR PAY-PERMANENT	300,000.00	351,891.85	0.00	253,832.00
51010	REGULAR PAY-EXTRA HELP	45,000.00	86,791.09	0.00	79,275.11
52010	OASDI-SOCIAL SECURITY	25,000.00	25,000.00	0.00	18,039.12
53010	EMPLOYEE INSURANCE & BENEFITS	15,000.00	10,000.00	0.00	824.50
53015	UNEMPLOYMENT INSURANCE	10,000.00	5,000.00	0.00	1,314.00
54010	WORKERS COMPENSATION INSURANCE	100,000.00	60,000.00	0.00	58,482.00
Total 50 – SALARIES AND EMPLOYEE BENEF		495,000.00	538,682.94	0.00	411,766.73
Character: 60 – SERVICES AND SUPPLIES					
61110	CLOTHING & PERSONAL SUPPLIES	25,000.00	31,007.39	0.00	27,167.04
61125	UNIFORM REPLACEMENT	2,000.00	2,000.00	0.00	4,681.43
61215	RADIO	12,000.00	12,000.00	0.00	10,962.04
61221	TELEPHONE-NON TELECOM 1099	14,000.00	14,000.00	0.00	10,545.36
61310	FOOD	4,000.00	5,000.00	0.00	5,480.95
61412	JANITORIAL SERVICES	0.00	0.00	0.00	0.00

CY budget actual REV/EXP

As Of = @current-fiscal-year-end; Years = 1; Balances = Adopted Budget, Adjusted Budget, Month-To-Date Actual, Year-To-Date Actual, Year-To-Date Encumbrances, Year-To-Date Variance, Year-To-Date Variance Pct, Year-To-Date Spent Pct; Revenues/Expenditures = R,E
Fund [76645, 76646]

		FY 2023			
Object	GL Object Title	Adopted Budget	Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual
Expenditures					
GL Key: 689510 – ZAYANTE FPD-GENERAL					
Character: 60 – SERVICES AND SUPPLIES					
61425	OTHER HOUSEHOLD EXP-SERVICES	2,500.00	1,000.00	0.00	0.00
61525	LIABILITY INSURANCE	19,000.00	23,000.00	0.00	22,943.00
61720	MAINT-MOBILE EQUIPMENT-SERV	40,000.00	35,800.00	0.00	44,276.69
61725	MAINT-OFFICE EQUIPMNT-SERVICES	2,000.00	1,500.00	0.00	1,711.43
61730	MAINT-OTH EQUIP-SERVICES	5,000.00	5,000.00	0.00	10,664.45
61845	MAINT-STRUCT/IMPS/GRDS-OTH-SRV	25,000.00	25,000.00	0.00	21,065.64
61846	MAINT-STRCT/IMPS/GRDS-OTH-SUPP	0.00	0.00	0.00	0.00
61920	MEDICAL, DENTAL & LAB SUPPLIES	2,000.00	2,000.00	0.00	1,981.18
62020	MEMBERSHIPS	2,000.00	2,000.00	0.00	699.00
62219	PC SOFTWARE PURCHASES	8,000.00	8,000.00	0.00	2,337.01
62220	PHOTO COPY/PRINTER SUPPLIES	0.00	0.00	0.00	0.00
62221	POSTAGE	1,000.00	500.00	0.00	418.49
62223	SUPPLIES	1,000.00	1,000.00	0.00	2,919.56
62301	ACCOUNTING AND AUDITING FEES	20,000.00	20,000.00	0.00	13,195.00
62302	ADJUSTING SERVICES	0.00	0.00	0.00	-52,615.69
62304	ATTORNEY	5,000.00	2,000.00	0.00	0.00
62367	MEDICAL SERVICES-OTHER	10,000.00	5,000.00	0.00	1,864.56
62381	PROF & SPECIAL SERV-OTHER	8,000.00	8,000.00	0.00	14,293.17
62420	LEGAL NOTICES	1,000.00	500.00	0.00	0.00
62500	EQUIPMENT LEASE & RENT	800.00	800.00	0.00	624.00
62610	RENTS/LEASES-STRUC IMP & GRNDS	1,000.00	1,000.00	0.00	100.00
62715	SMALL TOOLS & INSTRUMENTS	6,500.00	6,500.00	0.00	944.07
62826	EDUCATION AND/OR TRAINING	11,000.00	15,721.50	0.00	11,810.55
62827	ELECTION EXPENSE-OTHER	1,000.00	500.00	0.00	0.00
62888	SPEC DIST EXP-SERVICES	60,000.00	30,000.00	0.00	20,180.29
62920	GAS, OIL, FUEL	20,000.00	25,000.00	0.00	18,165.18
62928	TRAVEL-OTHER(NON-REPT)	1,000.00	1,000.00	0.00	21.00
63070	UTILITIES	15,000.00	15,000.00	0.00	17,113.95
Total 60 – SERVICES AND SUPPLIES		324,800.00	299,828.89	0.00	213,549.35
Character: 70 – OTHER CHARGES					
74065	OTHER CHARGES-MISC	1,500.00	1,500.00	0.00	0.00

