

ZAYANTE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS – REGULAR MEETING
May 16, 2024
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.

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.

5.1 Action Item: Review and Adopt 2024-2025 fee schedule as amended.

6.0 CORRESPONDANCE:

6.1 Radio Club Facility Use Application

6.2 Scotts Valley Fire District Letter of Appreciation.

7.0 CONSENT AGENDA: Consent Agenda items 7.1- 7.4 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 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 April 11, 2024 regular meeting minutes.

7.2 Approval of May 6, 2024 regular meeting minutes.

7.3 Summary: ZFPD Revenue and Expense report through April 30, 2024

7.4 Review of Payroll

8.0 REVIEW CLAIMS:

8.1 **Action Item:** ZFPD Claims Disbursements April 1, through April 30, 2024.

8.2 **Action Item:** Review and Accept 2022-2023 Basic Financial Statement-Audited

8.3 Legal Notice – Stale Dated Warrant Esheatment Notice

9.0 CHIEFS REPORT: DISTRICT ACTIVITY, EMSIA, SCCFCA, PREVENTION, SCFAIG.

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 ajenized items.

10.1 Finance Subcommittee Report – Director Locatelli
Review and Approve - Ballot Measure Statement

11.0 NEW BUSINESS:

11.1 Wilderfield Road Association – Gate Proposal

11.2 Resolution Calling for Election, Requesting County Elections to Conduct an Election,
Requesting Consolidation of Election for Directors and Parcel Measure.

11.3 Resolution 527-28-24 accepting Unanticipated Revenue- Cal OES Preposition \$16,634.82

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.

No item pending.

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: Next meeting June 20, 2024

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

ZAYANTE FIRE PROTECTION DISTRICT

ORDINANCE NO 525-26-24

AN ORDINANCE ESTABLISHING A SCHEDULE OF FEES FOR INSPECTION SERVICES, PLAN CHECKS, PERMITS, COST RECOVERY, AND OTHER FIRE SERVICE RELATED FEES

WHEREAS, the California Health and Safety Code, Section 13916, authorizes the Board of Directors of the Zayante Fire Protection District (ZFPD) to charge a fee to cover the cost of any service which the ZFPD provides, or for the cost of enforcing any regulation for which a fee is charged;

WHEREAS, the following fees reflect the actual cost borne by the ZFPD in providing the service or enforcing the regulation;

WHEREAS, the current fee schedule is in need of revision and update;

NOW THEREFORE BE IT RESOLVED AND ORDERED THAT, the ZFPD adopts the schedule of fees attached as the current Fire Prevention and Fire Service Fees;

FUTHER BE RESOLVED AND ORDERED THAT, this Ordinance rescinds Ordinance #510-07-23 and any other previous Fee Schedule Ordinances.

Fee Schedule

A fee in accordance with the following schedule shall be paid to the ZFPD at the time of application or upon receipt of an invoice for services rendered for. All fees are subject to an annual increase based on the change in Consumer Price Index for the Bay Area/ or increased fees for services by contracted Plan Professionals.

Inspection Service

When a fire inspection is requested or required by state or local ordinance, the standard hourly fee shall be charged. This fee is one hundred seventy one dollars (\$171) per hour with a **two hour minimum** for each inspection and staff member. After the second hour, eighty five dollars (\$85) per half hour shall be charged with a one-half hour minimum. The fee is for actual office hours and field hours per project/inspection.

Such fee shall not be refunded upon failure of an applicant to obtain necessary permits or passing of an inspection. Fees are charged for all services provided. Failure to apply for necessary permits or services may result in an order from the Fire Chief or their designee to obtain a permit for service. **Failure to pay fees within 60 days will result in a Hold on the parcel and a penalty of double the assessed fee when the project is reviewed again.**

Plan Review Service/Required Permits

When a plan review is requested or required by state or local ordinance under any of the following categories, the standard hourly fee shall be charged for actual consultant fees, office hours and field hours per project review **with a two hour minimum**. Included are fire alarm, sprinkler system and fixed extinguishing system required permits, and other plans as required.

Building Plan Review including commercial and residential construction. The total fee due prior to a building permit being issued is determined by the size of the project. Inclusive in these fees are office

time, field inspection time and phone consultation time. Square footage calculations are computed on total floor area which includes all floors, heated and unheated, porches, and garages. Plan review and site visits (inspections) are included in the permit price. **Failed inspections will be billed with a 2 hour minimum.**

Development Review Fees	Fee
1. Design Review	\$171.00 per hour
2. Building Plan Review Intake Fee (non-refundable)	\$500.00
3. Plan Review - All occupancy groups (residential & commercial)	\$1.25 per square foot
4. Tenant improvement review	\$171.00 per hour

Miscellaneous Services	Permit Fee	Inspection Fee
1. On-site or Off-site plan check (2 hr min)		\$171.00 hr.
2. Water Storage Tanks	\$150.00	\$171.00 hr.
3. Private Hydrants	\$150.00	\$171.00 hr.
4. Underground Sprinkler **	\$150.00	\$171.00 hr.
5. LPG Tanks	\$150.00	\$171.00 hr.
6. Ansul Systems	\$150.00	\$171.00 hr.
7. Additional Inspections (1 hr min.)		\$171.00 hr.

** When different from sprinkler contractor

Inspection Permit Fees	Fee
1. Fire Alarm System	
a) 1 – 9 Devices	\$395.00
b) 10 + Devices	\$474.00
2. Sprinkler Systems	
a) 1 – 5 Heads	\$171.00
b) 6 – 20 Heads	\$316.00
c) 21 – 50 Heads	\$395.00
d) 51 – 100 Heads	\$553.00
e) 101 – 150 Heads	\$711.00
f) 150 + Heads	\$869.00
3. Residential Underground Supply (when different from sprinkler contractor)	\$171.00
4. Commercial Underground Supply	\$316.00
5. Fixed Extinguishing System	\$395.00

Work Without Permits and Missed Appointments	Fee
1. <u>Work Without Permits</u>	DOUBLE FEES

2. <u>Missed Field Appointments (not cancelled 24 hrs prior)</u>	\$342.00
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False Alarms	Fee
1. <u>False Alarms (annually)</u>	
a) First Response	No Charge
b) Second Response	No Charge
c) Third and each Additional Response	\$182 per response

Administrative Fees	Fee
1. <u>Incident, Investigations and PCR Reports</u> (PCR's as permitted by privacy laws)	\$25.00 per report
2. <u>File Copies</u>	\$0.25 per page
3. <u>Returned Check Fee</u>	\$25.00 + County Fees
4. <u>Late Payments Past 30 Days</u>	5% of the total invoice per month
5. <u>Deposition/Interview</u>	\$171.00 per hour
6. <u>Administrative Fee</u>	15%

Other Charges	Fee
1. Chipper Program	
a) Chipper Rental	\$100.00 per hour
b) Staff	\$100.00 per hour per staff member
2. Zayante Fire Community Room	
a) Resident	\$175.00 per day (5 hours)
b) Nonresident	\$225.00 per day (5 hours)
	See Facility Use Application for current rates and process.

Meeting Room Facility Fees are required to be paid in advance of the use of the facility. Charges for damages or other loss will be charged at actual cost for repairs plus an administrative fee of 100%. Applications for facility use are reviewed by the Board of Directors at their regular, monthly meeting. Applications may be filed up to 30 days in advance of the event. Applications for events with more than 100 people, amplified music or other sound systems, or use of alcohol, must be filed a minimum of 45 days prior to the event.

HOURLY EQUIPMENT AND PERSONNEL FEES

The ZFPD will seek cost recovery for the following types of incidents:

1. Hazardous materials releases
2. Flagrant false alarms
3. Incident involving illegal activities
4. Incident resulting from negligence

The following components will be factored into the recovery charge:

1. Personnel costs
2. Mobile equipment costs
3. Tools, materials and supply costs
4. Dispatch and communications cost
5. Specialty equipment

Recovery costs will be based on actual cost to provide the service plus a 20% administrative fee.

Personnel

Personnel costs will be calculated utilizing a “fully loaded” actual cost. The hourly rate will include actual salary and benefit costs based on the position and the current OES/FEMA rate schedule. Overtime premium will be charged based on actual personnel response and/or required cover.

Mobile Equipment

Mobile equipment will be charged at the current OES/FEMA schedule of hourly equipment rates plus mileage with a \$50.00 minimum charge. All other equipment will be charged at actual cost.

Materials and Supply Costs

Materials and supplies will be charged at the actual cost of replacement including tax and freight.

Dispatch and Communications Costs

The cost of dispatch will be the actual cost as determined by the ZFPD agreement with Santa Cruz Consolidated Emergency Communications Center. Other telecommunication charges will be billed based on actual costs.

Waiver of Fees

Any request for the waiver of fees will be presented to the ZFPD Board of Directors in writing and agendaized for the next regular Board meeting. A majority vote of the Board is required to waive fees.

This Ordinance shall become effective sixty (60) days after passage of the Board of Directors. This Ordinance shall remain in full force and effect until a subsequent superseding Ordinance becomes effective.

PASSED AND ADOPTED this 16th day of June 2024, by the Board of Directors of the Zayante Fire Protection District by the following vote:

AYES

NOES

ABSENT

ABSTAIN

ATTEST: _____
Jeff Maxwell
Board Secretary

John Schneider
Board President

APPROVED AS TO FORM: _____
ZFPD Legal Counsel



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 San Lorenzo Valley Amateur Radio Club
2. Address POB 455 Felton CA 95018
3. Phone 831 252 2737 (cell)
4. Today's Date 2024.04.25
5. Date of Requested Use June 7, July 12, Aug 2, Sept 6, Oct 11, Nov 1
6. Time: (Including set up, event, & clean up) 7-9pm
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)
Radio Club Meeting
9. Alcohol Served: No Yes
10. Insurance Information: (The applicant is required to provide a minimum of \$1,000,000 insurance coverage)
Insurance Company Hannover Insurance
Type of Policy Comm General Liability
Agent (name and phone number) Risk Strategy Co
Policy Number RSC 20038

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

Will you be selling alcohol? no (If so, refer to requirement A below)

Will you be serving alcohol? no (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: Jay J. Bette

Title: Board Member

Address: 300 Moon Meadow Ln

Phone: Felton CA 95018

**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.

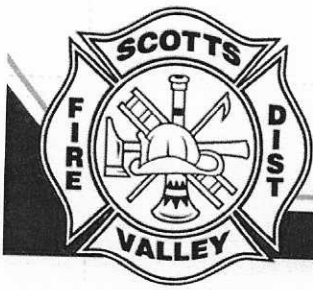
We also agree to hold the Z.F.P.D. the individual members of the governing board, and all district officers, agents and employees free and harmless from any loss, damage, liability, costs, or expenses that may arise during or be caused in any way by such use of occupancy of Fire District property

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 John F. Detke

Organization SLU AEC Title Board Member



SCOTTS VALLEY FIRE PROTECTION DISTRICT

7 Erba Lane, Scotts Valley, CA 95066-4199 • scottsvalleyfire.com • 831-438-0211

April 18, 2024

Zayante Fire Protection District
Attn: Chief Jeff Maxwell
7700 E Zayante Rd
Felton, CA 95018

Dear Chief Maxwell,

Please accept this letter thanks and appreciation for the support your agency provided to the Scotts Valley Fire District on April 2, 2024.

As you are likely aware, Scotts Valley had a tragic incident that claimed the life of the single occupant in a remote home off Nelson Road. This incident was dispatched as a smoke-check in the Lockhart Gulch area and later upgraded to a wildland fire. Once the incident was found, responding crews found a 400 sq ft structure that was fully engulfed in flames. After crews arrived on scene, they learned that the occupant may have not escaped the fire. Crews quickly knocked down the fire but approximately 1 hour later, after searching through the rubble, the missing occupant was found.

Your department provided a water tender and multiple firefighters at this incident. Your crews responded quickly, professionally, and worked seamlessly with the Scotts Valley units. For this we are very grateful.

Although the outcome of this incident was tragic, the occupant's chance of survival was at its highest level through the cooperations of our agencies. It's comforting to know that our departments can rise to any occasions that we encounter, and provide an exceptional level of service to those we serve. Your firefighters and the resources you provided was pivotal in supporting this event and we are very fortunate to have you as a mutual or automatic aid partner.

On behalf of the Scotts Valley Fire District and those we serve, please accept my heartfelt appreciation and thanks for your participation at the Nelson Road Fire. Your assistance was invaluable and we greatly appreciate the response you provided.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Correira".

