

ZAYANTE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS – REGULAR MEETING
February 13, 2025
7700 E. Zayante Rd
Community Room – 7:30 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.

6.0 CORRESPONDANCE:

6.1 LAFCO Ballot – Election for Special District Regular Member.

7.0 CONSENT AGENDA: Consent Agenda items 7.1- 7.3 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 January 16, 2025 regular meeting minutes.

7.2 Summary: ZFPD Revenue and Expense report through January 31, 2025

7.3 Review of Payroll

8.0 REVIEW CLAIMS:

8.1 **Action Item:** Review and Approve: ZFPD Claims Disbursements January 1, through January 31, 2025.

8.2 Review: Account Receivables – deposits.

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 Committee:

10.2 Supplemental Parcel Tax valued <\$2000 – review 2024 returns. Evaluate cost-benefit.

11.0 NEW BUSINESS:

11.1 **Action Item: Review & Approve Representation Letter- Pheling CPA.**

11.2 **Action Item: Review and Approve Financial Statements Audit Report FY23-24**

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

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

14.0 **ITEMS FOR NEXT AGENDA:**

Next meeting March 20, 2025

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



January 27, 2025

Jeff Maxwell, Fire Chief
Zayante Fire Protection District
7700 East Zayante Rd.
Felton, CA 95018

SUBJECT: ELECTION FOR SPECIAL DISTRICT REGULAR MEMBER ON LAFCO

Dear Chief Maxwell:

The purpose of this letter is to solicit your district's vote for the regular and alternate member seats on LAFCO. The independent special districts in Santa Cruz County are designated three positions on the LAFCO board. The two regular member seats are currently held by Jim Anderson (Felton Fire Protection District) with a term ending in May 2025, and Rachél Lather (Soquel Creek Water District) with a term ending in May 2028. The alternate member seat is currently held by Ed Banks (Pajaro Valley Public Cemetery District) with a term ending in May 2025. **In preparation of Commissioners Jim Anderson (Regular) and Ed Banks (Alternate) expiring terms of office, LAFCO staff will be conducting an election to fill the regular and alternate member seats on the LAFCO board.**

Regular Member Seat Candidates

The three candidates running for LAFCO's special district regular member seat are:

- **Jim Anderson** (Felton Fire Protection District; Incumbent);
- **Lani Faulkner** (Central Fire District); and
- **Tony Nunez** (Pajaro Valley Health Care District)

Alternate Member Seat Candidates

The five candidates running for LAFCO's special district regular member seat are:

- **Jim Anderson** (Felton Fire Protection District);
- **Ed Banks** (Pajaro Valley Public Cemetery District; Incumbent);
- **Lani Faulkner** (Central Fire District);
- **Alina Layng** (San Lorenzo Valley Water District); and
- **Tony Nunez** (Pajaro Valley Health Care District)

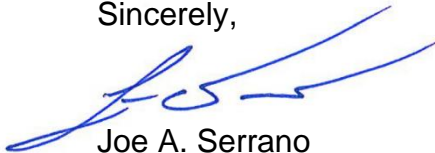
Attachment 1 provides background information for each candidate.

Election Process

The election will be conducted by mail. Each district gets one vote for each position, which shall be executed on the enclosed ballot by either the presiding officer of the district board or by their designee. **The deadline to return the executed ballot to the LAFCO office will be no later than 3:00 p.m. on Wednesday, March 26, 2025.** Ballots can be mailed, hand-delivered, or emailed to the LAFCO office. If emailed, please follow-up by mailing the ballot with an original signature. LAFCO staff will open and tally the ballots at 3:00 p.m. in the LAFCO office. Anyone who wishes to observe the tally should come to the LAFCO office at that time. The Independent Special District Selection Committee rules of procedure are posted on the Policies and Rules page of LAFCO's website: <https://santacruzlafco.org/about/policies-procedures/>

Please contact me at the LAFCO office if you have any questions about the voting process.

Sincerely,



Joe A. Serrano
Executive Officer

Attachments:

- 1) Candidates' Information
- 2) Official Ballot

RECEIVED

JAN 14 2025



LOCAL AGENCY FORMATION COMMISSION OF SANTA CRUZ COUNTY Santa Cruz LAFCO

NOMINATION FOR LAFCO'S SPECIAL DISTRICT REGULAR & ALTERNATE MEMBER SEATS (TERM BEGINNING MAY 2025 AND ENDING IN MAY 2029)

INSTRUCTIONS:

If you are interested in serving as a special district member on LAFCO, please complete and sign the following application. The completed application can be mailed, hand delivered, or emailed (as a PDF with signature) to: 701 Ocean Street, Room 318-D, Santa Cruz, CA 95060 (mailing address) or joe@santacruzlafco.org (email).

Applications must be submitted to LAFCO no later than 3:00 p.m. on January 24, 2025

I am applying for (CHECK ONE):

Table with 2 columns: Position and Checkmark. Rows: Special District Regular Member ONLY (checked), Special District Alternate Member ONLY (checked), Either Position.

Note that water district board members are NOT eligible for the proposed regular member position because a water district board member currently occupies the other regular seat.

NAME: Jim Anderson

MAILING ADDRESS: [Redacted]

PHONE(s): Home: [Redacted] Cell/Business: [Redacted]

EMAIL: jimwanderson@comcast.net

DISTRICT BOARD ON WHICH YOU CURRENTLY SERVE: Felton Fire Protection District

PREVIOUS BOARD, COMMISSION, OR COMMITTEE SERVED (Identify organization[s] and length of term[s]):

Felton Fire Protection District : 1999 - Present

Mtn. Parks Foundation : 1995 - Present

Santa Cruz LAFCO : 2006 - Present

Santa Cruz County Substance Abuse Commission : 2015-2024

S.C. County Sheriff's Advisory Council : 2019-2021

S.C. County R.D.A. Oversight Committee : 2021 - Present

STATEMENT OF INTEREST:

You may attach a separate sheet to present additional qualifications or a statement of interest in serving on LAFCO.

CERTIFICATION:

I certify that the above information is true and correct and I authorize the verification of the information in the application.

Signature of Board Member Interested in Serving on LAFCO (Handwritten signature)

Date: 1-14-2025

Jim Anderson

Statement of Interest

I am a lifelong resident of Santa Cruz County, living in Felton. I have served as a Commissioner on LAFCO since September, 2006. During this time, I have held the position of Chair, Vice Chair and served on both the personnel and budget committees.


I am 1 of 2 special district members representing the 20 independent special districts. I come from the Felton Fire District where I started my career in 1976 as a firefighter and captain for 26 years, then joining the Felton Fire Board in 1999.

In addition to the public sector, my 42-year professional career includes the position of Senior Technical Manager in the telecommunications industry. I retired in October 2015 from my professional career and to date continue my pursuit as a public servant in Santa Cruz County. As with many local government boards, members are always challenged to learn new things and LAFCO is no exception.

I find the many different issues dealt with make it a very interesting and rewarding endeavor of which I enjoy. I have had the pleasure to champion various successful boundary changes over the years as a LAFCO commissioner, including but not limited to, the recent fire consolidation between Central Fire and Aptos/LaSelva Fire Protection Districts as well as the Scotts Valley Fire/Branciforte Fire Consolidation. The purpose of these consolidations is to facilitate the efficient delivery of fire protection to the communities within the affected territories. These consolidations will preserve the current levels of service, maintain local expectations and continue the existing funding sources.

I look forward to supporting all of the 20 independent special districts as the Special District Representative on the LAFCO Board.

Respectfully,



Jim Anderson



LOCAL AGENCY FORMATION COMMISSION OF SANTA CRUZ COUNTY

NOMINATION FOR LAFCO'S SPECIAL DISTRICT REGULAR & ALTERNATE MEMBER SEATS
(TERM BEGINNING MAY 2025 AND ENDING IN MAY 2029)

INSTRUCTIONS:

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Applications must be submitted to LAFCO no later than
3:00 p.m. on January 24, 2025

I am applying for (CHECK ONE):

Special District Regular Member ONLY	<input type="checkbox"/>
Special District Alternate Member ONLY	<input checked="" type="checkbox"/>
Either Position	<input type="checkbox"/>

Note that water district board members are NOT eligible for the proposed regular member position because a water district board member currently occupies the other regular seat.

NAME: EDWARD K. BANKS

MAILING ADDRESS: [REDACTED]

PHONE(s): Home: [REDACTED] Cell/Business: [REDACTED]

EMAIL: EDBANKS@KBKINSURANCE.COM

DISTRICT BOARD ON WHICH YOU CURRENTLY SERVE: PATARO VALLEY PUBLIC CEMETERY DIST.