CY budget actual REV/EXP

As Of = @current-fiscal-year-end; Years = 1; Balances = Adopted Budget, Adjusted Budget, Month-To-Date Actual, Year-To-Date Actual, Year-To-Date Encumbrances, Year-To-Date Variance, Year-To-Date Variance Pct, Year-To-Date Spent Pct; Revenues/Expenditures = R,E
Fund [76645, 76646]

		FY 2023			
Object	GL Object Title	Adopted Budget	Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual
Expenditures					
GL Key: 689510 – ZAYANTE FPD-GENERAL					
Character: 70 – OTHER CHARGES					
74230	PRINCIPAL ON LEASE PURCHASES	0.00	0.00	0.00	0.00
74420	INTEREST ON LEASE PURCHASES	0.00	0.00	0.00	0.00
75231	CONTRIB TO OTHER AGENCIES-OTH	3,000.00	3,000.00	0.00	0.00
Total 70 – OTHER CHARGES		4,500.00	4,500.00	0.00	0.00
Character: 80 – FIXED ASSETS					
86110	BUILDINGS AND IMPROVEMENTS	5,000.00	2,500.00	0.00	0.00
86204	EQUIPMENT	1,000.00	1,000.00	0.00	0.00
86209	MOBILE EQUIPMENT	40,000.00	40,000.00	0.00	0.00
Total 80 – FIXED ASSETS		46,000.00	43,500.00	0.00	0.00
Character: 90 – OTHER FINANCING USES					
90000	OPERATING TRANSFERS OUT	40,000.00	86,690.27	0.00	0.00
Total 90 – OTHER FINANCING USES		40,000.00	86,690.27	0.00	0.00
Character: 98 – APPROP FOR CONTINGENCIES					
98700	APPROP FOR CONTINGENCIES	100,000.00	16,862.00	0.00	5,000.00
Total 98 – APPROP FOR CONTINGENCIES		100,000.00	16,862.00	0.00	5,000.00
Total 689510 – ZAYANTE FPD-GENERAL		1,010,300.00	990,064.10	0.00	630,316.08
Total Expenditures		1,010,300.00	990,064.10	0.00	630,316.08
		-372,505.00	-152,195.73	0.00	116,880.84

Z_TB_OBJECT_SUMMARY

As Of = @current-fiscal-year-end; Years = 1; Closed = Y

Fund [76645, 76646]

GL Key	Fund Type	Fund	Fund Title	Object	GL Acct	FY 2023	
						Beginning	Year-To-Date
						Balance	Debits
Object: 10100 – CASH BALANCE							
076645	76	76645	ZAYANTE FIRE DIST	10100	101	523,383.90	889,304.83
076646	76	76646	ZAYANTE FPD-CAP	10100	101	138,186.83	51,424.56
Total 10100 – CASH BALANCE						661,570.73	940,729.39
Object: 16100 – LAND							
076645	76	76645	ZAYANTE FIRE DIST	16100	161	76,106.00	
Total 16100 – LAND						76,106.00	0.00
Object: 16200 – STRUCTURES AND IMPROVEMENTS							
076645	76	76645	ZAYANTE FIRE DIST	16200	162	1,125,504.00	
Total 16200 – STRUCTURES AND IMPROVEMENTS						1,125,504.00	0.00
Object: 16400 – EQUIPMENT							
076645	76	76645	ZAYANTE FIRE DIST	16400	164	1,977,346.00	42,099.00
Total 16400 – EQUIPMENT						1,977,346.00	42,099.00
Object: 16500 – ACCUMULATED DEPRECIATION							
076645	76	76645	ZAYANTE FIRE DIST	16500	165	-2,291,236.00	0.00
Total 16500 – ACCUMULATED DEPRECIATION						-2,291,236.00	0.00
Object: 20100 – VOUCHERS PAYABLE (VENDOR)							
076645	76	76645	ZAYANTE FIRE DIST	20100	201	-6,683.31	419,122.71
Total 20100 – VOUCHERS PAYABLE (VENDOR)						-6,683.31	419,122.71
Object: 20700 – SALARIES AND BENEFITS PAYABLE							
076645	76	76645	ZAYANTE FIRE DIST	20700	207	-3,973.74	3,973.74
Total 20700 – SALARIES AND BENEFITS PAYABLE						-3,973.74	3,973.74
Object: 24000 – STALE DATED WARRANTS LIABILITY							
076645	76	76645	ZAYANTE FIRE DIST	24000	240	-2,254.45	
Total 24000 – STALE DATED WARRANTS LIABILITY						-2,254.45	0.00
Object: 34400 – FUND BALANCE							
076645	76	76645	ZAYANTE FIRE DIST	34400	344	-510,472.40	
076646	76	76646	ZAYANTE FPD-CAP	34400	344	-138,186.83	
689510	76	76645	ZAYANTE FIRE DIST	34400	344		802,747.39