Mark Correira
Fire Chief



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

April 11, 2024

1.0: CALL TO ORDER:

Chairperson Schneider called the meeting of the Zayante Fire Protection Board of Directors to order at 7:02 PM.

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

Staff present: Chief Maxwell

Absent:

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 act on any added items at this meeting. The Board may elect to add the item to a future meeting for action. none

4.0: PUBLIC COMMENT: None

5.0: PUBLIC HEARING:

6.0: CORRESPONDANCE:

6.1: PGE has requested the use of the Z-Room, kitchen and parking lot for May 7, 2024, to share with the community of Lompico efforts related to vegetation management. Upon motion by Director Fleming and duly seconded by Director Herceg a Use Fee of \$750 has been approved with a unanimous vote of 5-0.

6.2:

7.0: CONSENT AGENDA:

7.1: Approval of March 21, 2024, regular meeting minutes.

7.2: **Summary:** ZFPD Revenue and Expense report for the month of March 1, 2024, through March 31, 2024.

7.3: Director Schneider reviewed and signed the payroll.

7.4: Upon motion by Director Fleming and duly seconded by Director Herceg the consent agenda was approved by a unanimous vote of 5-0.

8.0: REVIEW CLAIMS:

8.1: **Action Item:** Upon motion by Director Schneider and duly seconded by Director Herceg, Claims Disbursements for the month of March 1, 2024, through March 31, 2024, in the amount of \$13,187.97 were approved by a unanimous vote of 5-0.

9.0: CHIEFS REPORT:

9.1: Administration:

- Chief Maxwell Conducted 2 finance committee meetings.
- Hosted 6 days of Election operations.
- Met with Supervisor McPherson and Director Locatelli.
- Met with Scotts Valley Fire Chief regarding Valley response capacity.
- Attended SCFAIG and WC Claim review.
- Filed CPUC comments to AT&T opposing proposals to discontinue landline service.
- All claims, deposits, and Journal entries processed in a timely manner. Continue to follow up on hotel double billing from the Apparatus Inspection Trip and following up on a missing payment to “Wex” for fuel card charges.

9.2: Apparatus: All apparatus is in service.

- All Apparatus is in service.
- E2437 out for radio and technology installations.
- Considered and concluded sale of E2412.
- Decommissioned 2465.
- Renumbered B2404 to utility 2490 to address system conformity.
- Scheduled 2436 and E2411 for Annual maintenance in April.
- Inspected used type 6 unit pending follow up to discovery.
- Conducted monthly siren test while on Generator power.

9.3: Training:

- Monthly training dedicated to vehicle extraction and EMS skills.

9.4: Prevention:

- Provided 2 ½ hours of Chipper service to West Zayante.

9.5: Stations and Grounds:

- Fire Station 3 was broken into and there was significant damage to the entry door as well loss of equipment. Santa Clara PD recovered a Rapid Intervention kit, portable radio but not the Holmatro Hydraulic Rescue Combi Tool and power unit, the Stihl chain saw, 2 rope rescue equipment caches, Haligan bar, burn injury bag and the flat head axe.
- Station 1 drainage was maintained several times.
- Ron Raymond continued mapping circuits identifying relay replacements.

9.6: Incident Response Summary:

- February total calls: 22 Structure Fire-1, EMS-15, Vehicle Fire-, MVA-1, Gas investigation-1, Mutual Aid-2, Smoke Investigation, Gas investigation-1, Fire Alarm-, Wires down-1, Canceled, Public Service-0,

9.7: Budget:

- Revenue to date: \$459,360.63
- Reg and extra help pay, OASDI-SS, UI, Workers Comp to date \$349,193.93 includes Volunteer Annual Pay and Strike Team Payout.
- Service and Supply to date: \$148,394.48.

10.0: UNFINISHED BUSINESS:

10.1: Finance Subcommittee report Director Locatelli

- Discussion on the Frequently Asked Questions Flyer, the June 16, 2024 Pancake Breakfast and the June 22 Flea Market.

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11.0: NEW BUSINESS:

11.1: Upon motion by Director Fleming and duly seconded by Director Herceg Resolution 522-04-24 Accepting Unanticipated Revenue for the sale of Fire Engine 2412 in the amount of \$6,000 was approved by a unanimous vote of 5-0

11.2: Upon motion by Director Herceg and duly seconded by Director Locatelli, Resolution 523-05-24 Accepting unanticipated Revenue for the sale of 2017 F-150 in the amount of \$20,000 was approved by a unanimous vote 5-0.

12.0: CLOSED SESSION:

13.0: RE-AJOURN OPEN SESSION AND REPORTING OF ACTIONS:

14.0: ITEMS FOR NEXT AGENDA:

15.0: ADJOURNMENT: 8:30

NEXT MEETINGS:

May 16, 2024



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 6, 2024**

1.0: CALL TO ORDER:

Chairperson Schneider called the meeting of the Zayante Fire Protection Board of Directors to order at 7:02 PM.

Directors present: Herceg, Locatelli, Schneider

Staff present: Chief Maxwell

Absent: Fleming and Tarbet

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 act on any added items at this meeting. The Board may elect to add the item to a future meeting for action. none

4.0: PUBLIC COMMENT: None

5.0: PUBLIC HEARING:

6.0: CORRESPONDANCE:

6.1:

6.2:

7.0: CONSENT AGENDA:

7.1:

7.2:

8.0: REVIEW CLAIMS:

8.1: Action Item:

9.0: NEW BUSINESS: Staff Report addressing purchase of 2006 Ford F550. Wildland engine.

9.1a: Upon motion by Director Herceg and duly seconded by Director Schneider Resolution 524-05-24 accepting unanticipated revenue – Transfer from Capital Outlay to General Operating budget and appropriate funds for purchase of Ford F550 Wildland Engine in the amount of \$63,931.30 was approved by a unanimous vote of 3/0

9.1b: Journal entry

9.1c: Truck site F550 Invoice

9.1d: Truck site work invoice.

10.0: CLOSED SESSION:

11.0: RE-AJOURN OPEN SESSION AND REPORTING OF ACTION:

11.1:

11.2:

12.0: ITEMS FOR NEXT AGENDA:

13.0: ADJOURNMENT: 7:14

NEXT MEETINGS:

May 16, 2024

ZBUDGET variance Current to date

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]

Object	GL Object Title	FY 2024				Year-To-Date Spent Pct
		Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual	Year-To-Date Variance	
Revenues						
GL Key: 689510 – ZAYANTE FPD-GENERAL						
Character: 01 – TAXES						
40100	PROPERTY TAX-CURRENT SEC-GEN	495,867.00	0.00	472,217.05	23,649.95	95.23 %
40110	PROPERTY TAX-CURRENT UNSEC-GEN	9,944.00	0.00	9,910.65	33.35	99.66 %
40130	PROPERTY TAX-PRIOR UNSEC-GEN	1,000.00	0.00	976.99	23.01	97.70 %
40150	SUPP PROP TAX-CURRENT SEC	7,000.00	0.00	2,791.73	4,208.27	39.88 %
40151	SUPP PROP TAX-CURRENT UNSEC	200.00	0.00	247.80	-47.80	123.90 %
40160	SUPP PROP TAX-PRIOR SEC	250.00	0.00	680.13	-430.13	272.05 %
40161	SUPP PROP TAX-PRIOR UNSEC	50.00	0.00	150.21	-100.21	300.42 %
40196	FIRE PROTECTION TAX	110,000.00	0.00	139,928.63	-29,928.63	127.21 %
Total 01 – TAXES		624,311.00	0.00	626,903.19	-2,592.19	100.42 %
Character: 07 – FINES, FORFEITURES & ASSMNTS						
44142	PENALTIES FOR DELINQUENT TAXES	50.00	0.00	71.29	-21.29	142.58 %
44143	REDMPTN PNLTIES FOR DELINQ TXS	50.00	0.00	65.58	-15.58	131.16 %
Total 07 – FINES, FORFEITURES & ASSMNTS		100.00	0.00	136.87	-36.87	136.87 %
Character: 10 – REV FROM USE OF MONEY & PROP						
40430	INTEREST	8,500.00	0.00	11,087.01	-2,587.01	130.44 %
40440	RENTS & CONCESSIONS	450.00	0.00	2,075.00	-1,625.00	461.11 %
Total 10 – REV FROM USE OF MONEY & PROP		8,950.00	0.00	13,162.01	-4,212.01	147.06 %
Character: 15 – INTERGOVERNMENTAL REVENUES						
40810	ST-NATURAL DISASTER ASSISTANCE	94,518.91	0.00	94,518.91	0.00	100.00 %
40830	ST-HOMEOWNERS' PROP TAX RELIEF	2,345.00	0.00	2,021.30	323.70	86.20 %
Total 15 – INTERGOVERNMENTAL REVENUES		96,863.91	0.00	96,540.21	323.70	99.67 %
Character: 19 – CHARGES FOR SERVICES						
41306	INSPECTION FEES	2,500.00	0.00	1,165.45	1,334.55	46.62 %
Total 19 – CHARGES FOR SERVICES		2,500.00	0.00	1,165.45	1,334.55	46.62 %
Character: 23 – MISC. REVENUES						
42372	CONTRIBUTIONS AND DONATIONS	2,500.00	0.00	4,239.00	-1,739.00	169.56 %
42380	NSF CHECKS	0.00	0.00	0.00	0.00	0.00 %
42384	OTHER REVENUE	4,040.00	0.00	2,671.19	1,368.81	66.12 %
Total 23 – MISC. REVENUES		6,540.00	0.00	6,910.19	-370.19	105.66 %
Character: 25 – OTHER FINANCING SOURCES						
42450	SLS OF FIXED ASSETS-NONTAXABLE	34,501.00	0.00	34,501.00	0.00	100.00 %
Total 25 – OTHER FINANCING SOURCES		34,501.00	0.00	34,501.00	0.00	100.00 %
Total 689510 – ZAYANTE FPD-GENERAL		773,765.91	0.00	779,318.92	-5,553.01	100.72 %
GL Key: 689520 – ZAYANTE FPD-CAPITAL OUTLAY						
Character: 10 – REV FROM USE OF MONEY & PROP						
40430	INTEREST	2,000.00	0.00	5,446.05	-3,446.05	272.30 %
Total 10 – REV FROM USE OF MONEY & PROP		2,000.00	0.00	5,446.05	-3,446.05	272.30 %
Character: 25 – OTHER FINANCING SOURCES						
42462	OPERATING TRANSFER IN	14,412.01	0.00	14,412.01	0.00	100.00 %
Total 25 – OTHER FINANCING SOURCES		14,412.01	0.00	14,412.01	0.00	100.00 %
Total 689520 – ZAYANTE FPD-CAPITAL OUTLAY		16,412.01	0.00	19,858.06	-3,446.05	121.00 %
Total Revenues		790,177.92	0.00	799,176.98	-8,999.06	101.14 %
Expenditures						
GL Key: 689510 – ZAYANTE FPD-GENERAL						
Character: 50 – SALARIES AND EMPLOYEE BENEF						
51000	REGULAR PAY-PERMANENT	209,633.22	0.00	183,727.27	25,905.95	87.64 %
51010	REGULAR PAY-EXTRA HELP	65,314.00	0.00	58,524.00	6,790.00	89.60 %
52010	OASDI-SOCIAL SECURITY	22,897.83	0.00	25,587.44	-2,689.61	111.75 %
53010	EMPLOYEE INSURANCE & BENEFITS	0.00	0.00	0.00	0.00	0.00 %
53015	UNEMPLOYMENT INSURANCE	6,621.04	0.00	0.00	6,621.04	0.00 %
54010	WORKERS COMPENSATION INSURANCE	102,179.82	0.00	99,586.00	2,593.82	97.46 %
Total 50 – SALARIES AND EMPLOYEE BENEF		406,645.91	0.00	367,424.71	39,221.20	90.35 %
Character: 60 – SERVICES AND SUPPLIES						
61110	CLOTHING & PERSONAL SUPPLIES	25,000.00	0.00	13,568.24	11,431.76	54.27 %
61125	UNIFORM REPLACEMENT	2,000.00	0.00	236.79	1,763.21	11.84 %
61215	RADIO	15,077.00	0.00	14,905.67	171.33	98.86 %
61221	TELEPHONE-NON TELECOM 1099	12,000.00	0.00	7,836.29	4,163.71	65.30 %
61310	FOOD	5,000.00	0.00	0.00	5,000.00	0.00 %
61412	JANITORIAL SERVICES	2,300.00	0.00	0.00	2,300.00	0.00 %
61425	OTHER HOUSEHOLD EXP-SERVICES	500.00	0.00	0.00	500.00	0.00 %
61525	LIABILITY INSURANCE	26,680.00	0.00	27,401.00	-721.00	102.70 %
61720	MAINT-MOBILE EQUIPMENT-SERV	39,000.00	0.00	31,962.23	7,037.77	81.95 %
61725	MAINT-OFFICE EQUIPMNT-SERVICES	1,500.00	0.00	0.00	1,500.00	0.00 %
61730	MAINT-OTH EQUIP-SERVICES	13,307.00	0.00	10,953.02	2,353.98	82.31 %
61845	MAINT-STRUCT/IMPS/GRDS-OTH-SRV	5,000.00	0.00	4,404.31	595.69	88.09 %