PREVIOUS BOARD, COMMISSION, OR COMMITTEE SERVED (Identify organization[s] and length of term[s]):

CURRENT SPECIAL DISTRICT ALTERNATE MEMBER TO SANTA CRUZ LAFCO.

STATEMENT OF INTEREST:

You may attach a separate sheet to present additional qualifications or a statement of interest in serving on LAFCO. SEE ATTACHED

CERTIFICATION:

I certify that the above information is true and correct and I authorize the verification of the information in the application.

Ed K Banks
Signature of Board Member Interested in Serving on LAFCO

1-14-2025
Date

Edward K. Banks

Ed Banks, a native Californian, was born in San Francisco and grew up in La Selva Beach. He attended Aptos Elementary School and is a 1966 graduate of Watsonville High School. He received his A.A. degree from Cabrillo College in 1968 and Bachelor of Arts degree from Sonoma State University in 1970. His military commitment commenced as a Naval Reservist in November of 1970, being stationed at Flag Administrative Unit, Naval Air Station Barbers Point, Hawaii. His active-duty assignment concluded in August of 1972, and ultimate honorable discharge in August of 1975.

Ed has been in the insurance profession since 1972, beginning with commercial underwriting assignments at the Hartford Insurance Company, San Francisco, and Fireman's Fund Insurance Company, San Jose. In 1977, he moved back to Watsonville to join the firm of Martin & Friend Insurance Agency. In April of 1996, he merged the agency with Kane-Hall-Palmtag Insurance to form KBK Insurance Agency.

Ed's community service has included service on the following organizations' boards of directors: Insurance Brokers and Agents of the West, Independent Insurance Agents & Brokers of Watsonville (past president), Watsonville National Little League, Watsonville YMCA, Pajaro Valley Chamber of Commerce, Rotary Club of Watsonville (past President 1993-94), Monterey Bay Bank and Watsonville Firefighters' Association. He was a reserve lieutenant for the Watsonville Fire Department from 1981 to 2006. During his 25-year career with the fire department, he successfully completed courses of study in Fire Command Operations and Fire Cause Determination at the National Fire Academy, Emmitsburg, Maryland. He also served on the Santa Cruz County Grand Jury in 1985-86 as well as the Santa Cruz County Hazardous Materials Advisory Commission 2007-2009. In 2010, Ed attended the National Emergency Training Center, Emmitsburg, Maryland, receiving certificates of completion in Community Emergency Response Team Operations and Program Management.

He is past president of the board of directors of the Cabrillo College Foundation as well as past governing board chair and former Area VII Trustee for Cabrillo Community College. Ed currently serves as a trustee of the Pajaro Valley Cemetery District as well as Special Districts alternate member, Santa Cruz County LAFCO.

An avid San Francisco Giants' fan has taken "road trips" with his sons and Father-in-law. Ed also likes gardening, traveling and golf with friends.

Eb\01142025



LOCAL AGENCY FORMATION COMMISSION OF SANTA CRUZ COUNTY

NOMINATION FOR LAFCO'S SPECIAL DISTRICT REGULAR & ALTERNATE MEMBER SEATS (TERM BEGINNING MAY 2025 AND ENDING IN MAY 2029)

INSTRUCTIONS:

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Applications must be submitted to LAFCO no later than 3:00 p.m. on January 24, 2025

I am applying for (CHECK ONE):

Table with 2 columns: Position and Selection. Rows include Special District Regular Member ONLY, Special District Alternate Member ONLY, and Either Position.

Note that water district board members are NOT eligible for the proposed regular member position because a water district board member currently occupies the other regular seat.

NAME: Iwalani (Lani) N. Faulkner

MAILING ADDRESS: [Redacted]

PHONE(s): Home: [Redacted] Cell/Business: [Redacted]

EMAIL: EquityTransitSantaCruz@gmail.com

DISTRICT BOARD ON WHICH YOU CURRENTLY SERVE: Central Fire Board

PREVIOUS BOARD, COMMISSION, OR COMMITTEE SERVED (Identify organization[s] and length of term[s]):

- List of previous roles: Santa Cruz Central Fire Board (Dec 2024 – current), CA State Democratic Delegate (2023 – current), Democratic National Delegate to the 2024 Convention, Elected (2024), Democratic Central Committee Alternate (2022 – current), Mid County Dems Executive Board (Current until 2026), Santa Cruz County Democratic Women’s Club Board (2025 -), Sierra Club Executive Committee, Santa Cruz Group Ventana Chapter (2023 – current), Santa Cruz County Friends of the Rail and Trail, Equity Officer (2022), Community Traffic Safety Coalition, Stakeholder (2022 – current), Climate Action and Adaptation, Planning & Grants with the Office of Response, Recovery and Resilience, Stakeholder (2022 - current), Santa Cruz Metro “ReImagine Metro”, Stakeholder (2022 - 2023), Santa Cruz County Housing Element Community Stakeholder (2023), Caltrans Stakeholder on Housing Working Group (2023), Caltrans Stakeholder on Equity, Engagement and Health Working Group (2023), Rainbow Defense Coalition, Safety and de-escalation volunteer (2023 – current), Santa Cruz City Climate Action Task Force, Stakeholder (2022), Equity Transit, Founder (2021), Little People’s Repertory Theater, Video Production and Grant Assistance (2008 – 2014), Buena Vista Road Association, Boulder Creek, President (2001 - 2004)

STATEMENT OF INTEREST:

You may attach a separate sheet to present additional qualifications or a statement of interest in serving on LAFCO.

Our county is at a critical juncture as we face a number of challenges. Climate change continues to stress our emergency response capabilities, particularly as fire departments strive to maintain economic strength while ensuring safe and effective service amidst rising equipment and resource costs. Compounding this is the increasing pressure on our clean water supply due to prolonged drought and factors affecting water quality. Additionally, the state's mandate to significantly expand housing development over the next eight years—through county and city Housing Elements—will place additional demands on special districts, emergency services, and our natural resources. I am eager to leverage my collaborative skills and experience to work with stakeholders across the county to address these pressing issues.

Currently, I serve on the Central Fire District Board of Directors, an honor that carries personal significance as my grandfather, John A. Gilman, was one of only nine civilian firefighters awarded the Purple Heart for his service in Oahu during the bombing of Pearl Harbor. Moreover, my mother committed decades to volunteering with our local fire auxiliary. I have been a certified NOLS Wilderness Medicine first responder since 2007.

Having spent my formative years in the fire-prone Sierra Nevada Foothills of California, I developed an understanding of the importance of creating defensible spaces and being fire-ready as well as understanding proper installment and care of wells on our property. As a nearly 30-year resident of Santa Cruz County—over a decade in rural areas like Boulder Creek and Happy Valley—I recognize the critical need for community collaboration to mitigate and respond to challenges and disasters and ensuring critical services, including fire prevention, water, and waste management.

As a scientist, woman of color, and educator, I bring a history of facilitating informed and equitable decision-making. I understand the importance of addressing a myriad of complex issues such as agricultural land preservation, population growth, land use, fire protection, water and waste management, and other important considerations which impact our local community members and natural resources. My academic background includes a Master of Science, equipping me with extensive research and analytical experience.

I am committed to contributing my skills and experiences to help our county navigate the challenges ahead. I kindly request your vote in support of my appointment as a LAFCO Commissioner. Thank you for consideration.

CERTIFICATION:

I certify that the above information is true and correct and I authorize the verification of the information in the application.



Signature of Board Member Interested in Serving on LAFCO

January 21, 2025
Date



LOCAL AGENCY FORMATION COMMISSION OF SANTA CRUZ COUNTY

NOMINATION FOR LAFCO'S SPECIAL DISTRICT REGULAR & ALTERNATE MEMBER SEATS (TERM BEGINNING MAY 2025 AND ENDING IN MAY 2029)

INSTRUCTIONS:

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Applications must be submitted to LAFCO no later than 3:00 p.m. on January 24, 2025

I am applying for (CHECK ONE):

Table with 2 columns: Position and Checkmark. Rows: Special District Regular Member ONLY, Special District Alternate Member ONLY (checked), Either Position.

Note that water district board members are NOT eligible for the proposed regular member position because a water district board member currently occupies the other regular seat.

NAME: Alina Layna

MAILING ADDRESS: [Redacted]

PHONE(s): Home: [Redacted] Cell/Business: [Redacted]

EMAIL: alayna@SLVWD

DISTRICT BOARD ON WHICH YOU CURRENTLY SERVE: SLV Water District

PREVIOUS BOARD, COMMISSION, OR COMMITTEE SERVED (Identify organization[s] and length of term[s]):

Environmental and Engineering Committee
SLVWD public committee member 3 terms

STATEMENT OF INTEREST:

You may attach a separate sheet to present additional qualifications or a statement of interest in serving on LAFCO.