Z_TB_OBJECT_SUMMARY

As Of = @current-fiscal-year-end; Years = 1; Closed = Y

Fund [76645, 76646]

FY 2023	
Year-To-Date Credits	Ending Balance
Object: 10100 – CASH BALANCE	
-788,093.25	624,595.48
0.00	189,611.39
To -788,093.25	814,206.87
Object: 16100 – LAND	
	76,106.00
To 0.00	76,106.00
Object: 16200 – STRUCTURES AND IMPROVEMENTS	
	1,125,504.00
To 0.00	1,125,504.00
Object: 16400 – EQUIPMENT	
0.00	2,019,445.00
To 0.00	2,019,445.00
Object: 16500 – ACCUMULATED DEPRECIATION	
-11,006.00	-2,302,242.00
To -11,006.00	-2,302,242.00
Object: 20100 – VOUCHERS PAYABLE (VENDOR)	
-412,439.40	0.00
To -412,439.40	0.00
Object: 20700 – SALARIES AND BENEFITS PAYABLE	
0.00	0.00
To 0.00	0.00
Object: 24000 – STALE DATED WARRANTS LIABILITY	
	-2,254.45
To 0.00	-2,254.45
Object: 34400 – FUND BALANCE	
	-510,472.40
	-138,186.83
-914,616.02	-111,868.63

Z_TB_OBJECT_SUMMARY

As Of = @current-fiscal-year-end; Years = 1; Closed = Y

Fund [76645, 76646]

						FY 2023	
						Beginning	Year-To-Date
GL Key	Fund Type	Fund	Fund Title	Object	GL Acct	Balance	Debits
Object: 34400 – FUND BALANCE							
689520	76	76646	ZAYANTE FPD-CAP	34400	344		0.00
Total 34400 – FUND BALANCE						-648,659.23	802,747.39
Object: 34800 – INVESTMENT IN GENERAL F/A							
076645	76	76645	ZAYANTE FIRE DIST	34800	348	-887,720.00	0.00
Total 34800 – INVESTMENT IN GENERAL F/A						-887,720.00	0.00
						0.00	2,208,672.23

Z_TB_OBJECT_SUMMARY

As Of = @current-fiscal-year-end; Years = 1; Closed = Y
Fund [76645, 76646]

FY 2023	
Year-To-Date Credits	Ending Balance
Object: 34400 – FUND BALANCE	
-51,424.56	-51,424.56
To -966,040.58	-811,952.42
Object: 34800 – INVESTMENT IN GENERAL F/A	
-31,093.00	-918,813.00
To -31,093.00	-918,813.00
-2,208,672.23	0.00

INDEPENDENT CONTRACTOR AGREEMENT

This Contract, which is effective on the date it is fully executed, is between the ZAYANTE FIRE DISTRICT, hereinafter called DISTRICT, and the COUNTY OF SANTA, hereinafter called COUNTY (each is referred to individually as a “party” and collectively, as the “parties”.