ZBUDGET variance Current to date

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]

Object	GL Object Title	FY 2024				Year-To-Date Spent Pct
		Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual	Year-To-Date Variance	
Expenditures						
GL Key: 689510 – ZAYANTE FPD-GENERAL						
Character: 60 – SERVICES AND SUPPLIES						
61846	MAINT-STRCT/IMPS/GRDS-OTH-SUPP	1,000.00	0.00	465.15	534.85	46.52 %
61920	MEDICAL, DENTAL & LAB SUPPLIES	3,000.00	0.00	2,337.58	662.42	77.92 %
62020	MEMBERSHIPS	2,599.00	0.00	1,800.00	799.00	69.26 %
62219	PC SOFTWARE PURCHASES	8,000.00	0.00	427.72	7,572.28	5.35 %
62220	PHOTO COPY/PRINTER SUPPLIES	1,000.00	0.00	289.20	710.80	28.92 %
62221	POSTAGE	750.00	0.00	550.82	199.18	73.44 %
62223	SUPPLIES	3,000.00	0.00	415.51	2,584.49	13.85 %
62301	ACCOUNTING AND AUDITING FEES	24,500.00	0.00	9,214.00	15,286.00	37.61 %
62302	ADJUSTING SERVICES	0.00	0.00	0.00	0.00	0.00 %
62304	ATTORNEY	1,000.00	0.00	0.00	1,000.00	0.00 %
62367	MEDICAL SERVICES-OTHER	4,000.00	0.00	1,492.00	2,508.00	37.30 %
62381	PROF & SPECIAL SERV-OTHER	9,120.00	0.00	7,903.25	1,216.75	86.66 %
62420	LEGAL NOTICES	500.00	0.00	37.50	462.50	7.50 %
62500	EQUIPMENT LEASE & RENT	2,059.00	0.00	1,655.20	403.80	80.39 %
62610	RENTS/LEASES-STRUC IMP & GRNDS	25.00	0.00	25.00	0.00	100.00 %
62715	SMALL TOOLS & INSTRUMENTS	2,000.00	0.00	121.09	1,878.91	6.05 %
62826	EDUCATION AND/OR TRAINING	8,540.00	0.00	2,842.85	5,697.15	33.29 %
62827	ELECTION EXPENSE-OTHER	500.00	0.00	0.00	500.00	0.00 %
62888	SPEC DIST EXP-SERVICES	20,000.00	0.00	6,574.69	13,425.31	32.87 %
62920	GAS, OIL, FUEL	21,000.00	0.00	7,883.87	13,116.13	37.54 %
62928	TRAVEL-OTHER(NON-REPT)	500.00	0.00	1,156.79	-656.79	231.36 %
63070	UTILITIES	17,000.00	0.00	9,457.91	7,542.09	55.63 %
Total 60 – SERVICES AND SUPPLIES		277,457.00	0.00	165,917.68	111,539.32	59.80 %
Character: 70 – OTHER CHARGES						
74230	PRINCIPAL ON LEASE PURCHASES	66,536.00	0.00	66,535.12	0.88	100.00 %
74420	INTEREST ON LEASE PURCHASES	21,483.00	0.00	21,483.00	0.00	100.00 %
75231	CONTRIB TO OTHER AGENCIES-OTH	750.00	0.00	703.06	46.94	93.74 %
Total 70 – OTHER CHARGES		88,769.00	0.00	88,721.18	47.82	99.95 %
Character: 80 – FIXED ASSETS						
86110	BUILDINGS AND IMPROVEMENTS	5,000.00	0.00	1,819.62	3,180.38	36.39 %
86204	EQUIPMENT	0.00	0.00	0.00	0.00	0.00 %
86209	MOBILE EQUIPMENT	80,077.30	0.00	80,077.34	-0.04	100.00 %
Total 80 – FIXED ASSETS		85,077.30	0.00	81,896.96	3,180.34	96.26 %
Character: 90 – OTHER FINANCING USES						
90000	OPERATING TRANSFERS OUT	14,412.01	0.00	14,412.01	0.00	100.00 %
Total 90 – OTHER FINANCING USES		14,412.01	0.00	14,412.01	0.00	100.00 %
Character: 95 – INTRAFUND TRANSFERS						
95001	INTRA-FUND TRANSFERS-IN	-105,077.30	0.00	-41,146.00	-63,931.30	39.16 %
Total 95 – INTRAFUND TRANSFERS		-105,077.30	0.00	-41,146.00	-63,931.30	39.16 %
Character: 98 – APPROP FOR CONTINGENCIES						
98700	APPROP FOR CONTINGENCIES	0.00	0.00	0.00	0.00	0.00 %
Total 98 – APPROP FOR CONTINGENCIES		0.00	0.00	0.00	0.00	0.00 %
Total 689510 – ZAYANTE FPD-GENERAL		767,283.92	0.00	677,226.54	90,057.38	88.26 %
GL Key: 689520 – ZAYANTE FPD-CAPITAL OUTLAY						
Character: 80 – FIXED ASSETS						
86209	MOBILE EQUIPMENT	0.00	0.00	0.00	0.00	0.00 %
Total 80 – FIXED ASSETS		0.00	0.00	0.00	0.00	0.00 %
Character: 95 – INTRAFUND TRANSFERS						
95002	INTRA-FUND TRANSFERS-OUT	105,077.30	0.00	41,146.00	63,931.30	39.16 %
Total 95 – INTRAFUND TRANSFERS		105,077.30	0.00	41,146.00	63,931.30	39.16 %
Total 689520 – ZAYANTE FPD-CAPITAL OUTLAY		105,077.30	0.00	41,146.00	63,931.30	39.16 %
Total Expenditures		872,361.22	0.00	718,372.54	153,988.68	82.35 %
		-82,183.30	0.00	80,804.44	-162,987.74	-98.32 %

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	Encb 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
689510-61110	0178501-IN	578.27	1	OH690051	12/21/2023	GEN		.0000	DS
ZAYANTE FPD-GENERAL		578.27		0.00	04/04/2024	V125946	P	R1	EF
CLOTHING & PERSONAL SUPP	P	0.00		0.00		ENTENMANN- ROVIN CO		EFT	6895
		0.00		0.00		2425 GARFIELD AVE		DX	ZFD0
	QTY 4 CAPTAIN DOME BADGES		ZA	0.00	22	COMMERCE, CA 90040-1811		EX	
	Net Amount:	578.27							1

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 0178501-IN System Computed Total: 578.27 User Computed Total: 578.27 TOTALS MATCH
 Distribution Total: 578.27
 Net Total: 578.27

689510-62888	96127586_FC	90.58	1	OH690050	03/29/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		90.58		0.00	04/04/2024	V127617	P	R1	01
SPEC DIST EXP-SERVICES		0.00		0.00		WEX INC		CHK	6895
		0.00		0.00		PO BOX 6293		DX	ZFD0
	FINANCE CHARGES - MAR '24		ZA	0.00	22	CAROL STREAM, IL 60197-6293		CC	
	Net Amount:	90.58							2

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 96127586_FC System Computed Total: 90.58 User Computed Total: 90.58 TOTALS MATCH
 Distribution Total: 90.58
 Net Total: 90.58

GRAND TOTAL: System Computed Total: 668.85 User Computed Total: 668.85 TOTALS MATCH
 Distribution Total: 668.85

GRAND NET TOTAL: 668.85

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
689510-61720	116756	49.75	1	OH690231	03/29/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		49.75		0.00	04/07/2024	V102830	P	R1	01
MAINT-MOBILE EQUIPMENT-S	P	0.00		0.00		ERNIES AUTO CENTER		CHK	6895
	R2465 - 2017 F-150 - SMOG	0.00	ZA	0.00	22	6281 GRAHAM HILL RD		DX	ZFD0
	Net Amount:	49.75				FELTON, CA 95018		CC	1

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 116756 System Computed Total: 49.75 User Computed Total: 49.75 TOTALS MATCH
 Distribution Total: 49.75
 Net Total: 49.75

689510-61221	9960327250	266.07	1	OH690228	04/20/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		266.07		0.00	04/07/2024	V11188	P	R1	01
TELEPHONE-NON TELECOM 10		0.00		0.00		VERIZON WIRELESS		CHK	6895
	MAR '24 CRADLE POINTS	0.00	ZA	0.00	22	PO BOX 660108		DX	ZFD0
	Net Amount:	266.07				DALLAS, TX 75266-0108		CC	2

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 9960327250 System Computed Total: 266.07 User Computed Total: 266.07 TOTALS MATCH
 Distribution Total: 266.07
 Net Total: 266.07

689510-62220	467360	21.05	1	OH690229	04/01/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		21.05		0.00	04/07/2024	V125978	P	R1	EF
PHOTO COPY/PRINTER SUPPL	P	0.00		0.00		MONTEREY BAY SYSTEMS		EFT	6895
	JAN 3 - APR 2 '24 COPY USAGE	0.00	ZA	0.00	22	325 VICTOR ST, SUITE A		DX	ZFD0
	Net Amount:	21.05				SALINAS, CA 93907		EX	3

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 467360 System Computed Total: 21.05 User Computed Total: 21.05 TOTALS MATCH
 Distribution Total: 21.05
 Net Total: 21.05

689510-63070	APR24STMT_S1_GAS	561.75	1	OH690227	04/02/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		390.30		0.00	04/07/2024	V129169	P	R1	01
UTILITIES		0.00		0.00		PACIFIC GAS AND ELECTRIC CO		CHK	6895
	7221974021_3 STN1 GAS	0.00	ZA	0.00	22	PO BOX 997300		DX	ZFD0
	Net Amount:	390.30				SACRAMENTO, CA 95899		EX	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

***** WARNING ***** DATA EXCEPTION =====> Approval not complete

689510-63070	APR24STMT_S1_GAS	561.75	1	OH690227	04/02/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		171.45		0.00	04/07/2024	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:	171.45							5

***** WARNING ***** DATA EXCEPTION =====> Approval not complete

Invoice :	APR24STMT_S1_GAS	System Computed Total:	561.75	User Computed Total:	561.75	TOTALS MATCH
				Distribution Total:	561.75	
				Net Total:	561.75	

689510-62381	157_ZAY	4,580.00	1	OH690230	04/05/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		4,580.00		0.00	04/07/2024	V42413	P	R1	01
PROF & SPECIAL SERV-OTHE		0.00		0.00		WISE, CHARLES EDWARD		CHK	6895
		0.00		0.00		PO BOX 301		DX	ZFD0
	E2437 RADIO/CRADLE INSTALL/PGM		ZA	0.00	22	BOULDER CREEK, CA 95006		CC	
	Net Amount:	4,580.00							6

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Invoice :	157_ZAY	System Computed Total:	4,580.00	User Computed Total:	4,580.00	TOTALS MATCH
				Distribution Total:	4,580.00	
				Net Total:	4,580.00	

GRAND TOTAL:		System Computed Total:	5,478.62	User Computed Total:	5,478.62	TOTALS MATCH
				Distribution Total:	5,478.62	

GRAND NET TOTAL: 5,478.62

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	Encb 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		
689510-62500	525440450	118.72	1	OH689177	03/24/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		118.72		0.00	04/01/2024	V120880	P	R5	01
EQUIPMENT LEASE & RENT	P	0.00		0.00		US BANK		CHK	6895
		0.00		0.00		P O BOX 790448		DX	ZFD0
	KONICA C300i AA2K01102793		ZA	0.00	22	ST LOUIS, 63170-0448		RE	
	Net Amount:	118.72							1