CERTIFICATION:

I certify that the above information is true and correct and I authorize the verification of the information in the application.

Signature of Board Member Interested in Serving on LAFCO (Handwritten signature)

Date 1/23/25



LOCAL AGENCY FORMATION COMMISSION OF SANTA CRUZ COUNTY

NOMINATION FOR LAFCO'S SPECIAL DISTRICT REGULAR & ALTERNATE MEMBER SEATS
(TERM BEGINNING MAY 2025 AND ENDING IN MAY 2029)

INSTRUCTIONS:

If you are interested in serving as a special district member on LAFCO, please complete and sign the following application. The completed application can be mailed, hand delivered, or emailed (as a PDF with signature) to: 701 Ocean Street, Room 318-D, Santa Cruz, CA 95060 (mailing address) or joe@santacruzlafco.org (email).

RECEIVED

JAN 24 2025

Santa Cruz LAFCO

Applications must be submitted to LAFCO no later than
3:00 p.m. on January 24, 2025

I am applying for (CHECK ONE):

Special District Regular Member ONLY	<input type="checkbox"/>
Special District Alternate Member ONLY	<input type="checkbox"/>
Either Position	<input checked="" type="checkbox"/>

Note that water district board members are NOT eligible for the proposed regular member position because a water district board member currently occupies the other regular seat.

NAME: Jose Antonio Nunez Palomino

MAILING ADDRESS: [REDACTED]

PHONE(s): Home: _____ Cell/Business: [REDACTED]

EMAIL: tonynun18@gmail.com

DISTRICT BOARD ON WHICH YOU CURRENTLY SERVE: Pajaro Valley Health Care District

PREVIOUS BOARD, COMMISSION, OR COMMITTEE SERVED (Identify organization[s] and length of term[s]):

STATEMENT OF INTEREST:

You may attach a separate sheet to present additional qualifications or a statement of interest in serving on LAFCO.

CERTIFICATION:

I certify that the above information is true and correct and I authorize the verification of the information in the application.

[Signature]
Signature of Board Member Interested in Serving on LAFCO

1/24/2025
Date

Tony Nunez
129 Lynbrook Ct.
Watsonville, CA, 95076
Tonymun18@gmail.com
831-234-6971
1/24/2025

Local Agency Formation Commission (LAFCO)
701 Ocean Street, Room 318-D,
Santa Cruz, CA 95060

Dear Members of the Local Agency Formation Commission,

I am writing to express my interest in serving on the LAFCO Board and to highlight the unique qualifications I bring to this position. As a member of the Board of Directors for the Pajaro Valley Health Care District (PVHCD) since its inception in March 2022, I have been deeply involved in addressing the critical challenges facing health care providers and delivery systems, particularly in underserved communities like the Pajaro Valley. It is essential for the PVHCD, which was formed in 2022 through special legislation, to have a voice at the table as LAFCO continues its important work.

My service on the PVHCD Board has provided me with firsthand experience navigating the intricacies of public agency governance, ensuring sound fiscal accountability, fostering collaborative solutions, and advocating for essential services that impact thousands of lives on the Central Coast. Given LAFCO's role in shaping the future of local government services, I believe it is vital for the PVHCD to contribute its perspective, ensuring that the voices of health care providers are heard and considered during a time of significant strain on the health care system.

Beyond my public service, my professional background has equipped me with the skills and experience necessary to serve on the LAFCO Board effectively. I currently serve as the Marketing and Communications Manager for Community Bridges, a leading human services nonprofit that provides vital services to vulnerable populations across Santa Cruz, Monterey and San Benito counties. In this role, I have honed my abilities to communicate effectively, build consensus, and engage stakeholders.

Prior to my current position, I spent more than a decade as a journalist, including roles as Managing Editor of *The Pajaronian* (4 years, 2018–2022), News Editor of *Good Times* (2 years, 2020–2022), and Managing Editor of the *Press Banner* (2 years, 2020–2022). These positions have given me a strong foundation in analyzing complex issues, understanding diverse perspectives, and ensuring transparency in decision-making.

If appointed to the LAFCO Board, I will bring a fresh perspective rooted in health care equity, public service, and community advocacy. I am committed to ensuring that the PVHCD's mission to safeguard access to essential health care services is integrated into the broader regional planning and policy discussions that LAFCO oversees.

Thank you for considering my application. I would be honored to serve on the LAFCO Board and to contribute to its vital mission. Please feel free to contact me if you have any questions or require additional information.

Sincerely,

Tony Nunez
PVHCD, Board President



LOCAL AGENCY FORMATION COMMISSION OF SANTA CRUZ COUNTY

2025 BALLOT FOR THE SPECIAL DISTRICT
REGULAR & ALTERNATE MEMBER SEATS ON LAFCO

INSTRUCTIONS:

Please check the box to the left of the person you are voting for. Vote ONLY for one candidate in each category.

Table with 3 columns: Candidate, District, Vote By Marking (X). Rows include Jim Anderson (incumbent) - Felton Fire Protection District, Lani Faulkner - Central Fire District, Tony Nunez - Pajaro Valley Health Care District.

Table with 3 columns: Candidate, District, Vote By Marking (X). Rows include Jim Anderson - Felton Fire Protection District, Ed Banks (incumbent) - Pajaro Valley Cemetery District, Lani Faulkner - Central Fire District, Alina Layng - San Lorenzo Valley Water District, Tony Nunez - Pajaro Valley Health Care District.

NEXT STEPS

After voting, please hand-deliver, mail, or email the signed ballot back to LAFCO. If emailed, please follow-up by mailing the ballot with an original signature. The ballots will be counted at 3:00 p.m. on Wednesday, March 26, 2025. Any ballots received after 3:00 p.m. will not be counted.

CERTIFICATION:

I, _____, am voting on behalf of the following independent special district: _____.

Voting Designee Signature

Date



2025 BALLOT FOR THE SPECIAL DISTRICT
REGULAR & ALTERNATE MEMBER SEATS ON LAFCO

INSTRUCTIONS:

Please check the box to the left of the person you are voting for. Vote ONLY for one candidate in each category.

Table with 3 columns: Candidate, District, Vote By Marking (X). Rows include Jim Anderson (incumbent) - Felton Fire Protection District, Lani Faulkner - Central Fire District, Tony Nunez - Pajaro Valley Health Care District.

Table with 3 columns: Candidate, District, Vote By Marking (X). Rows include Jim Anderson - Felton Fire Protection District, Ed Banks (incumbent) - Pajaro Valley Cemetery District, Lani Faulkner - Central Fire District, Alina Layng - San Lorenzo Valley Water District, Tony Nunez - Pajaro Valley Health Care District.

NEXT STEPS

After voting, please hand-deliver, mail, or email the signed ballot back to LAFCO. If emailed, please follow-up by mailing the ballot with an original signature. The ballots will be counted at 3:00 p.m. on Wednesday, March 26, 2025. Any ballots received after 3:00 p.m. will not be counted.

CERTIFICATION:

I, _____, am voting on behalf of the following independent special district: _____.

Voting Designee Signature

Date



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

January 16, 2025

1.0: CALL TO ORDER:

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

Directors present: Fleming, Herceg, Locatelli, Schneider

Staff present: Chief Maxwell

Absent: 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

4.0: PUBLIC COMMENT: None

5.0: PUBLIC HEARING: None

6.0: CORRESPONDANCE:

6.1: None

7.0: CONSENT AGENDA:

7.1: Upon motion by Director Fleming and duly seconded by Director Schneider the consent agenda 7.1 through 7.3 was approved by a unanimous vote of 4/0.

7.2: Summary: ZFDP Revenue and Expense report through December 31, 2024.

7.3: Review of Payroll

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 December 1, 2024, through December 31, 2024, in the amount of \$6,293.47 were approved by a unanimous vote of 4/0.

9.0: CHIEFS REPORT:

9.1: Administration:

- Chief Maxwell Attended County Chiefs Meeting. Received CIRA Audit in preparation for Worker's Comp Program Bid process; Participated in Pehling Financial Statement Audit phase 2 on-site file review. Participated in Elected Official lunch with Senator Laird and Assemblywoman Pellerin with Valley Fire Chiefs for Post Election updates.

- Attended FIRE-EMS Task Team and SCFAIG Board meeting; Firefighters participated in the Lompico Community Center Christmas Parade; Conducted a vehicle inspection with Director Fleming of a 2006 F550 Type 6 Engine in Sacramento.
- All claims, deposits, Journal entries processed in a timely manner.
- Processed continued parcel tax receipts.

9.2: Apparatus: All apparatus are in service.

- All Apparatus are in service.
- Did not conduct monthly siren test due to response.