WITNESSETH

WHEREAS, the COUNTY is able to furnish, and the DISTRICT wishes to receive and purchase, accounts payable and payroll services as set forth below;

NOW, THEREFORE, in consideration of the policies, covenants and obligations of the parties as set forth herein, the parties agree as follows:

1. **PAYROLL-RELATED DUTIES OF COUNTY**. COUNTY shall maintain the level of payroll-related service provided to DISTRICT as of the date of execution of this Contract, which shall include the following:

COUNTY will maintain a payroll system in conformance with State and federal laws and regulations and CalPERS requirements and exercise special skill to accomplish the following results for DISTRICT during the term of this Contract with regard to DISTRICT’S payroll:

- A. Process DISTRICT’S bi-weekly payroll for approximately **(xx_)** employees, all of whom have wages computed hourly and must be reported by DISTRICT in accordance with COUNTY published payroll processing calendar.
- B. Deduct amounts from employee payroll and submit those payments as appropriate on behalf of DISTRICT or the employee, including but not limited to the following: various insurance deductions, garnishments, retirement, direct deposit to banks, deferred compensation, Medicare, and credit unions.
- C. Provide for timekeeper data entry and retrieval of attendance information, which shall include corrections and balancing by either:
 - i. hard copy via mail or courier; or
 - ii. electronically via computer connected to COUNTY’S database.
- D. Provide each payee with an Earnings, Deductions & Leave statement which shows, at a minimum, the following:
 - i. current earnings by hours and amount, current taxes and other deductions by amount;
 - ii. year-to-date earnings, taxes and other deductions;
 - iii. current balances for sick, annual, personal, administrative leave and floating

holidays; and
iv. [any other statement requirements mandated by law.](#)

Deleted: .

- E. Provide [payment via check and/or](#) for direct deposit to financial institutions both for saving and/or checking accounts. (DISTRICT employees must agree to be paid via direct deposit.) The official pay day is the Friday after the end of the two-week pay period as posted by COUNTY. COUNTY will strive to provide funds early to financial institutions that choose to post and make available to employees their payroll funds on Thursday (Wednesday if Thursday is a holiday).
- F. File all federal and State payroll taxes within prescribed time limits.
- G. Deduct for Medicare from employees hired after April 1, 1985, and for FICA as necessary.
- H. DISTRICT employees covered by the Public Employees' Retirement System (PERS), COUNTY will process all retirement deductions in accordance with DISTRICT's contract with PERS, [and as required by law](#), including:
- Deductions on first 80 hours only (not to include overtime). The DISTRICT shall provide COUNTY a copy of its contract with PERS;
 - Payment for the monthly CalPERS Unfunded Accrued Liability; and
 - Payment for the monthly CalPERS medical benefits invoice.
- I. Interface with COUNTY financial system and provide journal entries for posting to general ledger within five (5) workdays of payday.
- J. Provide reports with the following information and frequency shown in parentheses:
- By employee, usage and balance-available reports on compensatory time, sick leave, annual leave, administrative leave, personal leave, floating holidays, overtime reports, leave usage, hours and liability for leave reports (payday).
 - Payroll history by employee made available by payday.

iii. Hours and earnings [by employee made available by payday](#),

Deleted: <#>Master File
Earnings History

iv. Deductions [by employee made available by payday](#),

Deleted: (

v. Audit report [by employee made available by payday](#),

Deleted:)

vi. Last rate of pay increase, by employee amount and date (monthly).

Deleted: (

vii. Payroll register [by employee made available by payday](#),

Deleted:)

Deleted: (

Deleted:)

Deleted: (

Deleted:)

K. Generate new reports as required and provide direct access to the database for

retrieval of information as required. (If an additional charge for a report is required by DISTRICT, COUNTY will notify DISTRICT in advance so that DISTRICT may approve charges.)

- L. Account for taxable, non-cash fringe benefits as reported to COUNTY by DISTRICT.
- M. Issue W-2s and quarterly reports; provide, upon request, duplicate W-2s.
- N. Provide information needed for special project reports subject to an hourly billing charge if COUNTY deems applicable.
- O. Provide services to DISTRICT as a payroll processing vendor, in no way taking responsibility for the correctness, accuracy, or status of taxability of the data provided by DISTRICT. In the event data is determined to be incorrect by an outside agency such as IRS, CALPERS or others, DISTRICT takes full responsibility for penalties, interest or additional charges incurred to correct errors including those for reissuance of employee or the DISTRICT IRS tax forms.