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 525440450 System Computed Total: 118.72 User Computed Total: 118.72 TOTALS MATCH
 Distribution Total: 118.72
 Net Total: 118.72

689510-61221	0324_0094094	138.50	1	OH689171	03/20/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		138.50		0.00	04/01/2024	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 MAR '24		ZA	0.00	22	CITY OF INDUSTRY, CA 91716-053		CC	
	Net Amount:	138.50							2

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 0324_0094094 System Computed Total: 138.50 User Computed Total: 138.50 TOTALS MATCH
 Distribution Total: 138.50
 Net Total: 138.50

689510-63070	032024_006078	195.68	1	OH689170	03/20/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		195.68		0.00	04/01/2024	V125910	P	R1	01
UTILITIES		0.00		0.00		SAN LORENZO VALLEY WATER DISTR		CHK	6895
		0.00		0.00		13060 HWY 9		DX	ZFD0
	006078_000 WATER SVCS MAR '24		ZA	0.00	22	BOULDER CREEK, CA 95006-9119		EX	
	Net Amount:	195.68							3

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 032024_006078 System Computed Total: 195.68 User Computed Total: 195.68 TOTALS MATCH
 Distribution Total: 195.68
 Net Total: 195.68

689510-62888	96127586	541.13	1	OH689172	03/29/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		22.00		0.00	04/01/2024	V127617	P	R1	01
SPEC DIST EXP-SERVICES		0.00		0.00		WEX INC		CHK	6895
		0.00		0.00		PO BOX 6293		DX	ZFD0
	MONTHLY CHARGE		ZA	0.00	22	CAROL STREAM, IL 60197-6293		CC	
	Net Amount:	22.00							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

 * * * WARNING * * * DATA EXCEPTION =====> Approval not complete

689510-62920	96127586	541.13	1	OH689172	03/29/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		50.79		0.00	04/01/2024	V127617	P	R1	01
GAS, OIL, FUEL		0.00		0.00		WEX INC		CHK	6895
		0.00		0.00		PO BOX 6293		DX	ZFD0
	C2400 - FUEL		ZA	0.00	22	CAROL STREAM, IL 60197-6293		EX	
	Net Amount:	50.79							5

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

689510-62920	96127586	541.13	1	OH689172	03/29/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		86.85		0.00	04/01/2024	V127617	P	R1	01
GAS, OIL, FUEL		0.00		0.00		WEX INC		CHK	6895
		0.00		0.00		PO BOX 6293		DX	ZFD0
	C2400 - FUEL		ZA	0.00	22	CAROL STREAM, IL 60197-6293		EX	
	Net Amount:	86.85							6

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

689510-62920	96127586	541.13	1	OH689172	03/29/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		60.13		0.00	04/01/2024	V127617	P	R1	01
GAS, OIL, FUEL		0.00		0.00		WEX INC		CHK	6895
		0.00		0.00		PO BOX 6293		DX	ZFD0
	B2403 - FUEL		ZA	0.00	22	CAROL STREAM, IL 60197-6293		EX	
	Net Amount:	60.13							7

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

689510-62920	96127586	541.13	1	OH689172	03/29/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		61.36		0.00	04/01/2024	V127617	P	R1	01
GAS, OIL, FUEL		0.00		0.00		WEX INC		CHK	6895
		0.00		0.00		PO BOX 6293		DX	ZFD0
	B2403- FUEL		ZA	0.00	22	CAROL STREAM, IL 60197-6293		EX	
	Net Amount:	61.36							8

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

689510-62920	96127586	541.13	1	OH689172	03/29/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		115.12		0.00	04/01/2024	V127617	P	R1	01
GAS, OIL, FUEL		0.00		0.00		WEX INC		CHK	6895
		0.00		0.00		PO BOX 6293		DX	ZFD0
	R2466 - FUEL		ZA	0.00	22	CAROL STREAM, IL 60197-6293		EX	
	Net Amount:	115.12							9

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

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
689510-62920	96127586	541.13	1	OH689172	03/29/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		17.07		0.00	04/01/2024	V127617	P	R1	01
GAS, OIL, FUEL		0.00		0.00		WEX INC		CHK	6895
		0.00		0.00		PO BOX 6293		DX	ZFD0
	E2411 - FUEL		ZA	0.00	22	CAROL STREAM, IL 60197-6293		EX	
	Net Amount:	17.07							10

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

689510-62920	96127586	541.13	1	OH689172	03/29/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		127.81		0.00	04/01/2024	V127617	P	R1	01
GAS, OIL, FUEL		0.00		0.00		WEX INC		CHK	6895
		0.00		0.00		PO BOX 6293		DX	ZFD0
	E2411 - FUEL		ZA	0.00	22	CAROL STREAM, IL 60197-6293		EX	
	Net Amount:	127.81							11

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 96127586 System Computed Total: 541.13 User Computed Total: 541.13 TOTALS MATCH
 Distribution Total: 541.13
 Net Total: 541.13

689510-62888	61-0245804	12.52	1	OH689176	03/19/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		12.52		0.00	04/01/2024	V14581	P	R1	01
SPEC DIST EXP-SERVICES		0.00		0.00		BFS GROUP LLC		CHK	6895
		0.00		0.00		PO BOX 843909		DX	ZFD0
	MISC HARDWARE/UPFIT E2437		ZA	0.00	22	LOS ANGELES, CA 90084-3909		CC	
	Net Amount:	12.52							12

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 61-0245804 System Computed Total: 12.52 User Computed Total: 12.52 TOTALS MATCH
 Distribution Total: 12.52
 Net Total: 12.52

689510-62920	VISSELR-GAS0424	54.69	1	OH689174	03/16/2024	HOLD		.0000	DS
ZAYANTE FPD-GENERAL		54.69		0.00	04/01/2024	V45845	P	R1	01
GAS, OIL, FUEL		0.00		0.00		VISSELL, RAMI J		CHK	6895
		0.00		0.00		10241 REDWOOD DR		DX	ZFD0
	B2404 - FUEL		ZA	0.00	22	FELTON, CA 95018		EX	
	Net Amount:	54.69							13

Acct: V45845 Bid: Cont:

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

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 : VISSELR-GAS0424 System Computed Total:			54.69	User Computed Total:			54.69	TOTALS MATCH	
				Distribution Total:			54.69		
				Net Total:			54.69		

GRAND TOTAL:	System Computed Total:	1,061.24	User Computed Total:	1,061.24	TOTALS MATCH				
			Distribution Total:	1,061.24					

GRAND NET TOTAL: 1,061.24

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
689510-61730	173776	77.44	1	OH691460	04/07/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		77.44		0.00	04/14/2024	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	ZFD0
	ELECTRICAL WIRING		ZA	0.00	22	SCOTTS VALLEY, CA 95067-6599		CC	
	Net Amount:	77.44							1

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 173776 System Computed Total: 77.44 User Computed Total: 77.44 TOTALS MATCH
 Distribution Total: 77.44
 Net Total: 77.44

689510-61221	X04102024	361.92	1	OH691462	04/02/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		361.92		0.00	04/14/2024	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							2

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : X04102024 System Computed Total: 361.92 User Computed Total: 361.92 TOTALS MATCH
 Distribution Total: 361.92
 Net Total: 361.92

689510-61845	0007364604	79.91	1	OH691461	04/01/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		79.91		0.00	04/14/2024	V124657 P	R1		EF
MAINT-STRUCT/IMPS/GRDS-O		0.00		0.00		GREENWASTE RECOVERY INC		EFT	6895
		0.00		0.00		PO BOX 11089		DX	ZFD0
	146176 - MAR '24 TRASH/RECYCLE		ZA	0.00	22	SAN JOSE, CA 95103-1089		CC	
	Net Amount:	79.91							3

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 0007364604 System Computed Total: 79.91 User Computed Total: 79.91 TOTALS MATCH
 Distribution Total: 79.91
 Net Total: 79.91

689510-62219	APR2024_8600	1,194.85	1	OH691463	04/08/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		19.99		0.00	04/14/2024	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
	ADOBE SUBSCRIPTION/ADOBE		ZA	0.00	22	SAINT LOUIS, MO 63179-0428		EX	
	Net Amount:	19.99				United States of America			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	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

 * * * WARNING * * * DATA EXCEPTION =====> Approval not complete

689510-62221	APR2024_8600	1,194.85	1	OH691463	04/08/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		22.82		0.00	04/14/2024	V124770	P	R1	01
POSTAGE		0.00		0.00		U S BANK CORPORATE PAYMENT		SYS	CHK 6895
		0.00		0.00		PO BOX 790428			DX ZFD0
	CERTIFIED MAIL/E2437 REG		ZA	0.00	22	SAINT LOUIS, MO 63179-0428			EX
	Net Amount:	22.82				United States of America			5

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

689510-62219	APR2024_8600	1,194.85	1	OH691463	04/08/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		6.99		0.00	04/14/2024	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
	STORAGE SUBSCRIPTION/APPLE		ZA	0.00	22	SAINT LOUIS, MO 63179-0428			EX
	Net Amount:	6.99				United States of America			6

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

689510-62220	APR2024_8600	1,194.85	1	OH691463	04/08/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		169.32		0.00	04/14/2024	V124770	P	R1	01
PHOTO COPY/PRINTER SUPPL		0.00		0.00		U S BANK CORPORATE PAYMENT		SYS	CHK 6895
		0.00		0.00		PO BOX 790428			DX ZFD0
	INK SUPPLIES		ZA	0.00	22	SAINT LOUIS, MO 63179-0428			EX
	Net Amount:	169.32				United States of America			7

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

689510-62888	APR2024_8600	1,194.85	1	OH691463	04/08/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		688.90		0.00	04/14/2024	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 ZFD0
	E2437 WATER PUMP		ZA	0.00	22	SAINT LOUIS, MO 63179-0428			CC
	Net Amount:	688.90				United States of America			8

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

689510-62888	APR2024_8600	1,194.85	1	OH691463	04/08/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		45.76		0.00	04/14/2024	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 ZFD0
	E2437 WATER PUMP		ZA	0.00	22	SAINT LOUIS, MO 63179-0428			CC
	Net Amount:	45.76				United States of America			9

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

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
689510-62219	APR2024_8600	1,194.85	1	OH691463	04/08/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		9.99		0.00	04/14/2024	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
	STORAGE SUBSCRIPTION/APPLE		ZA	0.00	22	SAINT LOUIS, MO 63179-0428		EX	
	Net Amount:	9.99				United States of America			10
* * * WARNING * * * DATA EXCEPTION =====> Approval not complete									
689510-62223	APR2024_8600	1,194.85	1	OH691463	04/08/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		223.02		0.00	04/14/2024	V124770 P	R1		01
SUPPLIES		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK		6895
		0.00		0.00		PO BOX 790428		DX	ZFDO
	PHONE/FAX/COUNTERFEIT PEN		ZA	0.00	22	SAINT LOUIS, MO 63179-0428		EX	
	Net Amount:	223.02				United States of America			11
* * * WARNING * * * DATA EXCEPTION =====> Approval not complete									
689510-62888	APR2024_8600	1,194.85	1	OH691463	04/08/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		10.98		0.00	04/14/2024	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
	E2437 SIM CARD/VERIZON		ZA	0.00	22	SAINT LOUIS, MO 63179-0428		CC	
	Net Amount:	10.98				United States of America			12
* * * WARNING * * * DATA EXCEPTION =====> Approval not complete									
689510-62920	APR2024_8600	1,194.85	1	OH691463	04/08/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		84.27		0.00	04/14/2024	V124770 P	R1		01
GAS, OIL, FUEL		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK		6895
		0.00		0.00		PO BOX 790428		DX	ZFDO
	C2400 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63179-0428		EX	
	Net Amount:	84.27				United States of America			13
* * * WARNING * * * DATA EXCEPTION =====> Approval not complete									
689510-62223	APR2024_8600	1,194.85	1	OH691463	04/08/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		-87.19		0.00	04/14/2024	V124770 P	R1		01
SUPPLIES		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK		6895
		0.00		0.00		PO BOX 790428		DX	ZFDO
	FAX RETURN		ZA	0.00	22	SAINT LOUIS, MO 63179-0428		EX	
	Net Amount:	-87.19				United States of America			14
* * * WARNING * * * DATA EXCEPTION =====> Approval not complete									

Invoice : APR2024_8600 System Computed Total: 1,194.85

User Computed Total: 1,194.85 TOTALS MATCH
 Distribution Total: 1,194.85
 Net Total: 1,194.85