9.3: Training:

- Monthly training included live fire evolutions. Firefighters on break through January 7, 2025

9.4: Prevention:

- Reviewed proposed changes to Fire Prevention Officers standards.

9.5: Stations and Grounds:

- Station 1 Continued vegetation management as well on drainage ditch winter maintenance.
- Hazard trees removed from station 2
- Bewley's gave a bid for the Z-Room floor for 3 coats of wax.

9.6: Incident Response Summary:

- August total calls: 28
- EMS-8
- Structure Fire-2
- Motor Vehicle Accident-2
- Hazardous material-0
- Gas Investigation-1
- Wires Down-4
- Smoke investigation-0
- Fire Alarm-0
- Public Service-1
- Lift Assist-6
- Illegal Burn-1
- **AID REQUESTS:**
- Watsonville-Structure Fire-1
- Boulder Creek- Structure Fire-1
- Ben Lomond Fire-Landing Zone-1

9.7: Budget:

- Tax Revenue to date: \$337,000.27 including strike team revenues
- Reg and extra help pay, OASDI-SS, UI, Workers Comp to date \$328,677.17 including 2023-2024 Strike Team Payout (This amount is overstated due to a Journal Entry error that charged \$51,439.64 rather than debit the account. Correction in progress.)
- Service and Supply to date: \$100,410.07

10.0: UNFINISHED BUSINESS:

10.1: Finance Committee: Submitted Form 410 and Form 460 with FFPC to conclude Campaign Committee. Finance committee will reconvene to begin workforce study.

11.0: NEW BUSINESS:None

12.0: CLOSED SESSION: N/A

13.0: RE-ADJOURN OPEN SESSION AND REPORTING OF ACTIONS: N/A

14.0: ITEMS FOR NEXT AGENDA:

15.0: ADJOURNMENT: 8:05

NEXT MEETINGS:

February 13, 2025

Jan REV/EXP to date

As Of = @prior-month-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 2025				
		Adopted Budget	Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual	Year-To-Date Spent Pct
Revenues						
GL Key: 689510 – ZAYANTE FPD-GENERAL						
Character: 01 – TAXES						
40100	PROPERTY TAX-CURRENT SEC-GEN	510,789.00	510,789.00	0.00	256,374.96	50.19 %
40110	PROPERTY TAX-CURRENT UNSEC-GEN	10,243.00	10,243.00	134.24	10,450.47	102.03 %
40130	PROPERTY TAX-PRIOR UNSEC-GEN	1,000.00	1,000.00	132.87	544.58	54.46 %
40150	SUPP PROP TAX-CURRENT SEC	3,000.00	3,000.00	606.45	2,394.96	79.83 %
40151	SUPP PROP TAX-CURRENT UNSEC	200.00	200.00	139.79	530.39	265.20 %
40160	SUPP PROP TAX-PRIOR SEC	300.00	300.00	30.89	361.56	120.52 %
40161	SUPP PROP TAX-PRIOR UNSEC	100.00	100.00	42.12	124.36	124.36 %
40196	FIRE PROTECTION TAX	130,000.00	130,000.00	20.00	67,305.35	51.77 %
Total 01 – TAXES		655,632.00	655,632.00	1,106.36	338,086.63	51.57 %
Character: 07 – FINES, FORFEITURES & ASSMNTS						
44142	PENALTIES FOR DELINQUENT TAXES	50.00	50.00	2.94	34.53	69.06 %
44143	REDMPTN PNLTIES FOR DELINQ TXS	50.00	50.00	6.52	68.01	136.02 %
Total 07 – FINES, FORFEITURES & ASSMNTS		100.00	100.00	9.46	102.54	102.54 %
Character: 10 – REV FROM USE OF MONEY & PROP						
40430	INTEREST	15,000.00	15,000.00	0.00	9,507.32	63.38 %
40440	RENTS & CONCESSIONS	1,000.00	1,000.00	350.00	570.00	57.00 %
Total 10 – REV FROM USE OF MONEY & PROP		16,000.00	16,000.00	350.00	10,077.32	62.98 %
Character: 15 – INTERGOVERNMENTAL REVENUES						
40810	ST-NATURAL DISASTER ASSISTANCE	0.00	124,963.13	-101,168.99	124,963.13	100.00 %
40830	ST-HOMEOWNERS' PROP TAX RELIEF	2,414.00	2,414.00	817.95	1,168.50	48.41 %
Total 15 – INTERGOVERNMENTAL REVENUES		2,414.00	127,377.13	-100,351.04	126,131.63	99.02 %
Character: 19 – CHARGES FOR SERVICES						
41306	INSPECTION FEES	7,900.00	7,900.00	0.00	1,973.60	24.98 %
Total 19 – CHARGES FOR SERVICES		7,900.00	7,900.00	0.00	1,973.60	24.98 %
Character: 23 – MISC. REVENUES						
42372	CONTRIBUTIONS AND DONATIONS	3,000.00	3,000.00	500.00	2,630.00	87.67 %
42380	NSF CHECKS	0.00	0.00	0.00	0.00	0.00 %
42384	OTHER REVENUE	34,915.00	34,915.00	0.00	15,123.43	43.31 %
Total 23 – MISC. REVENUES		37,915.00	37,915.00	500.00	17,753.43	46.82 %

Jan REV/EXP to date

As Of = @prior-month-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 2025				
		Adopted Budget	Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual	Year-To-Date Spent Pct
Revenues						
GL Key: 689510 – ZAYANTE FPD-GENERAL						
Character: 25 – OTHER FINANCING SOURCES						
42462	OPERATING TRANSFER IN	25,000.00	-57,450.00	82,450.00	0.00	0.00 %
Total 25 – OTHER FINANCING SOURCES		25,000.00	-57,450.00	82,450.00	0.00	0.00 %
Total 689510 – ZAYANTE FPD-GENERAL		744,961.00	787,474.13	-15,935.22	494,125.15	62.75 %
GL Key: 689520 – ZAYANTE FPD-CAPITAL OUTLAY						
Character: 10 – REV FROM USE OF MONEY & PROP						
40430	INTEREST	2,500.00	2,500.00	0.00	2,031.92	81.28 %
Total 10 – REV FROM USE OF MONEY & PROP		2,500.00	2,500.00	0.00	2,031.92	81.28 %
Character: 25 – OTHER FINANCING SOURCES						
42462	OPERATING TRANSFER IN	0.00	0.00	0.00	0.00	0.00 %
Total 25 – OTHER FINANCING SOURCES		0.00	0.00	0.00	0.00	0.00 %
Total 689520 – ZAYANTE FPD-CAPITAL OUTLAY		2,500.00	2,500.00	0.00	2,031.92	81.28 %
Total Revenues		747,461.00	789,974.13	-15,935.22	496,157.07	62.81 %
Expenditures						
GL Key: 689510 – ZAYANTE FPD-GENERAL						
Character: 50 – SALARIES AND EMPLOYEE BENEF						
51000	REGULAR PAY-PERMANENT	148,940.00	211,810.67	-40,693.88	184,527.25	87.12 %
51010	REGULAR PAY-EXTRA HELP	40,000.00	40,000.00	0.00	-6,540.94	-16.35 %
52010	OASDI-SOCIAL SECURITY	17,258.00	21,519.19	-2,174.65	15,259.33	70.91 %
53010	EMPLOYEE INSURANCE & BENEFITS	0.00	0.00	0.00	0.00	0.00 %
53015	UNEMPLOYMENT INSURANCE	2,000.00	2,000.00	0.00	87.00	4.35 %
54010	WORKERS COMPENSATION INSURANCE	92,476.00	92,476.00	0.00	92,476.00	100.00 %
Total 50 – SALARIES AND EMPLOYEE BENEF		300,674.00	367,805.86	-42,868.53	285,808.64	77.71 %
Character: 60 – SERVICES AND SUPPLIES						
61110	CLOTHING & PERSONAL SUPPLIES	20,000.00	20,000.00	9,352.83	17,270.18	86.35 %
61125	UNIFORM REPLACEMENT	2,000.00	2,000.00	0.00	599.49	29.97 %
61215	RADIO	15,488.00	15,488.00	14,139.17	17,986.67	116.13 %
61221	TELEPHONE-NON TELECOM 1099	9,300.00	9,300.00	2,387.09	5,085.26	54.68 %
61310	FOOD	5,000.00	5,000.00	0.00	0.00	0.00 %
61412	JANITORIAL SERVICES	2,500.00	2,500.00	0.00	0.00	0.00 %
61425	OTHER HOUSEHOLD EXP-SERVICES	500.00	500.00	0.00	202.68	40.54 %
61525	LIABILITY INSURANCE	43,153.00	43,153.00	0.00	43,153.00	100.00 %
61720	MAINT-MOBILE EQUIPMENT-SERV	40,000.00	40,000.00	1,730.66	12,414.56	31.04 %
61721	MAINT-MOBILE EQUIPMNT-SUPPLIES	0.00	0.00	0.00	25.86	0.00 %