2. **PAYROLL-RELATED DUTIES OF DISTRICT.** DISTRICT agrees to conform its payroll schedule to that of COUNTY and to not arrange for any additional types of pay or employee compensation without consulting and receiving agreement from COUNTY to determine the feasibility of COUNTY to make those payments timely. DISTRICT also agrees during the term of this Contract to perform the following functions and duties with regard to DISTRICT'S payroll:

- A. The DISTRICT shall deposit in advance with COUNTY such funds as are necessary to process and make payment of required payroll.
- B. The DISTRICT shall provide COUNTY accurate documentation of hours worked by each employee in advance of payday in accordance with COUNTY payroll processing schedule and in a format as required by COUNTY.

3. **ACCOUNTS PAYABLE-RELATED DUTIES OF COUNTY.** COUNTY shall maintain the level of accounts payable-related service provided to the DISTRICT as of the date of execution of this Contract, which shall include the following:

COUNTY will maintain a financial accounting system and exercise special skill to accomplish the following results for the DISTRICT during the term of this Contract with regard to DISTRICT'S accounts payable:

- A. Grant DISTRICT access to COUNTY'S financial accounting system, where DISTRICT staff will enter accounts payable transactions on behalf of the DISTRICT.

OR

Enter accounts payable transactions into COUNTY'S financial accounting system on behalf of DISTRICT, with proper supporting documentation provided by DISTRICT.

- B. Set up vendors for payment in COUNTY'S financial accounting system as needed, with proper supporting documentation such as W-9 forms provided by DISTRICT.
 - C. Issue warrant or EFT payments to vendors on behalf of DISTRICT;
 - D. Issue 1099s to vendors on behalf of DISTRICT, in accordance with IRS guidelines;
 - E. Provide services to DISTRICT as an accounts payable processing vendor, in no way taking responsibility for the correctness, accuracy, or status of taxability of the data provided by DISTRICT. In the event data is determined to be incorrect by an outside agency such as IRS or others, DISTRICT takes full responsibility for penalties, interest or additional charges incurred to correct errors including those for reissuance of 1099s.
4. **ACCOUNTS PAYABLE-RELATED DUTIES OF THE DISTRICT.** The DISTRICT agrees during the term of this Contract to perform the following functions and duties with regard to DISTRICT'S accounts payable:
- A. DISTRICT shall deposit in advance with COUNTY such funds as are necessary to process and make payment of required accounts payable.
 - B. DISTRICT shall attach accurate documentation to support vendor payments in COUNTY'S financial accounting system
- OR
- DISTRICT shall provide requests for payments to vendors to COUNTY in the format as required by COUNTY.
5. **COMPENSATION.** In consideration for COUNTY accomplishing said results with regards to DISTRICT'S payroll and accounts payable:
- A. DISTRICT agrees to pay COUNTY for payroll services rendered as follows:
 - i. \$7.36 per pay period per employee for direct deposit of bi-weekly wages for fiscal year 2023-2024 services and an adjustment for each subsequent year based upon Payroll Division costs including overhead and employment demographics of DISTRICT, and;
 - ii. Up to \$10,000 for initial set up services or system modification requested by DISTRICT including Information Services Department (ISD) programming of the County Payroll system and Auditor-Controller payroll division staff time. Charges will be calculated based upon COUNTY employee documented hours and direct ISD billings. COUNTY will charge the DISTRICT for these services at a current rate of \$100 per hour. COUNTY will notify DISTRICT in advance so that DISTRICT may approve charges.

B. DISTRICT agrees to pay COUNTY for accounts-payable services rendered as follows:

- i. \$6.60 per check/EFT issued on behalf of DISTRICT for fiscal year 2023-2024, with an adjustment for each subsequent year to be calculated based upon Claims (Accounts Payable) division costs, including overhead.

C. COUNTY agrees to submit an annual invoice for total payroll and accounts payable services provided.

6. **TERM.** The term of this Contract shall be: the date of execution through June 30, 2024. If DISTRICT AGREES in writing to have this Contract is placed on the County's Continuing Agreement List before the Contract term expires, the parties agree to extend the terms and conditions of the Contract as set forth herein, and as reflected in any executed amendment hereto, until the Contract is thereafter terminated.

7. **EARLY TERMINATION.** Either party hereto may terminate this Contract no sooner than June 30, 2024 by giving one hundred twenty (120) days' written notice to the other party.

8. **MODIFICATION OF CONTRACT.** The fees, terms or conditions of this Contract may be modified in writing with the consent of the parties. No amendment to this Contract shall be effective unless it is in writing and signed by duly authorized representative of both parties.