GL Account	Invoice Number	Invoice Amt	Units	Set ID	Inv Date	Division Code	Pay Terms	P	Term	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	P	Type	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	Clk ID-No	Vendor City, State, Zip	R1/2	Cktp	
689510-62920	60575_03312024	559.60	1		OH691455	03/31/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		559.60			0.00	04/14/2024	V125942 P	R1		01
GAS, OIL, FUEL		0.00			0.00		EDPO LLC		CHK	6895
		0.00			0.00		31 WRIGHT RD		DX	ZFD0
	TRAILER FUELED		ZA		0.00	22	HOLLISTER, CA 95023		EX	
	Net Amount:	559.60								15

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 60575_03312024 System Computed Total: 559.60 User Computed Total: 559.60 TOTALS MATCH
 Distribution Total: 559.60
 Net Total: 559.60

689510-61221	000021566074	89.39	1		OH691459	04/12/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		89.39			0.00	04/14/2024	V127809 P	R1		01
TELEPHONE-NON TELECOM 10		0.00			0.00		AT&T		CHK	6895
		0.00			0.00		PO BOX 9011		DX	ZFD0
	MAR '24 - APR '24 CALNET SRVC		ZA		0.00	22	CAROL STREAM, IL 60197-9011		CC	
	Net Amount:	89.39								16

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

Invoice : 000021566074 System Computed Total: 89.39 User Computed Total: 89.39 TOTALS MATCH
 Distribution Total: 89.39
 Net Total: 89.39

689510-63070	APR24STMT_S1_ELE	1,824.25	1		OH691458	04/08/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		110.13			0.00	04/14/2024	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:	110.13								17

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

689510-63070	APR24STMT_S1_ELE	1,824.25	1		OH691458	04/08/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		-55.17			0.00	04/14/2024	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 ELE CREDIT		ZA		0.00	22	SACRAMENTO, CA 95899		EX	
	Net Amount:	-55.17								18

* * * WARNING * * * DATA EXCEPTION =====> Approval not complete

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
689510-63070	APR24STMT_S1_ELE	1,824.25	1	OH691458	04/08/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		1,769.29		0.00	04/14/2024	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 NEM TRUE UP		ZA	0.00	22	SACRAMENTO, CA 95899		EX	
	Net Amount:	1,769.29							19

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Invoice : APR24STMT_S1_ELE System Computed Total: 1,824.25 User Computed Total: 1,824.25 TOTALS MATCH
 Distribution Total: 1,824.25
 Net Total: 1,824.25

689510-63070	1126172537	294.18	1	OH691457	03/05/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		294.18		0.00	04/14/2024	V31614	P	R2	01
UTILITIES	P	0.00		0.00		FERRELLGAS LP		CHK	6895
		0.00		0.00		PO BOX 173940		DX	ZFD0
	STATION 2 PROPANE 82 GALLONS		ZA	0.00	22	DENVER, CO 80217		EX	
	Net Amount:	294.18							20

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Invoice : 1126172537 System Computed Total: 294.18 User Computed Total: 294.18 TOTALS MATCH
 Distribution Total: 294.18
 Net Total: 294.18

689510-63070	2036812482	150.14	1	OH691456	03/07/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		150.14		0.00	04/14/2024	V31614	P	R2	01
UTILITIES	P	0.00		0.00		FERRELLGAS LP		CHK	6895
		0.00		0.00		PO BOX 173940		DX	ZFD0
	STATION 3 PROPANE 37 GALLONS		ZA	0.00	22	DENVER, CO 80217		EX	
	Net Amount:	150.14							21

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Invoice : 2036812482 System Computed Total: 150.14 User Computed Total: 150.14 TOTALS MATCH
 Distribution Total: 150.14
 Net Total: 150.14

689510-61730	2636	1,645.00	1	OH691454	04/11/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		1,645.00		0.00	04/14/2024	V41682	P	R1	01
MAINT-OTH EQUIP-SERVICES		0.00		0.00		WESTERN EXTRICATION SPECIALIST		CHK	6895
		0.00		0.00		PO BOX 1065		DX	ZFD0
	JAWS OF LIFE/MAINTENANCE		ZA	0.00	22	SIMI VALLEY, CA 93062		CC	
	Net Amount:	1,645.00							22

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	Duty Amt	Ck ID-No	Vendor City, State, Zip	R1/2	Cktp	

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Invoice :	2636	System Computed Total:	1,645.00	User Computed Total:	1,645.00	TOTALS MATCH
				Distribution Total:	1,645.00	
				Net Total:	1,645.00	

GRAND TOTAL:		System Computed Total:	6,276.68	User Computed Total:	6,276.68	TOTALS MATCH
				Distribution Total:	6,276.68	

GRAND NET TOTAL:			6,276.68			
------------------	--	--	----------	--	--	--

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
689510-61730	985031	18.92	1	OH693812	04/24/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		18.92		0.00	04/29/2024	V102830	P	R1	01
MAINT-OTH EQUIP-SERVICES	P	0.00		0.00		ERNIES AUTO CENTER		CHK	6895
		0.00		0.00		6281 GRAHAM HILL RD		DX	ZFD0
	PURPLE CAR WASH		ZA	0.00	22	FELTON, CA 95018		CC	
	Net Amount:	18.92							1

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Invoice : 985031 System Computed Total: 18.92 User Computed Total: 18.92 TOTALS MATCH
 Distribution Total: 18.92
 Net Total: 18.92

689510-62888	MD 2024-28	5,000.00	1	OH693810	04/25/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		5,000.00		0.00	04/29/2024	V106023	P	R6	01
SPEC DIST EXP-SERVICES	P	0.00		0.00		FAIRA		CHK	6895
		0.00		0.00		520 CAPITAL MALL STE 380		DX	ZFD0
	DEDUCTIBLE FLOOD JAN '23		ZA	0.00	22	SACRAMENTO, CA 95814		CC	
	Net Amount:	5,000.00							2

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Invoice : MD 2024-28 System Computed Total: 5,000.00 User Computed Total: 5,000.00 TOTALS MATCH
 Distribution Total: 5,000.00
 Net Total: 5,000.00

689510-61110	INV816021	2,177.82	1	OH693807	04/23/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		2,177.82		0.00	04/29/2024	V115989	P	R4	EF
CLOTHING & PERSONAL SUPP	P	0.00		0.00		L N CURTIS & SONS		EFT	6895
		0.00		0.00		P O BOX 884921		DX	ZFD0
	TURNOUTS - DUNBAR & SARGENT		ZA	0.00	22	LOS ANGELES, CA 90088		EX	
	Net Amount:	2,177.82							3

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Invoice : INV816021 System Computed Total: 2,177.82 User Computed Total: 2,177.82 TOTALS MATCH
 Distribution Total: 2,177.82
 Net Total: 2,177.82

689510-62500	527690036	118.72	1	OH693811	04/23/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		118.72		0.00	04/29/2024	V120880	P	R5	01
EQUIPMENT LEASE & RENT	P	0.00		0.00		US BANK		CHK	6895
		0.00		0.00		P O BOX 790448		DX	ZFD0
	KONICA C300i AA2K01102793		ZA	0.00	22	ST LOUIS, 63170-0448		RE	
	Net Amount:	118.72							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	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

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Invoice : 527690036 System Computed Total: 118.72 User Computed Total: 118.72 TOTALS MATCH
 Distribution Total: 118.72
 Net Total: 118.72

689510-61221	0424_0094094	138.50	1	OH693809	04/20/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		138.50		0.00	04/29/2024	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 APR '24		ZA	0.00	22	CITY OF INDUSTRY, CA 91716-053		CC	
	Net Amount:	138.50							5

***** WARNING ***** DATA EXCEPTION =====> Approval not complete

Invoice : 0424_0094094 System Computed Total: 138.50 User Computed Total: 138.50 TOTALS MATCH
 Distribution Total: 138.50
 Net Total: 138.50

689510-63070	042024_006078	149.54	1	OH693808	04/20/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		149.54		0.00	04/29/2024	V125910	P	R1	01
UTILITIES		0.00		0.00		SAN LORENZO VALLEY WATER DISTR		CHK	6895
		0.00		0.00		13060 HWY 9		DX	ZFD0
	006078_000 WATER SVCS APR '24		ZA	0.00	22	BOULDER CREEK, CA 95006-9119		EX	
	Net Amount:	149.54							6

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Invoice : 042024_006078 System Computed Total: 149.54 User Computed Total: 149.54 TOTALS MATCH
 Distribution Total: 149.54
 Net Total: 149.54

689510-62301	1437	3,000.00	1	OH693813	04/24/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		3,000.00		0.00	04/29/2024	V128403	P	R1	EF
ACCOUNTING AND AUDITING	P	0.00		0.00		PEHLING & PEHLING CPAS AN ACCO		EFT	6895
		0.00		0.00		12667 GRANITE DRIVE		DX	ZFD0
	FY2223 ANNUAL AUDIT/2ND PYMT		ZA	0.00	22	TRUCKEE, CA 96161		CC	
	Net Amount:	3,000.00							7

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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	Duty Amt	Ck ID-No	Vendor City, State, Zip		R1/2	Cktp

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Invoice : 1437      System Computed Total:    3,000.00      User Computed Total:    3,000.00      TOTALS MATCH
                    Distribution Total:      3,000.00
                    Net Total:              3,000.00
    
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GRAND TOTAL:      System Computed Total:    10,603.50      User Computed Total:    10,603.50      TOTALS MATCH
                    Distribution Total:      10,603.50
    
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GRAND NET TOTAL:      10,603.50
    
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Zayante Fire Protection District

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2023



April 22, 2024

Zayante Fire Protection District

INDEPENDENT AUDITOR'S REPORT

Opinions

We have audited the accompanying financial statements of Zayante Fire Protection District as of and for the year-ended June 30, 2023, as listed in the Table of Contents. In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Zayante Fire Protection District as of June 30, 2023, and the respective changes in financial position, and cash flows where applicable for the years then ended, in conformity 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.

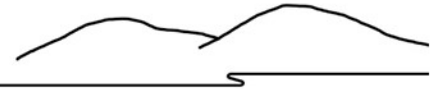
Responsibilities of Management for the Financial Statements

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.

Other Matters

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis information and Budget VS. Actual comparison 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 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 principally of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with managements 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 assurances on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide an assurance.

PnPCPA

PnPCPA

Zayante Fire Protection District

**Audit Report
June 30, 2023**

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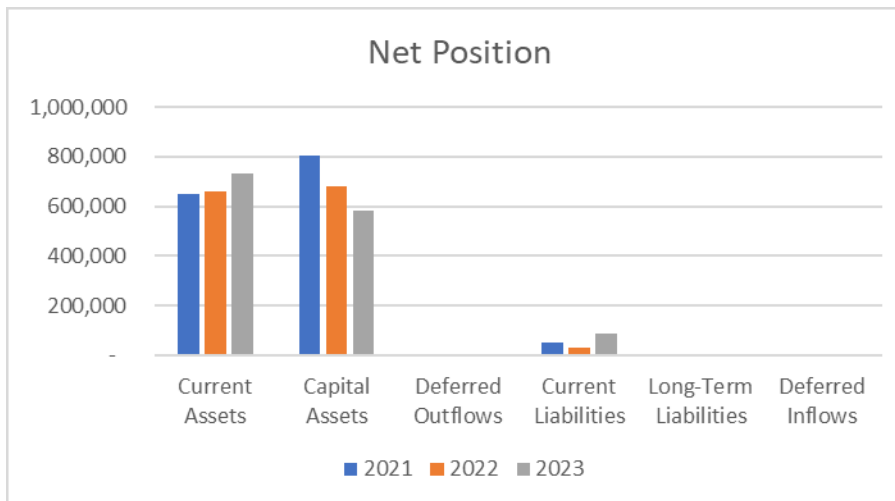
Zayante Fire Protection District