Jan REV/EXP to date

As Of = @prior-month-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 2025				
		Adopted Budget	Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual	Year-To-Date Spent Pct
Expenditures						
GL Key: 689510 – ZAYANTE FPD-GENERAL						
Character: 60 – SERVICES AND SUPPLIES						
61725	MAINT-OFFICE EQUIPMNT-SERVICES	1,000.00	1,000.00	0.00	0.00	0.00 %
61730	MAINT-OTH EQUIP-SERVICES	16,329.00	16,329.00	0.00	3,117.92	19.09 %
61845	MAINT-STRUCT/IMPS/GRDS-OTH-SRV	5,000.00	5,000.00	82.53	1,232.42	24.65 %
61846	MAINT-STRUCT/IMPS/GRDS-OTH-SUPP	5,000.00	5,000.00	19.69	30.51	0.61 %
61920	MEDICAL, DENTAL & LAB SUPPLIES	3,000.00	3,000.00	0.00	265.50	8.85 %
62020	MEMBERSHIPS	2,050.00	2,050.00	0.00	1,800.00	87.80 %
62219	PC SOFTWARE PURCHASES	6,000.00	6,000.00	36.97	321.81	5.36 %
62220	PHOTO COPY/PRINTER SUPPLIES	500.00	500.00	76.92	163.17	32.63 %
62221	POSTAGE	1,000.00	1,000.00	0.00	189.80	18.98 %
62223	SUPPLIES	2,000.00	2,000.00	121.12	746.37	37.32 %
62301	ACCOUNTING AND AUDITING FEES	10,650.00	10,650.00	0.00	3,200.00	30.05 %
62304	ATTORNEY	5,100.00	5,100.00	0.00	3,070.14	60.20 %
62314	TAX COLLECTION FEES	3,214.00	3,214.00	0.00	0.00	0.00 %
62367	MEDICAL SERVICES-OTHER	4,000.00	4,000.00	0.00	550.00	13.75 %
62381	PROF & SPECIAL SERV-OTHER	14,900.00	14,900.00	0.00	2,191.10	14.71 %
62420	LEGAL NOTICES	1,000.00	1,000.00	0.00	0.00	0.00 %
62500	EQUIPMENT LEASE & RENT	2,340.00	2,340.00	130.15	1,239.45	52.97 %
62610	RENTS/LEASES-STRUC IMP & GRNDS	25.00	25.00	0.00	25.00	100.00 %
62715	SMALL TOOLS & INSTRUMENTS	2,000.00	2,000.00	0.00	2,818.22	140.91 %
62826	EDUCATION AND/OR TRAINING	9,150.00	9,150.00	300.00	5,395.12	58.96 %
62827	ELECTION EXPENSE-OTHER	5,000.00	5,000.00	-76.65	-2,476.65	-49.53 %
62888	SPEC DIST EXP-SERVICES	12,920.88	12,920.88	-4,373.76	-2,465.56	-19.08 %
62920	GAS, OIL, FUEL	15,000.00	15,000.00	1,260.00	7,471.76	49.81 %
62928	TRAVEL-OTHER(NON-REPT)	500.00	500.00	0.00	0.00	0.00 %
63070	UTILITIES	14,000.00	14,000.00	1,193.43	3,766.28	26.90 %
Total 60 – SERVICES AND SUPPLIES		279,619.88	279,619.88	26,380.15	129,390.06	46.27 %
Character: 70 – OTHER CHARGES						
74230	PRINCIPAL ON FINANCED PURCH	69,536.00	69,536.00	0.00	69,535.92	100.00 %
74420	INTEREST ON FINANCED PURCHASES	18,356.00	18,356.00	0.00	18,355.29	100.00 %
75231	CONTRIB TO OTHER AGENCIES-OTH	725.00	725.00	0.00	716.15	98.78 %
Total 70 – OTHER CHARGES		88,617.00	88,617.00	0.00	88,607.36	99.99 %
Character: 80 – FIXED ASSETS						
86110	BUILDINGS AND IMPROVEMENTS	20,000.00	77,831.27	-39,304.38	7,078.26	9.09 %
86204	EQUIPMENT	0.00	0.00	0.00	0.00	0.00 %

Jan REV/EXP to date

As Of = @prior-month-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 2025				
		Adopted Budget	Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual	Year-To-Date Spent Pct
Expenditures						
GL Key: 689510 – ZAYANTE FPD-GENERAL						
Character: 80 – FIXED ASSETS						
86209	MOBILE EQUIPMENT	47,915.00	130,365.00	167,001.30	93,382.07	71.63 %
Total 80 – FIXED ASSETS		67,915.00	208,196.27	127,696.92	100,460.33	48.25 %
Character: 90 – OTHER FINANCING USES						
90000	OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00 %
Total 90 – OTHER FINANCING USES		0.00	0.00	0.00	0.00	0.00 %
Character: 95 – INTRAFUND TRANSFERS						
95001	INTRA-FUND TRANSFERS-IN	-25,000.00	57,450.00	0.00	-107,450.00	-187.03 %
Total 95 – INTRAFUND TRANSFERS		-25,000.00	57,450.00	0.00	-107,450.00	-187.03 %
Character: 98 – APPROP FOR CONTINGENCIES						
98700	APPROP FOR CONTINGENCIES	8,135.12	8,135.12	0.00	0.00	0.00 %
Total 98 – APPROP FOR CONTINGENCIES		8,135.12	8,135.12	0.00	0.00	0.00 %
Total 689510 – ZAYANTE FPD-GENERAL		719,961.00	1,009,824.13	111,208.54	496,816.39	49.20 %
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	25,000.00	107,450.00	0.00	107,450.00	100.00 %
Total 95 – INTRAFUND TRANSFERS		25,000.00	107,450.00	0.00	107,450.00	100.00 %
Total 689520 – ZAYANTE FPD-CAPITAL OUTLAY		25,000.00	107,450.00	0.00	107,450.00	100.00 %
Total Expenditures		744,961.00	1,117,274.13	111,208.54	604,266.39	54.08 %
		2,500.00	-327,300.00	-127,143.76	-108,109.32	33.03 %

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
689510-62500	545390692	130.15	1	OH734442	12/24/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		119.26		0.00	01/05/2025	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:	119.26							1

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

689510-62500	545390692	130.15	1	OH734442	12/24/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		10.89		0.00	01/05/2025	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
	LATE FEE - NOV 24		ZA	0.00	22	ST LOUIS, 63170-0448		RE	
	Net Amount:	10.89							2

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

Invoice : 545390692 System Computed Total: 130.15 User Computed Total: 130.15 TOTALS MATCH
 Distribution Total: 130.15
 Net Total: 130.15

689510-61221	1224_0094094	138.59	1	OH734439	12/20/2024	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		138.59		0.00	01/05/2025	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 DEC '24		ZA	0.00	22	CITY OF INDUSTRY, CA 91716-053		CC	
	Net Amount:	138.59							3

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

Invoice : 1224_0094094 System Computed Total: 138.59 User Computed Total: 138.59 TOTALS MATCH
 Distribution Total: 138.59
 Net Total: 138.59

689510-62220	483806	76.92	1	OH734440	12/30/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		76.92		0.00	01/05/2025	V125978	P	R1	EF
PHOTO COPY/PRINTER SUPPL	P	0.00		0.00		MONTEREY BAY OFFICE PRODUCTS		EFT	6895
		0.00		0.00		325 VICTOR ST, SUITE A		DX	ZFD0
	OCT 3 - JAN 2 '25 COPY USAGE		ZA	0.00	22	SALINAS, CA 93907		EX	
	Net Amount:	76.92							4

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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	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 : 483806	System Computed Total:	76.92		User Computed Total:	76.92	TOTALS MATCH				
				Distribution Total:	76.92					
				Net Total:	76.92					

689510-63070	JAN25STMT_S2_ELE	42.23	1	OH734441	12/30/2024	GEN		.0000	DS	
ZAYANTE FPD-GENERAL		42.23		0.00	01/05/2025	V129169	P	R1	01	
UTILITIES		0.00		0.00		PACIFIC GAS AND ELECTRIC CO			CHK	6895
		0.00		0.00		PO BOX 997300			DX	ZFDO
	6232273935_0 STN2 ELEC		ZA	0.00	22	SACRAMENTO, CA 95899			EX	
	Net Amount:	42.23								5