9. **OBLIGATIONS UPON TERMINATION.** Upon termination of this Contract, a final accounting shall be made of the fees payable to the COUNTY and any funds belonging to the DISTRICT in the possession of COUNTY and any balance due either party shall be promptly paid by the debtor party.

10. **RECORDS.** All records, reports and material pertaining to DISTRICT payroll subject to this Contract shall be the property of DISTRICT and shall be available to DISTRICT. All DISTRICT records held by COUNTY shall be maintained in a confidential manner and protected as employment records.

11. **INDEMNIFICATION FOR DAMAGES, TAXES AND CONTRIBUTIONS.** To the fullest extent allowed by law, each of the parties will indemnify, hold harmless and defend the other party and its directors, officers, employees and agents (collectively, "Indemnitees") against all liability, claims, suits, actions, costs or expenses resulting from the negligence, recklessness, or willful misconduct related to any work or authority delegated to such party under this Contract. Each party's duty to indemnify and hold harmless Indemnitees shall not apply to the extent such Losses are caused by the sole or active negligence or willful misconduct of Indemnitees. This indemnification will survive termination or expiration of this Contract.

12. **NONASSIGNMENT.** Neither party shall assign this Contract or any part hereof without the written consent of the other party. This provision is not intended to restrict the COUNTY from engaging personnel, as COUNTY deems reasonably advisable.

13. **INDEPENDENT CONTRACTOR.** While performing service hereunder, the

Deleted: ¶

Deleted: as of

Deleted: of any year

Deleted: P

Deleted: under or in connection with

Deleted: Neither party, nor any director, officer, employee, or agent thereof, shall be responsible for any damage or liability occurring by reason of the negligent acts or omissions or willful misconduct of the other party hereto, under or in connection with any work or authority delegated to such other party under this Contract.

COUNTY shall be an independent contractor and not an agent, officer, or employee of the DISTRICT.

12. **PRESENTATION OF CLAIMS.** Presentation and processing of any or all claims arising out of or related to this Contract shall be made in accordance with the provisions contained in Chapter 1.05 of the Santa Cruz County Code, which by this reference is incorporated herein.
13. **ATTACHMENTS.** Should a conflict arise between the language in the body of this Contract and any attachment to this Contract, the language in the body of this Contract controls. This Contract includes the following attachments:

Attachments included: None.

14. **AUTHORITY.** Each party has full power and authority to enter into and perform this Contract, and the person signing this Contract on behalf of each has been properly authorized and empowered to enter into this Contract. Each party further acknowledges that it has read this Contract, understands it, and agrees to be bound by it.

15. **MISCELLANEOUS.** This written Contract, along with any attachments, is the full and complete integration of the parties' agreement forming the basis for this Contract. The parties agree that this written Contract supersedes any previous written or oral Contracts between the parties, and any modifications to this Contract must be made in a written document signed by all parties. The unenforceability, invalidity or illegality of any provision(s) of this Contract shall not render the other provisions unenforceable, invalid or illegal. Waiver by any party of any portion of this Contract shall not constitute a waiver of any other portion thereof. Any arbitration, mediation, or litigation arising out of this Contract shall occur only in the County of Santa Cruz, notwithstanding the fact that one of the contracting parties may reside outside of the County of Santa Cruz. This Contract shall be governed by, and interpreted in accordance with, California law. [Each party agrees to comply with all laws regarding the duties of that party as described in this Contract. The Parties agree to attempt in good faith to resolve through negotiation any dispute, claim or controversy arising out of or relating to this Agreement before entering into litigation. The Parties may execute this Agreement in two or more counterparts, which shall, in the aggregate, be deemed an original but all of which, together, shall constitute one and the same instrument. A scanned, electronic, facsimile or other copy of a party's signature shall be accepted and valid as an original.](#)

END OF PAGE
SEE SIGNATURE PAGE BELOW

SIGNATURE PAGE

INDEPENDENT CONTRACTOR AGREEMENT

IN WITNESS WHEREOF, the parties hereto have set their hands the day and year first above written.

2. (ENTER JPA/DISTRICT NAME)

By: _____
SIGNED

PRINTED

Company Name:

Address: _____

Telephone: _____

Fax: _____

Email: _____

4. COUNTY OF SANTA CRUZ

By: _____
SIGNED

PRINTED

3. APPROVED AS TO INSURANCE:

Risk Management

1. APPROVED AS TO FORM:

Office of the County Counsel