Management's Discussion and Analysis Fiscal Year Ending June 30, 2023

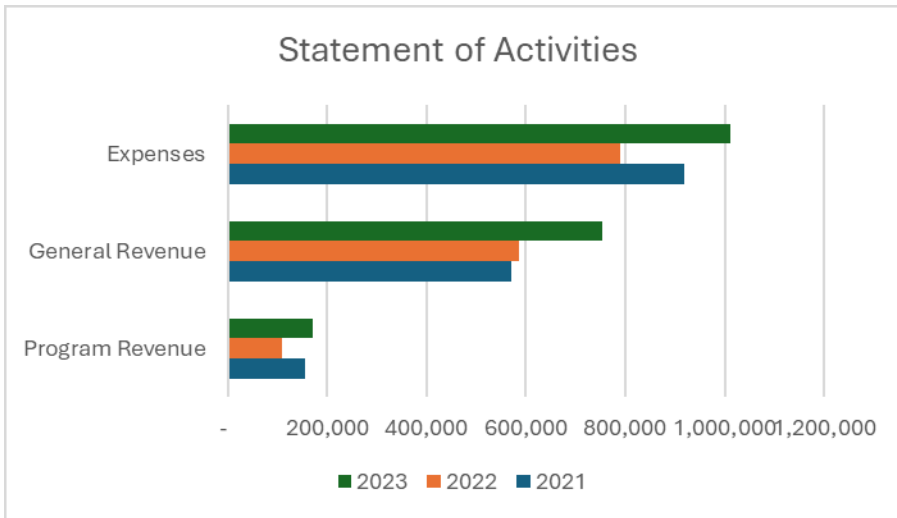
As management of the Zayante Fire Protection District ("the District"), our discussion and analysis of the financial performance of the District offers readers of these financial statements an overview of the District's financial activities for the year ending June 30, 2023, based on currently known facts, decisions, or conditions, as well as a comparative analysis of changes in the District's financial position between FY 2022-2023 and FY 2021-2022. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

Financial Highlights

	2021	2022	2023
Current Assets	650,631	661,571	731,744
Capital Assets	802,888	681,461	583,443
Deferred Outflows	-	-	-
Current Liabilities	49,093	31,317	88,478
Long-Term Liabilities	-	-	-
Deferred Inflows	-	-	-



	2021	2022	2023
Program Revenue	156,331	110,240	171,506
General Revenue	571,735	586,015	754,053
Expenses	918,987	788,967	1,010,395



Using This Annual Report - Overview of the Financial Statements

This report consists of several basic financial statements. The Statement of Net Position and the Statement of Activities provide information about the financial activities of the District and present a longer-term view of the District’s finances. These statements provide information about the financial activities of the District in a manner similar to private sector companies.

Financial statement notes are an important part of the basic financial statements. They provide the readers additional information required by Generally Accepted Accounting Principles.

Government-wide Financial Statements

The financials provide readers with a broad overview of the District as a whole and about its activities for the current period. They include all assets and liabilities using the accrual basis of accounting. In this method, all the current year's revenues and expenses are considered, regardless of when cash is paid or received.

The Statement of Net Position represents the difference between all the District's assets and liabilities and the Statement of Activities reports the changes in net position during the fiscal year. Examining net position is an effective way to measure the District's financial health or position. Increases and decreases in net position is a good indicator of whether the District's financial position is improving or deteriorating.

Budget vs Actual

The Statement of Revenues, Expenses and Changes in Fund Net Position Budget and Actual shows a comparison. The budget is based on anticipated cash flows.

General Fund - This fund is used to finance the operations of the District. Tax revenues are placed in the General Fund and regular operating expenses are charged here.

At the end of fiscal year 2023, the District had \$3,226,055 invested in a range of capital assets, including land, structures, vehicles and equipment.

Economic Factors and Next Year's Budget

The FY23 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 asset value increased as Capital Outlay contributions continued. Our Net Position decreased from 2022 to 2023 with depreciation expense the principal contributor reflecting a healthy net position.

During 2022-2023, the fire administration transitioned in June 2023 with the retirement of the Fire Chief. The new administration's main goal was the identification of budgeted expenses, transitioning cost account management and implementation of cost control measures as appropriate to maintain the service level. The district absorbed broad-based 2022-2023 service and supply increases including inflationary pressure from vehicle fuel expenses, utilities, deferred vehicle maintenance and deferred facility maintenance.

During January 2023, the District main fire station was flooded throughout and incurred significant cosmetic damage. Damage was mostly covered by liability Insurance, community donations and internal work efforts to restore building functionality.

Fiscal Year 2023-2024 budget control measures will continue with the extension of a vacant day time staffing Fire Captain position. The district continues to manage service and supply contracts for effective spending. The district anticipates continued pressure from Workers Compensation and Liability Insurance premiums.

The District has surplused an obsolete fire engine and staff vehicle to reduce maintenance cycle expense and engaged in a Lease Purchase of a Wildland Fire Engine to amortize the fiscal impact of a capital purchase and is scheduled for delivery in January 2024.

The District maintains internal controls, and policies for payroll processing including Supervisory oversight of timecards by position. The Board chair signs off on the Fire Chief and Finance Services Manager timecards. This was implemented to give the Board of Directors direct oversight of the management functions.

The District's main source of revenue is property taxes. The District has seen slow property tax growth resulting from the economic slowdown associated with the COVID shutdown. The passing of Measure O that was implemented on July 1, 2017, allowed hiring of additional paid day time staff, at the expense of capital equipment purchasing, has also suffered effectiveness due to rising inflation and the cost of living including services and supplies. The District response to balancing the budget comes with decreased service and supply expense and reduced daytime staffing. The District is evaluating the need and impact of a future parcel tax measure to fund district operations and capital needs.

The District has recommitted to the practice of setting aside funds for fire apparatus purchase. With the inception of a Lease Purchase agreement, the District will offset annual payments with a modest Capital Outlay contribution reducing annual impacts to the general budget.

Other Fiscal Matters

The District will continue to pursue DHS/FEMA grants to help offset cost of equipment where opportunity presents. In 2022-2023 the District received a Rural Fire Capacity grant for \$9700 for wildland firefighting protective clothing.

Requests for Information

This financial report is designed to provide a general overview of the Branciforte Fire Protection 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 information should be addressed to the Fire Chief, Zayante Fire Protection District,

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GOVERNMENT FUNDS FINANCIAL STATEMENTS

Zayante Fire Protection District

Balance Sheet June 30, 2023

	<u>General Fund</u>	<u>Capital Fund</u>	<u>Total</u>
<u>ASSETS</u>			
<u>Assets:</u>			
Cash	\$ 541,297	\$ 190,447	\$ 731,744
Accounts Receivable	-	-	-
Deposits & Prepaid Expenses	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	541,297	190,447	\$ 731,744
	<hr/>	<hr/>	<hr/>
<u>LIABILITIES & FUND BALANCES</u>			
<u>Liabilities:</u>			
Accounts Payable	45,297	-	45,297
Accrued Payroll	43,181	-	43,181
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	88,478	-	88,478
	<hr/>	<hr/>	<hr/>
<u>Fund Balances:</u>			
Unassigned	447,819	-	447,819
Restricted	5,000	-	5,000
Assigned	-	190,447	190,447
	<hr/>	<hr/>	<hr/>
Total Fund Balance	452,819	190,447	643,266
	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES & FUND BALANCE</u>	<u>\$ 541,297</u>	<u>\$ 190,447</u>	<u>\$ 731,744</u>

The accompanying notes are an integral part of these financial statements.

**ZAYANTE FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**

	June 30, 2023
Total Fund Balances - Governmental Funds	\$ 643,266
<p>Capital Assets used in Governmental Funds are not financial resources and therefore are not reported as assets in the Governmental Funds.</p>	
Total Historical Cost of Capital Assets	3,226,055
Less: Accumulated Depreciation	(2,642,443)
Prepaid expenses, some expenditures not due & payable within the current period were paid, those amounts are shown as expended in the governmental funds	-
Compensated Absences are reported in the Government-Wide Statement of Net Assets, but they do not require the use of current financial resources. Therefore, the liability is not reported in Governmental Funds.	-
Deferred Outflows not due and receivable in the current period and therefore are not reported as an asset in the governmental funds. This is comprised of GASB 68 Pension Outflows. Deferred Outflows at June 30 was:	-
Deferred Inflows are not due in the current period and therefore, are not reported as liabilities in the governmental funds. This is comprised of GASB 68 Pension Inflows. Deferred Inflows at June 30 was:	-
Long-term liabilities are not due in the current period and therefore, are not reported as liabilities in the governmental funds.	-
Net Position	\$ 1,226,877

The accompanying notes are an integral part of these financial statements

Zayante Fire Protection District

Statement of Revenues, Expenditures & Change in Fund Balance For the Year Ended June 30, 2023

<u>REVENUE</u>	<u>General Fund</u>	<u>Capital Fund</u>	<u>Total</u>
Tax Revenue	\$ 502,821	\$ -	\$ 502,821
Fire Protection Tax	111,428	-	111,428
Charges for Service	154,391	-	154,391
Interest & Investment Earnings	8,350	2,761	11,111
License & Permits	-	-	-
Grants & Contributions	17,115	-	17,115
Miscellaneous	128,693	-	128,693
TOTAL REVENUE	922,798	2,761	925,559
 <u>EXPENDITURES</u>			
Capital Assets	13,929	-	13,929
Debt Service:			-
Principle	-	-	-
Interest	-	-	-
Salaries and Employee Benefits	457,946	-	457,946
Repairs and Maintenance	216,771	-	216,771
Services, Supplies and Refunds	223,901	-	223,901
TOTAL EXPENDITURES	912,547	-	912,547
Excess (Deficit) Revenues over Expenditures	10,251	2,761	13,012
Transfer in/(out)	(49,499)	49,499	-
CHANGE IN FUND BALANCE	(39,248)	52,260	13,012
FUND BALANCE, BEGINNING OF YEAR	492,067	138,187	630,254
FUND BALANCE, END OF YEAR	\$ 452,819	\$ 190,447	\$ 643,266

The accompanying notes are an integral part of these financial statements.

ZAYANTE FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

	June 30, 2023
Net Change in Fund Balances - Total Governmental Funds	\$ 13,012
Amounts reported for governmental activities in the Statement of Activities are different as follows:	
Governmental Funds report capital outlays as expenditures.	
However, in the Statement of Activities, the cost of these assets are allocated over the estimated useful lives as depreciation expense.	
This is the amount by which capital outlays exceeded depreciation expense during the year	
Current Year Capital Outlays	5,000
Less: Current Year Depreciation Expense	(102,848)
In the Governmental Funds CalPers and OPEB expenditures are measured by the amount of financial resources used, which is the amounts actually paid. In the Government-Wide Statement of Activities, CalPers expenditures are measured by the amounts expensed during the year	-
In the Governmental Funds revenues are measured by the amount of financial resources received. In the Government-Wide Statement of Activities, revenues are measured by the amounts earned during the year	-
In the Governmental Funds compensated absences (sick pay and vacation) are measured by the amount of financial resources used, which is the amounts actually paid. In the Government-Wide Statement of Activities, compensated absences are measured by the amounts earned during the year	-
Repayment of principle on long-term liabilities is an expenditure for Governmental funds, but the repayment reduces long-term liabilities on the Government-Wide Statement of Net Position. Principle payments made on long-term liabilities during the year consist of:	-
Change in Net Position of Governmental Activities	\$ (84,836)

The accompanying notes are an integral part of these financial statements

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Zayante Fire Protection District

Statement of Net Position June 30, 2023

<u>ASSETS</u>	<u>2023</u>
<u>Current Assets:</u>	
Cash	\$ 731,743
Accounts Receivable	-
Deposits & Prepaid Expenses	-
Total Current Assets	<u>731,743</u>
<u>Capital Assets:</u>	
Land	76,106
Buildings & Improvements	1,125,504
Firefighting Equipment	2,024,445
Construction in Progress	-
Less: Accumulated Depreciation	<u>(2,642,443)</u>
Total Capital Assets	<u>583,612</u>
TOTAL ASSETS	<u>1,315,355</u>
<u>DEFERRED OUTFLOW</u>	
GASB 68 Pension	-
TOTAL DEFERRED OUTFLOW	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>1,315,355</u>
<u>LIABILITIES</u>	
<u>Current Liabilities:</u>	
Accounts Payable	45,297
Accrued Payroll Liabilities	43,181
Accrued Compensated Absences	-
Total Current Liabilities	<u>88,478</u>
<u>Long-term Liabilities:</u>	
TOTAL LIABILITIES	<u>-</u>
<u>DEFERRED INFLOWS</u>	
GASB 68 Pension	-
TOTAL DEFERRED INFLOWS	<u>-</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS	<u>88,478</u>
<u>NET POSITION</u>	
Net Investment in Capital Assets	583,612
Restricted	5,000
Unrestricted	<u>638,265</u>
TOTAL NET POSITION	<u>\$ 1,226,877</u>

The accompanying notes are an integral part of these financial statements.