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

Invoice : JAN25STMT_S2_ELE	System Computed Total:	42.23		User Computed Total:	42.23	TOTALS MATCH				
				Distribution Total:	42.23					
				Net Total:	42.23					

689510-63070	JAN25STMT_S3_ELE	57.90	1	OH734443	12/30/2024	GEN		.0000	DS	
ZAYANTE FPD-GENERAL		57.90		0.00	01/05/2025	V129169	P	R1	01	
UTILITIES		0.00		0.00		PACIFIC GAS AND ELECTRIC CO			CHK	6895
		0.00		0.00		PO BOX 997300			DX	ZFDO
	2315606476_0 STN3 ELEC		ZA	0.00	22	SACRAMENTO, CA 95899			EX	
	Net Amount:	57.90								6

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

Invoice : JAN25STMT_S3_ELE	System Computed Total:	57.90		User Computed Total:	57.90	TOTALS MATCH				
				Distribution Total:	57.90					
				Net Total:	57.90					

689510-62920	8694987092501	1,260.00	1	OH734444	01/01/2025	GEN		.0000	DS	
ZAYANTE FPD-GENERAL		28.94		0.00	01/05/2025	V30649	P	R4	01	
GAS, OIL, FUEL	P	0.00		0.00		U S BANK NATIONAL ASSOCIATION			CHK	6895
		0.00		0.00		po box 952818			DX	ZFDO
	C2400 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63195-2818			EX	
	Net Amount:	28.94								7

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

689510-62920	8694987092501	1,260.00	1	OH734444	01/01/2025	GEN		.0000	DS	
ZAYANTE FPD-GENERAL		48.32		0.00	01/05/2025	V30649	P	R4	01	
GAS, OIL, FUEL	P	0.00		0.00		U S BANK NATIONAL ASSOCIATION			CHK	6895
		0.00		0.00		po box 952818			DX	ZFDO
	C2400 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63195-2818			EX	
	Net Amount:	48.32								8

* * * 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	8694987092501	1,260.00	1	OH734444	01/01/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		56.58		0.00	01/05/2025	V30649	P	R4	01
GAS, OIL, FUEL	P	0.00		0.00		U S BANK NATIONAL ASSOCIATION		CHK	6895
		0.00		0.00		po box 952818		DX	ZFD0
	C2400 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63195-2818		EX	
	Net Amount:	56.58							9

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

689510-62920	8694987092501	1,260.00	1	OH734444	01/01/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		33.56		0.00	01/05/2025	V30649	P	R4	01
GAS, OIL, FUEL	P	0.00		0.00		U S BANK NATIONAL ASSOCIATION		CHK	6895
		0.00		0.00		po box 952818		DX	ZFD0
	C2400 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63195-2818		EX	
	Net Amount:	33.56							10

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

689510-62920	8694987092501	1,260.00	1	OH734444	01/01/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		46.88		0.00	01/05/2025	V30649	P	R4	01
GAS, OIL, FUEL	P	0.00		0.00		U S BANK NATIONAL ASSOCIATION		CHK	6895
		0.00		0.00		po box 952818		DX	ZFD0
	C2400 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63195-2818		EX	
	Net Amount:	46.88							11

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

689510-62920	8694987092501	1,260.00	1	OH734444	01/01/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		70.49		0.00	01/05/2025	V30649	P	R4	01
GAS, OIL, FUEL	P	0.00		0.00		U S BANK NATIONAL ASSOCIATION		CHK	6895
		0.00		0.00		po box 952818		DX	ZFD0
	B2403 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63195-2818		EX	
	Net Amount:	70.49							12

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

689510-62920	8694987092501	1,260.00	1	OH734444	01/01/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		87.70		0.00	01/05/2025	V30649	P	R4	01
GAS, OIL, FUEL	P	0.00		0.00		U S BANK NATIONAL ASSOCIATION		CHK	6895
		0.00		0.00		po box 952818		DX	ZFD0
	R2466 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63195-2818		EX	
	Net Amount:	87.70							13

* * * 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	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

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

689510-62920	8694987092501	1,260.00	1	OH734444	01/01/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		122.33		0.00	01/05/2025	V30649	P	R4	01
GAS, OIL, FUEL	P	0.00		0.00		U S BANK NATIONAL ASSOCIATION			CHK 6895
		0.00		0.00		po box 952818			DX ZFD0
	W2450 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63195-2818			EX
	Net Amount:	122.33							20

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

689510-62920	8694987092501	1,260.00	1	OH734444	01/01/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		97.00		0.00	01/05/2025	V30649	P	R4	01
GAS, OIL, FUEL	P	0.00		0.00		U S BANK NATIONAL ASSOCIATION			CHK 6895
		0.00		0.00		po box 952818			DX ZFD0
	R2466 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63195-2818			EX
	Net Amount:	97.00							21

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

689510-62920	8694987092501	1,260.00	1	OH734444	01/01/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		81.61		0.00	01/05/2025	V30649	P	R4	01
GAS, OIL, FUEL	P	0.00		0.00		U S BANK NATIONAL ASSOCIATION			CHK 6895
		0.00		0.00		po box 952818			DX ZFD0
	U2490 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63195-2818			EX
	Net Amount:	81.61							22

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

689510-62920	8694987092501	1,260.00	1	OH734444	01/01/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		25.59		0.00	01/05/2025	V30649	P	R4	01
GAS, OIL, FUEL	P	0.00		0.00		U S BANK NATIONAL ASSOCIATION			CHK 6895
		0.00		0.00		po box 952818			DX ZFD0
	U2490 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63195-2818			EX
	Net Amount:	25.59							23

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

689510-62920	8694987092501	1,260.00	1	OH734444	01/01/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		34.55		0.00	01/05/2025	V30649	P	R4	01
GAS, OIL, FUEL	P	0.00		0.00		U S BANK NATIONAL ASSOCIATION			CHK 6895
		0.00		0.00		po box 952818			DX ZFD0
	U2499 - FUEL		ZA	0.00	22	SAINT LOUIS, MO 63195-2818			EX
	Net Amount:	34.55							24

***** 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
689510-61221	6102302290	306.08	1	OH735531	12/28/2024	GEN		.0000	DS
ZAYANTE FPD-GENERAL		306.08		0.00	01/12/2025	V11188	P	R1	01
TELEPHONE-NON TELECOM 10		0.00		0.00		VERIZON WIRELESS		CHK	6895
		0.00		0.00		PO BOX 660108		DX	ZFD0
	JAN '25 CRADLE POINTS		ZA	0.00	22	DALLAS, TX 75266-0108		CC	
	Net Amount:	306.08							1

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

Invoice : 6102302290 System Computed Total: 306.08 User Computed Total: 306.08 TOTALS MATCH
 Distribution Total: 306.08
 Net Total: 306.08

689510-61846	211325	19.69	1	OH735527	01/08/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		19.69		0.00	01/12/2025	V1233	P	R1	EF
MAINT-STRCT/IMPS/GRDS-OT		0.00		0.00		SCARBOROUGH LUMBER & BLDG INC		EFT	6895
		0.00		0.00		PO BOX 66599		DX	ZFD0
	SCREEN/GASKET		ZA	0.00	22	SCOTT VALLEY, CA 95067-6599		EX	
	Net Amount:	19.69							2

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

Invoice : 211325 System Computed Total: 19.69 User Computed Total: 19.69 TOTALS MATCH
 Distribution Total: 19.69
 Net Total: 19.69

689510-61845	0007859451	82.53	1	OH735529	01/01/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		82.53		0.00	01/12/2025	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 - DEC '24 TRASH/RECYCLE		ZA	0.00	22	SAN JOSE, CA 95103-1089		CC	
	Net Amount:	82.53							3

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

Invoice : 0007859451 System Computed Total: 82.53 User Computed Total: 82.53 TOTALS MATCH
 Distribution Total: 82.53
 Net Total: 82.53