Zayante Fire Protection District
Statement of Activities
For the Year-Ended
June 30, 2023

		Operating Revenues			
	Expenses	Charges for Services	Grants and Contributions	Excess of Revenues/(Expenses)	
<u>Governmental Activities</u>					
Public Protection	\$ 907,547	\$ 154,391	\$ 17,115	\$ (736,041)	
Depreciation (Unallocated)	102,848	-	-	(102,848)	
Total Governmental Activities				(838,889)	
 General Revenues:					
Tax Revenue				502,821	
Fire Fee				111,428	
Change in Faie Value of Investments				-	
Interest & Investment Earnings				11,111	
License, Permits & Rents				-	
Miscellaneous				128,693	
Total General Revenues				754,053	
NET CHANGE IN NET POSITION				(84,836)	
NET POSITION, BEGINNING OF YEAR				1,311,714	
NET POSITION, END OF YEAR				\$ 1,226,877	

The accompanying notes are an integral part of these financial statements.

Zayante Fire Protection District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED June 30, 2023

Organization

The Zayante Fire Protection District was organized in 1957, under the authority of Section 56000 et. seq. of the California Government Code, in conformity with the Health and Safety Code, Sections 14001 et. seq. and was reorganized in conformity with the Health and Safety Code, Sections 13801 et. seq. The District provides fire protection for the area of Zayante and vicinity.

Accounting Records

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

Minutes

Minutes were recorded for meetings and contained approvals for disbursements.

Budgetary Procedure

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

Note 1 - Significant Accounting Policies

Accounting Principles

The financial statements of the Zayante Fire Protection District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the District are described below.

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 a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Financial Statement Presentation

Government-Wide Financial Statements

The District 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 and Business-Type Activities for the District accompanied by a total column.

Zayante Fire Protection District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED June 30, 2023

These 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 as well as infrastructure 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 in which the liability is incurred.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

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

Net Investment in Capital Assets - Includes amount of the fund balance that is invested in capital assets net of 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.

Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The District has presented all major funds that met those qualifications.

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 Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present 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. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property tax,

Zayante Fire Protection District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED June 30, 2023

intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

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.

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 take 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 authority.

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

Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy is to apply restricted net position first.

Pooled Cash and Investments

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds monthly using a formula based on the average daily balance of each fund

The California Government Code requires California banks and savings and loan associations to secure the County's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such a collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the County's name.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments were stated at cost, as the fair market value adjustment at the yearend was immaterial.

Zayante Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED June 30, 2023**

Accounts Receivable

On an accrual basis, revenues are recognized in the fiscal year in which the services are rendered. The District has not established an allowance for uncollectable receivables for Governmental or Grant Funds since prior experience has shown that uncollectable receivables are not significant.

Prepaid Expenditures

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures in the period benefited.

Capital Assets

Capital assets purchased or acquired are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

General Capital Assets	\$5,000 and or a serviceable life greater than 3 years
------------------------	--

Depreciation on all assets is provided on the straight-line basis over and estimated useful life.

Buildings	20-40 years
-----------	-------------

Equipment	5-20 years
-----------	------------

Deferred Outflows/Inflows of Resources

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

Accounts Payable and Accrued Liabilities

On an accrual basis, expenses are recognized in the fiscal year in which the goods or services are received. Payables are liabilities of the District based upon current year charges for goods or services received but not paid in the current year.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position

Property Taxes

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

Zayante Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED June 30, 2023**

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 for the County their respective shares of the amount of ad valorem taxes collected.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 – Cash

Summary of Cash

	<u>June 30, 2023</u>
County Cash	\$ 731,743
Deposits in Financial Institutions	-
Total	<u>\$ 731,743</u>

Investment Policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The District does not have an investment policy that addresses its interest rate risk, credit risk, and concentration of credit risk.

Investment in the County of Santa Cruz’s Investment Pool: The District maintains its cash in County of Santa Cruz’s cash and investment pool which is managed by the Santa Cruz County Treasurer. The District’s cash balances invested in the Santa Cruz County Treasurer’s cash and investment pool are stated at amortized cost, which approximates fair value. Santa Cruz County does not invest in any derivative financial products. The Santa Cruz County Treasury Investment Oversight Committee (Committee) has oversight responsibility for Santa Cruz County’s cash and investment pool. The value of pool shares in Santa Cruz County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District’s position in the pool. Investments held in the County’s investment pool are available on demand to the District and are stated at cost, which approximates fair value. This investment is not subject to categorization under GASB No. 3.

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 to changes in market interest rates.

Credit Risk: Generally, 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 issued by a nationally recognized statistical rating organization. The County’s investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Zayante Fire Protection District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED June 30, 2023

Custodial Risk: Custodial risk is the risk that the government will not be able to recover its deposits or the value of its investments that are in the possession of an outside party. Custodial credit risk does not apply to a local government's indirect deposits or investment in securities through the use of government investment pools (such as the County's investment pool).

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. The District's deposits were covered by FDIC insurance at June 30, 2021.

Note 3 –Accounts Receivable

On June 30, 2023, the District had \$0 in Accounts Receivable.

On June 30, 2022, the District had \$0 in Accounts Receivable.

Note 4 – Capital Assets

The District believes that sufficient detail of Capital assets balances is provided in the financial statements to avoid obscuring of significant components by aggregation

Note 5 – Accrued Payables

On June 30, 2023, the District had \$48,914 in AP.

On June 30, 2022, the District had \$31,317 in AP.

Note 6 – Risk Management

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) and joint powers authority for both primary and excess workers' compensation coverage. In a resolution dated September 20, 2007 the Santa Cruz Fire Agencies Insurance Group's Board of Directors opted to terminate the CPEA joint power agreement and merge into the CSAC Excess Insurance Authority (CSAC-EIA) Joint Power Agreement. This change was predicted on the decision of CSAC-EIA to restructure their bylaws and JPA agreements, discontinuing the operation of CPEIA member granted automatic approval of inclusion into both the Primary and Excess EIA workers' compensation programs beginning with the July 1, 2007 policy

Zayante Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED June 30, 2023**

renewals. The relationship between the Group and CSAC-EIA ("the JPA") is such that CSACOEIA 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 CSAC-EIA only at the end of a policy period and only if a sixty day written advance note 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 and annual budget.

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 purchased stop loss insurance.

Excess Workers' Compensation - CSAC 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 the actuarial estimate of expected ultimate claim cost discounted at 6%.

Liability Insurance

Insurance coverage as of June 30, 2023 is as follows:

<u>Property</u>	<u>Deductible</u>	<u>Limits</u>
Real Property, Including Code Upgrade and On-site Equipment Breakdown	\$1,000	Guaranteed Replacement Cost Included
Building Contents and Personal Property	\$1,000	
Building and Contents Sublime, Earthquake and Flood	\$1,000	\$1,000,000 Each loss and each location
Electronic Data Processing		
Business - Personal Property Included	\$500	\$250,000
Equipment	\$500	\$250,000
Software	\$500	\$250,000
<u>Emergency Services</u>	<u>Deductible</u>	<u>Limits</u>
Commandeered and Impounded Property		Larger of Actual Value or Liability
Scheduled Equipment Floater:	\$250	Guaranteed Replacement Cost (Unlimited)
Miscellaneous Portable Equipment		\$250,000
Public Employee Dishonesty/Fidelity Bond		\$1,000,000
Employee Benefits Liability		
Automobile Comprehensive	\$250/1,000	Agreed Value or ACV
Automobile Collision	\$250/1,000	Agreed Value or ACV
<u>Liability</u>		

Zayante Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED June 30, 2023**

Commercial/General Liability Each Occurrence			\$1,000,000
General Aggregate Limit			\$10,000,000
<u>Automobile Coverage -</u>			
Combined Single Limit			\$1,000,000
Uninsured/Underinsured Motorists			\$1,000,000
<u>Excess Liability Coverage -</u>			
Operation, Aggregate, Automobile and Public Offices Errors and Omissions, Occurrence			\$5,000,000 Each Occurrence \$10,000,000 Aggregate
Public Officials Errors and Omissions/Management Liability including Emergency Services Liability - Occurrence, Aggregate - Primary			\$1,000,000 Each Wrongful Act \$10,000,000 Aggregate
Medical Expense (Any one person)			\$5,000
Valuable Papers/Records			\$250,000
Loss of Income - Extra Expense			Actual Cost
Money and Securities	\$250		\$25,000
Uncollected Funds			\$250,000
<u>Personnel:</u>			
Workers' Compensation			Statutory
PERS Health to 12/31/05, FDAC EBA from 1/1/06 to current			Per Policy
Dental			Per Policy
Term Life Insurance			Per Policy

Note 7– Subsequent Events

The District's management has evaluated events and transactions subsequent to June 30, 2023 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through **April 22, 2024**, the date the financial statements became available to be issued. The entity has not evaluated subsequent events after **April 22, 2024**.

Zayante Fire Protection District

Supplemental Information

June 30, 2023

Zayante Fire Protection District

Statement of Revenues, Expenditures & Change in Fund Balance Budget and Actual For the Year Ended June 30, 2023

<u>REVENUE</u>	<u>Final Budget</u>	<u>Funds</u>	<u>Variance</u>
Tax Revenue	\$ 480,695	\$ 502,821	\$ 22,126
Fire Protection Tax	108,000	111,428	3,428
Charges for Service	155,983	154,391	(1,592)
Grants & Contributions	-	17,115	17,115
Interest & Investment Earnings	1,500	11,111	9,611
Miscellaneous	5,000	128,693	123,693
TOTAL REVENUE	751,178	925,559	174,381
 <u>EXPENDITURES</u>			
Capital Assets	43,500	13,929	29,571
Debt Service:			
Principle	-	-	-
Interest	-	-	-
Salaries and Employee Benefits	539,183	457,946	81,237
Repairs and Maintenance	67,300	216,771	(149,471)
Services, Supplies and Refunds	253,391	223,900	29,491
Total Expenditures	903,374	912,546	(9,172)
 <u>CHANGE IN FUND BALANCE</u>	 <u>(152,196)</u>	 <u>13,013</u>	
 <u>FUND BALANCE, BEGINNING OF YEAR</u>		 <u>630,254</u>	
 <u>FUND BALANCE, END OF YEAR</u>		 <u>\$ 643,266</u>	

Advertising Order Confirmation

<u>Ad Order Number</u> 0006824991	<u>Customer</u> ZAYANTE FIRE PROTECTION DISTRICT	<u>Payor Customer</u> ZAYANTE FIRE PROTECTION DISTRICT	<u>PO Number</u>
<u>Sales Representative</u> Sheri Ducharme	<u>Customer Account</u> 3799439	<u>Payor Account</u> 3799439	<u>Ordered By</u> Jeff Maxwell
<u>Order Taker</u> Zofia Sparlin	<u>Customer Address</u> 7700 EAST ZAYANTE ROAD FELTON, CA 95018	<u>Payor Address</u> 7700 EAST ZAYANTE ROAD FELTON, CA 95018	<u>Customer Fax</u>
<u>Order Source</u>	<u>Customer Phone</u> 831-335-5100	<u>Payor Phone</u> 831-335-5100	<u>Customer EMail</u> firechief@zayantefire.com
<u>Current Queue</u> Ready	<u>Invoice Text</u> 2024 Escheatment Notice		
<u>Tear Sheets</u> 0	<u>Affidavits</u> 0	<u>Blind Box</u>	<u>Materials</u>
		<u>Promo Type</u>	<u>Special Pricing</u>

<u>Ad Number</u> 0006824991-01	<u>Ad Size</u> 2 X 39 Li	<u>Color</u>	<u>Production Color</u>	<u>Ad Attributes</u>	<u>Production Method</u> AdBooker	<u>Production Notes</u>
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<u>External Ad Number</u>	<u>Pick Up</u>	<u>Ad Type</u> Legal Liner	<u>Released for Publication</u>
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ZAYANTE FIRE PROTECTION DISTRICT
7700 E. Zayante Rd Felton CA 95018
Office: 831-335-5100
Fire Chief Jeff Maxwell

The Following List of disbursements are unclaimed by the listed payees and held by the Zayante Fire Protection District. If you have claim against these funds, please check the Santa Cruz County Auditor Controller web site at www.santacruzcountyca.gov for Unclaimed Money instructions and forms. If you need additional assistance please call Zayante Fire District at 831-335-5100 or email at firechief@zayantefire.com. Proper proof of claim and current identification must be provided before funds can be released. Funds not claimed by July 3, 2024, become the property of the Zayante Fire Protection District. This notice and its contents are in accordance with the California Government Code Section 50050. Zayante Fire District Stale Dated Warrants fund 76645-24000

Payee/Vendor Name	Payment Amount
Adams, TR	\$48.03
Duncan, Paul	\$165.00
Hughes, A	\$98.00
Newby, T	\$308.00
Reynolds, JR	\$354.62
Ryan, D A	\$289.25
Ryan, D A	\$165.63
Underwood, D	\$8.00

Published 05/10, 05/17/2024

<u>Product</u> Santa Cruz Sentinel	<u>Requested Placement</u> Legals CLS	<u>Requested Position</u> General Legal - 1076~	<u>Run Dates</u> 05/10/24, 05/17/24	<u># Inserts</u> 2
---------------------------------------	--	--	--	-----------------------

Order Charges:

<u>Net Amount</u>	<u>Tax Amount</u>	<u>Total Amount</u>	<u>Payment Amount</u>	<u>Amount Due</u>
246.40	0.00	246.40	0.00	\$246.40

Advertising Order Confirmation

Please note: If you pay by bank card, your card statement will show "CAL NEWSPAPER ADV" or "CALIFORNIA NEWSPAPER ADVERTISING SERVICES", depending on the type of card used.



ZAYANTE FIRE PROTECTION DISTRICT

7700 E. Zayante Rd
Felton Ca. 95018
Office: 831-335-5100
Jeff Maxwell, Fire Chief

Date: May 16, 2024

To: Board of Directors

Subject: Fire Chief Report

Administration- Hosted County Chiefs and EMSIA monthly meeting; Conducted (2) finance committee meetings, Transitioned dispatch protocol from Preferred to Fixed; Obtained Pink Slip and bill of sale on 2008 Ford Expedition and transferred title with DMV. Confirmed landing Zone Status with Netcom; Received positive response to Federal Wildland Skid Grant – progressing to second phase; Posted Sentinel Stale Dated Warrant notice; Completed credit application to Sourcewell to replace WEX as a fuel vendor; Approved OES invoice for 2024 Preposition; Submitted Financial Statement MD&A response to Auditor.

All claims, deposits, Journal Entries processed in a timely manner. Posted Escheatment notice to the Sentinel to address resolution on Stale Dated Warrants.

Apparatus & Equipment: All apparatus are in service. Conducted successful monthly emergency siren test. E2437 pending final check list from vendor and licensing and registration correction. Conducted prepurchase inspection on Used Type 6 Engine.

Training – Monthly training dedicated to Wildland firefighting skills and EMS skills.

Prevention – Attended Fire Safe Council and Firewise leaders' event, Planning Commission meeting on "low impact camping" ordinance. Attended Ellen Road Association Annual Road meeting for updates and recruitment.

Station & Grounds –

Station 1 drainage was maintained several times with weed abatement beginning.

Incident Response Summary:

April Total Calls: 26

Structure Fire – 0

EMS – 12

Motor Vehicle Accident – 3

Wires Down – 1

Smoke Investigation – 1

Gas Investigation – 0

Fire Alarm- 1

Public Service/Assist – 3

Mutual Aid Requests – (Scotts Valley-1, Felton-2, County Fire -1, Pajaro Valley - 1)

Budget FY23-24'

Tax Revenue to date: \$ \$626,903.19

REG and Extra help Pay, OASDI-SS, UI, Workers Comp to date: \$ 367,424.71 includes Volunteer 2023 Annual Pay and 2023 Strike Team Payout.

Services and Supply to date: \$165,917.68

Jeff Maxwell, Fire Chief

Attachment "C"

Resolution No. 526-27-24

Resolution Ordering an Election, Requesting County Elections to Conduct the Election, and Requesting Consolidation of the Election

ZAYANTE FIRE PROTECTION DISTRICT

Name of City or Special District exactly as it will appear on the ballot

WHEREAS, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the county to permit the county elections official to render specified services to the city or district relating to the conduct of an election; and

WHEREAS, the resolution of the governing body of the city or district shall specify the services requested; and

WHEREAS, pursuant to Elections Code Section 10002, the city or district shall reimburse the county in full for the services performed upon presentation of a bill to the city or district; and

WHEREAS, pursuant to Elections Code Section 10400, whenever two or more elections, including bond elections, of any legislative or congressional district, public district, city, county, or other political subdivision are called to be held on the same day, in the same territory, or in territory that is in part the same, they may be consolidated upon the order of the governing body or bodies or officer or officers calling the elections; and

WHEREAS, pursuant to Elections Code Section 10400, such election for cities and special districts may be either completely or partially consolidated; and

WHEREAS, pursuant to Elections Code Section 10403, whenever an election called by a district, city or other political subdivision for the submission of any question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition, or office to be filled is to appear upon the same ballot as that provided for that statewide election, the district, city or other political subdivision shall, at least 88 days prior to the date of the election, file with the board of supervisors, and a copy with the elections official, a resolution of its governing board requesting the consolidation, and setting forth the exact form of any question, proposition, or office to be voted upon at the election, as it is to appear on the ballot, acknowledging that the consolidation election will be held and conducted in the manner prescribed in Section 10418. Upon such request, the Board of Supervisors may order the consolidation; and

WHEREAS, pursuant to Elections Code Section 10418, if consolidated, the consolidated election shall be held and conducted, election boards appointed, voting precincts designated, candidates nominated, ballots printed, polls opened and closed, voter challenges determined, ballots counted and returned, returns canvassed, results declared, certificates of election issued, recounts conducted, election contests presented, and all other proceedings incidental to and connected with the election shall be regulated and done in accordance with the provisions of law regulating the statewide or special election, or the election held pursuant to Section 1302 or 1303, as applicable.

WHEREAS, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling the election; and

WHEREAS, various district, county, state and other political subdivision elections may be or have been called to be held on November 5, 2024;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the governing body of the

ZAYANTE FIRE PROTECTION DISTRICT

(Name of City/District)

hereby orders an election be called and consolidated with any and all elections also called to be held on November 5, 2024 insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the _____ ZAYANTE FIRE PROTECTION DISTRICT _____
(Political Jurisdiction)

and requests the Board of Supervisors of the County of Santa Cruz to order such consolidation under Elections Code Sections 10401, 10403 and 10418.

BE IT FURTHER RESOLVED AND ORDERED that said governing body hereby requests the Board of Supervisors to permit the Santa Cruz County Elections Department to provide any and all services necessary for conducting the election and agrees to pay for said services, and

Check the following that apply:

- BE IT FURTHER RESOLVED AND ORDERED** that the Santa Cruz County Elections Department conduct the election for the following offices on the November 5, 2024 ballot:

Seats open	Office	Term	District/Division (if app)
GARRY HERCEG	DIRECTOR	4 YEAR	
LYLE FLEMING	DIRECTOR	4 YEAR	
KRISTI LOCATELLI	DIRECTOR	2 YEAR	
JOHN SCHNEIDER	DIRECTOR	2 YEAR	

- BE IT FURTHER RESOLVED AND ORDERED** that the Santa Cruz County Elections Department shall conduct the election for the attached MEASURE(S) to be voted on at the November 5, 2024 election. (attach 75-word ballot question)

BE IT FURTHER RESOLVED AND ORDERED THAT Santa Cruz County Elections Department is requested to: [Check one of the following]

- Print the attached measure text exactly as filed or indicated on the filed document in the County Voter Information Guide for the November 5, 2024 election. Cost of printing and distribution of the measure text will be paid for by the city/district.
- Do NOT print the measure text in the County Voter Information Guide. Instead, send a copy to voters upon request at the cost of said city/district.

BE IT FURTHER RESOLVED AND ORDERED THAT in accordance with section 9313 and 9280 of the California Elections Code, the County Counsel, District Attorney, or City Attorney is hereby directed to prepare an impartial analysis of this measure.

PASSED AND ADOPTED this ____16____ day of ____MAY____, 2024 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Chairperson of said Governing Board

Attested: _____
Secretary

To assist us in keeping our records up to date, please provide us with current information regarding your district as well as a list of all your current board or council members' names, addresses and telephone numbers.

Contact Information/Incumbent Roster

Name of District/City: Zayante fire Protection District

Contact Person: Jeff Maxwell

Title: Fire Chief

Mailing Address: 7700 E. Zayante Road, Felton, CA.
95018

Telephone: 831-335-5100 FAX: 831-335-5199

E-Mail: firechief@zayantefire.com

Website: www.zayantefire.com

Incumbent's Name	Address	Year Elected or Appointed	Term of Office
Garry Herceg	337 Willow Drive. Felton, CA. 95018	2020	4 years
Lyle Fleming	441 Carrol Ave. Felton, CA. 95018	2020	4 years
Kristi Locatelli	7940 E. Zayante Rd. Felton, CA. 95018	2023	2 Years
John Schneider	10217 Vera Ave. Felton, CA. 95018	2023	2 Years
Priva Tarbet	11880 Gladys Ave. Felton, CA 95018	2022	4 Years

Zayante Fire Protection District

Ballot Question:

() Zayante Fire Protection District Parcel Tax

To maintain a reliable daytime response and replacing emergency vehicles. Shall the measure for the Zayante Fire Protection District for \$290.00 for residential, commercial, and parcels listed as miscellaneous improvements; \$50.00 for vacant parcels of less than 5 acres; and \$100.00 for vacant parcels of 5 acres and more be adopted? If adopted, raises an estimated \$440,000 annually and will replace the parcel tax from 2016. The tax would begin July 1, 2025, and run until replaced.

What Your Vote Means

Yes

A "Yes" vote is to approve the special parcel tax.

No

A "No" vote is against the special parcel tax.

For and against Measure ()

For

Against

Ken Boynton

Retired Fire Chief, Director

Les Gardner

Community Resident

Renee Shepherd

Community Resident

Chris Amos

Community Resident

Morgan Scarborough

Community Resident

Kristi Locatelli

ZFD Board Member

Chris Schiermeyer

SLVUSD Superintendent

Jacqui Rice

Former SLVUSD Board Member

No argument against.

Zayante Fire Protection District

Full Text of Measure ():

The Zayante Fire Protection District would like to apply a parcel tax of \$290.00 for residential, commercial, and parcels listed with miscellaneous improvements; \$50.00 for vacant parcels of less than 5 acres; and \$100.00 for vacant parcels of 5 acres or more, to be implemented on July 1, 2025. This would repeal the parcel tax that was implemented in 2016. The new parcel tax will be a \$215.00 annual increase for the residents of our district. This new tax would include an annual adjustment clause used by the County of Santa Cruz.

Purpose: The purpose is to maintain the future viability as a Volunteer Fire Department. This will allow the district to utilize paid daytime staffing to meet community needs when volunteers are out of the district for work. It will also allow the district to maintain and update the emergency response fleet. The Zayante Fire Protection District has a long history of providing excellent service and being fiscally responsible with taxpayers' money. Zayante Fire Protection District receives the lowest tax revenue of any fire district in Santa Cruz County, and is the largest, geographically, in the San Lorenzo Valley.

Zayante Fire Protection District

Argument for Measure ()

The Zayante Fire Protection District has a long tradition of providing excellent and vital service to our mountain community. The district is struggling to sustain the service our community wants and deserves. The Board has made many budget cuts, including laying off staff and cutting salaries. We cannot continue to operate in this manner.

We are asking for a \$215.00 annual increase from residents to sustain our volunteer fire district. The increase in revenue will give us the opportunity to staff our station during the daytime when volunteers are at work. It will also allow us to purchase new fire engines and emergency equipment.

This new parcel rate is approximately \$24 a month. Volunteer fire districts all over the state are being outpriced. The Zayante Fire District Volunteers seek to continue to respond to our neighbors' calls, whether that is a structure fire, vehicle accident, medical emergency, or hazardous conditions.

Please join us in supporting our local volunteers at the Zayante Fire District. They are neighbors serving neighbors.

Ken Boynton

Retired Fire Chief, Director

Les Gardner

Community Resident

Renee Shepherd

Community Resident

Chris Amos

Community Resident

Morgan Scarborough

Community Resident

Kristi Locatelli

ZFD Board Member

Chris Schiermeyer

SLVUSD Superintendent

Jacqui Rice

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