689510-62223	701692	121.12	1	OH735528	01/10/2025	GEN		.0000	DS
ZAYANTE FPD-GENERAL		121.12		0.00	01/12/2025	V125980	P	R2	01
SUPPLIES	F	0.00		0.00		COAST PAPER & SUPPLY INC		CHK	6895
		0.00		0.00		151 JOSEPHINE STREET		DX	ZFD0
	PAPER TOWELS/HAND SOAP		ZA	0.00	22	SANTA CRUZ, CA 95060		EX	
	Net Amount:	121.12							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
689510-62219	JAN25_8600	949.18	1	OH736757	01/06/2025	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		19.99		0.00	01/19/2025	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 SUBSCRPTION/ADOBE		ZA	0.00	22	SAINT LOUIS, MO 63179-0428		EX	
	Net Amount:	19.99				United States of America			1
* * * WARNING * * * DATA EXCEPTION =====> Approval not complete									
689510-61720	JAN25_8600	949.18	1	OH736757	01/06/2025	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		40.75		0.00	01/19/2025	V124770 P	R1	01	
MAINT-MOBILE EQUIPMENT-S		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428		DX	ZFD0
	E2448 - PASSPORT TAGS		ZA	0.00	22	SAINT LOUIS, MO 63179-0428		CC	
	Net Amount:	40.75				United States of America			2
* * * WARNING * * * DATA EXCEPTION =====> Approval not complete									
689510-62219	JAN25_8600	949.18	1	OH736757	01/06/2025	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		6.99		0.00	01/19/2025	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			3
* * * WARNING * * * DATA EXCEPTION =====> Approval not complete									
689510-61221	JAN25_8600	949.18	1	OH736757	01/06/2025	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		50.00		0.00	01/19/2025	V124770 P	R1	01	
TELEPHONE-NON TELECOM 10		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428		DX	ZFD0
	STARLINK MONTHLY DEC - JAN '25		ZA	0.00	22	SAINT LOUIS, MO 63179-0428		CC	
	Net Amount:	50.00				United States of America			4
* * * WARNING * * * DATA EXCEPTION =====> Approval not complete									
689510-61720	JAN25_8600	949.18	1	OH736757	01/06/2025	ATTH		.0000	DS
ZAYANTE FPD-GENERAL		320.46		0.00	01/19/2025	V124770 P	R1	01	
MAINT-MOBILE EQUIPMENT-S		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428		DX	ZFD0
	E2448 - SIREN SPEAKER		ZA	0.00	22	SAINT LOUIS, MO 63179-0428		CC	
	Net Amount:	320.46				United States of America			5
* * * WARNING * * * DATA EXCEPTION =====> Approval not complete									
689510-62826	JAN25_8600	949.18	1	OH736757	01/06/2025	ATTH		.0000	DS
ZAYANTE FPD-TRAINING		300.00		0.00	01/19/2025	V124770 P	R1	01	
		0.00		0.00		U S BANK CORPORATE PAYMENT SYS	CHK	6895	
		0.00		0.00		PO BOX 790428		DX	ZFD0
	FDAC COA SCHNEIDER JAN '25		ZA	0.00	22	SAINT LOUIS, MO 63179-0428		EX	
	Net Amount:	300.00				United States of America			6

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		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

689510-62219	JAN25_8600	949.18	1	OH736757	01/06/2025	ATTH		.0000	DS	
ZAYANTE FPD-GENERAL		9.99		0.00	01/19/2025	V124770	P	R1	01	
PC SOFTWARE PURCHASES		0.00		0.00		U S BANK CORPORATE PAYMENT			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				7

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

689510-61720	JAN25_8600	949.18	1	OH736757	01/06/2025	ATTH		.0000	DS	
ZAYANTE FPD-GENERAL		201.00		0.00	01/19/2025	V124770	P	R1	01	
MAINT-MOBILE EQUIPMENT-S		0.00		0.00		U S BANK CORPORATE PAYMENT			CHK	6895
		0.00		0.00		PO BOX 790428			DX	ZFDO
	U2490 - BATTERY		ZA	0.00	22	SAINT LOUIS, MO 63179-0428			CC	
	Net Amount:	201.00				United States of America				8

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

Invoice :	JAN25_8600	System Computed Total:	949.18	User Computed Total:	949.18	TOTALS MATCH
				Distribution Total:	949.18	
				Net Total:	949.18	

689510-61720	463807_ZAY	503.47	1	OH736753	01/15/2025	GEN		.0000	DS	
ZAYANTE FPD-GENERAL		503.47		0.00	01/19/2025	V126022	P	R1	01	
MAINT-MOBILE EQUIPMENT-S	P	0.00		0.00		THE HOSE SHOP INC			CHK	6895
		0.00		0.00		121 INGALLS ST			DX	ZFDO
	E2448 - HOSE ASSEMBLY/FITTINGS			0.00	22	SANTA CRUZ, CA 95060			CC	
	Net Amount:	503.47								9

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

Invoice :	463807_ZAY	System Computed Total:	503.47	User Computed Total:	503.47	TOTALS MATCH
				Distribution Total:	503.47	
				Net Total:	503.47	

689510-61221	000022892029	93.05	1	OH736746	01/13/2025	ATTH		.0000	DS	
ZAYANTE FPD-GENERAL		93.05		0.00	01/19/2025	V127809	P	R1	01	
TELEPHONE-NON TELECOM 10	P	0.00		0.00		AT&T			CHK	6895
		0.00		0.00		PO BOX 9011			DX	ZFDO
	DEC '24 - JAN '25 CALNET SRVC		ZA	0.00	22	CAROL STREAM, IL 60197-9011			CC	
	Net Amount:	93.05								10

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

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		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 :	000022892029	System Computed Total:	93.05	User Computed Total:		93.05	TOTALS MATCH			
				Distribution Total:		93.05				
				Net Total:		93.05				

689510-63070	JAN25STMT_S1_ELE	27.10	1	OH736747	01/07/2025	GEN		.0000	DS	
ZAYANTE FPD-GENERAL		27.10		0.00	01/19/2025	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:	27.10								11

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

Invoice :	JAN25STMT_S1_ELE	System Computed Total:	27.10	User Computed Total:	27.10	TOTALS MATCH
				Distribution Total:	27.10	
				Net Total:	27.10	

689510-61215	SCR_911_JAN25	3,847.50	1	OH736758	01/01/2025	GEN		.0000	DS	
ZAYANTE FPD-GENERAL		3,847.50		0.00	01/19/2025	V13917	P	R1	01	
RADIO		0.00		0.00		SANTA CRUZ REGIONAL 9-1-1			CHK	6895
		0.00		0.00		495 UPPER PARK RD			DX	ZFD0
	DISPATCH FEES - @ 50% FY24/25		ZA	0.00	22	SANTA CRUZ, CA 95065			CC	
	Net Amount:	3,847.50								12

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

Invoice :	SCR_911_JAN25	System Computed Total:	3,847.50	User Computed Total:	3,847.50	TOTALS MATCH
				Distribution Total:	3,847.50	
				Net Total:	3,847.50	

689510-61221	6391	1,704.00	1	OH736756	01/03/2025	GEN		.0000	DS	
ZAYANTE FPD-TELEPHONE		1,704.00		0.00	01/19/2025	V30479	P	R1	EF	
NON-TELECOM	F	0.00		0.00		INTELLISITE LLC			EFT	6895
		0.00		0.00		2400 ROCKEFELLER DR., SUITE 10			DX	ZFD0
	CRADLE POINT 2/26/25-2/25/26			0.00	22	CERES, CA 95307			EX	
	Net Amount:	1,704.00								13

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

Invoice :	6391	System Computed Total:	1,704.00	User Computed Total:	1,704.00	TOTALS MATCH
				Distribution Total:	1,704.00	
				Net Total:	1,704.00	

COUNTY OF SANTA CRUZ

FINANCE ENTERPRISE AFFIDAVIT AND RECORD OF DEPOSIT

Set (Batch) ID

JKM6801022025

ACTTC Deposit No.

JKM6801022025

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

Zayante Fire Protection District

is the sum of Four Thousand Three Hundred Ninety Three Dollars and Seventy Six Cents dollars

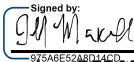
\$ 4,393.76 in settlement of the following accounts to and including the data below:

Subscribed this Thursday, January 2, 2025

Jeff Maxwell 335-5100

PREPARED BY, EXT

Jeff Maxwell - Fire Chief



1/2/2025

HEAD OF DEPARTMENT - NAME & TITLE

by: DEPARTMENTAL APPROVAL

Total Wire Deposit	
Total Cash	-
Total Checks	4,393.76
Total Deposit	\$ 4,393.76

Sum of Lines Below	\$ 4,393.76
--------------------	-------------

Line	GL Key	GL Obj	JL Key	JL Obj	Description	Amount
1	689510	40196			FY2425 PARCEL TAX	20.00
2	689510	62888			FIRE SHELTER GRANT 50/50	4,373.76
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

STATE OF CALIFORNIA

68-88694



THE TREASURER OF THE STATE WILL PAY OUT OF THE IDENTIFICATION NO.

0000112982

0000

FUND NO.
8087

FUND NAME
FISCAL CONSOLIDATED PMT

MO. | DAY | YR.
12 | 30 | 2024

90-1342/1211

68886946

TO: 886946

--- ZAYANTE FIRE PROTECTION DIST
7700 E ZAYANTE RD
FELTON CA 95018-8704

DOLLARS	CENTS
\$****4373.	76

Malia Cohen
MALIA M. COHEN
CALIFORNIA STATE CONTROLLER



⑈121113423⑈ 688869468⑈

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

68-88694

ISSUE DATE: 12/30/2024

CAL FIRE

PO BOX 944246

SACRAMENTO CA 94244

FOR QUESTIONS CONTACT ACCOUNTING DEPARTMENT AT 916/894-9750

VENDOR NAME

VENDOR ID

ZAYANTE FIRE PROTECTION DIST

0000112982

VOUCHER ID

INVOICE ID

PO ID

00627882

7GF24115/01-24

0000732763

AMOUNT PAID

\$4373.76

PAYMENT MESSAGE

ADDITIONAL PAYMENT MESSAGE

*Returns to 62888
11/25/24 claim
60/50 Grant UFC 24/25*

16-49 189
1220

414

QUAIL HOLLOW CIRCLE WATER DISTRICT ASSN.
400 QUAIL HOLLOW CIR.
FELTON, CA 95018

DATE 12/21/21

PAY TO THE ORDER OF Zayante fire District \$ 20 00
Twenty and 00/100 DOLLARS



FOR 07319104

Phil Moady

⑆ 122000496⑆ 1891038802⑈ 0414

40196
FIRE PROT TAX

GL Account / JL Account Amount	Echo GL Account Description	Misc Cd	Receipt Prep ID Ref Dt	AR Reference PO Reference	Pay Bank Bank Slip	Tax 1 Amount Tax 2 Amount	Rec# Hit
Customer ID Text Pt Format	Name	Due Dt	Bill Dt	Product ID	Dep Date	Duty Amount	A/R?
Cust Type ID Cust Type Div PC	Fee Code	Rel Code	Quantity	Pay Reference	Disc Amt	Charge Amount	
689510-40196 20.00	ZAYANTE FPD-GENEFIRE PROTECTION FY2425 PARCEL TAX	ZFD006	JKM68010 01/02/25		99	0.00	1
C99999 NONE DX 05	DEP					0.00	
C99999 T GEN	CR				0.00	0.00	
689510-62888 4,373.76	ZAYANTE FPD-GENESPEC DIST EXP-SE FIRE SHELTER GRANT 50/50	ZFD006	JKM68010 01/02/25		99	0.00	2
C99999 NONE DX 05	DEP					0.00	
C99999 T GEN	CR				0.00	0.00	

System Total

Total for Cash CA 0.00
 Total for Check CK 0.00
 Total for Wire Deposit WI 0.00
 Total for Unspecified ' ' 4,393.76

Set ID: JKM6801022025 System Computed Total: 4,393.76 User Computed Total: 4,393.76 TOTALS MATCH

GRAND TOTAL System Computed Total: 4,393.76 User Computed Total: 4,393.76 TOTALS MATCH

Final Budget Check

 No Budget Errors

GL Account / JL Account Amount	Echo GL Account Description	Misc Cd	Receipt Prep ID	AR Reference Ref Dt	Pay Bank Bank Slip	Tax 1 Amount Tax 2 Amount	Rec# Hit
Customer ID Text Pt Format	Name	Due Dt	Bill Dt	Product ID	Dep Date	Duty Amount	A/R?
Cust Type ID Cust Type Div PC	Fee Code	Rel Code	Quantity	Pay Reference	Disc Amt	Charge Amount	
689510-40440	ZAYANTE FPD-GENERENTS & CONCESSI		JKM68010		99	0.00	1
350.00	RADIO CLUB ROOM RENTAL	ZFD006	01/05/25			0.00	N
C99999 NONE DX 05	DEP					0.00	
C99999 T GEN	CR				0.00	0.00	

System Total

Total for Cash CA 0.00
 Total for Check CK 0.00
 Total for Wire Deposit WI 0.00
 Total for Unspecified ' ' 350.00

Set ID: JKM6801052025 System Computed Total: 350.00 User Computed Total: 350.00 TOTALS MATCH

GRAND TOTAL System Computed Total: 350.00 User Computed Total: 350.00 TOTALS MATCH

Final Budget Check

 No Budget Errors

GL Account / JL Account Amount	Echo GL Account Description	Misc Cd	Receipt Prep ID	AR Reference Ref Dt	Pay Bank Bank Slip	Tax 1 Amount Tax 2 Amount	Rec# Hit
Customer ID Text Pt Format	Name	Due Dt	Bill Dt	Product ID	Dep Date	Duty Amount	A/R?
Cust Type ID Cust Type Div PC	Fee Code	Rel Code	Quantity	Pay Reference	Disc Amt	Charge Amount	
689510-42372	ZAYANTE FPD-GENECONTRIBUTIONS AN		JKM68011		99	0.00	1
500.00	DONATION/RENEATH REDWOODS	ZFD006	01/12/25			0.00	N
C99999 NONE DX 05	DEP					0.00	
C99999 T GEN	CR				0.00	0.00	

System Total

Total for Cash CA	0.00
Total for Check CK	0.00
Total for Wire Deposit WI	0.00
Total for Unspecified ' '	500.00

Set ID: JKM6801122025 System Computed Total: 500.00 User Computed Total: 500.00 TOTALS MATCH

GRAND TOTAL System Computed Total: 500.00 User Computed Total: 500.00 TOTALS MATCH

Final Budget Check

 No Budget Errors

COUNTY OF SANTA CRUZ

FINANCE ENTERPRISE AFFIDAVIT AND RECORD OF DEPOSIT

Set (Batch) ID

JKM6801162025

ACTTC Deposit No.

JKM6801162025

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

Zayante Fire Protection District

is the sum of Four Thousand Five Hundred Seventy Five Dollars and No Cents dollars

\$ 4,575.00 in settlement of the following accounts to and including the data below:

Subscribed this Thursday, January 16, 2025

Jeff Maxwell

PREPARED BY, EXT

FIRE CHIEF - Jeff Maxwell

Signed by:

Jeff Maxwell

1/16/2025

HEAD OF DEPARTMENT - NAME & TITLE

by: DEPARTMENTAL APPROVAL

Total Wire Deposit	4,575.00
Total Cash	-
Total Checks	-
Total Deposit	\$ 4,575.00

Sum of Lines Below	\$ 4,575.00
--------------------	-------------

Line	GL Key	GL Obj	JL Key	JL Obj	Description	Amount
1	689510	51010			AFG SAFER GRANT-STIPENDS REIMB	4,575.00
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

Zayante Fire wire 01-16-25

PAYMENT INFORMATION:

CREDIT: \$4,575.00
EFFECTIVE DATE: 01/16/2025
INPUT FORMAT: ACHCCD+

CREDIT PARTY

DEBIT PARTY

ROUTING ID: 121122676
ACCT: 157519832628

ROUTING ID: 101036151
ACCT:
COMPANY ID: 9101036151

NOTE: PAYMENT ADDENDA FORMAT ERROR

NOTE: INVALID EDI IN ADDENDA DATA

PMT: RMR*IV*FG2310044476001**00000000457500|

TRACE NUMBER: 101036152112777

80: MISC PAY

RECEIVER: ZAYANTE FIRE PROTECTIO
ZZ: 941618870700700

ORIGINATOR: FEMA TREAS 310

=====

GL Account / JL Account Amount	Echo GL Account Description	Misc Cd	Receipt	AR Reference	Pay Bank	Bank Tax 1 Amount	Rec#
Customer ID Text Pt Format	Name	Prep ID	Ref Dt	PO Reference	Bank Slip	Tax 2 Amount	Hit
Cust Type ID Cust Type Div PC	Fee Code	Due Dt	Bill Dt	Product ID	Dep Date	Duty Amount	A/R?
Rel Code	Quantity	Pay Reference	Disc Amt	Charge Amount			
689510-51010	ZAYANTE FPD-GENEREGULAR PAY-EXTR		JKM68011		99	0.00	1
4,575.00	AFG SAFER GRANT-STIPENDS REIMB	HICKSG	01/16/25			0.00	N
C99999 NONE DX 05	DEP					0.00	
C99999 T GEN	CR				0.00	0.00	

System Total

Total for Cash CA	0.00
Total for Check CK	0.00
Total for Wire Deposit WI	0.00
Total for Unspecified ' '	4,575.00

Set ID: JKM6801162025 System Computed Total: 4,575.00 User Computed Total: 4,575.00 TOTALS MATCH

GRAND TOTAL System Computed Total: 4,575.00 User Computed Total: 4,575.00 TOTALS MATCH

Final Budget Check

 No Budget Errors

GL Account / JL Account Amount	Echo GL Account Description	Misc Cd	Receipt	AR Reference	Pay Bank	Bank Tax 1 Amount	Rec#
Customer ID Text Pt Format	Name	Prep ID	Ref Dt	PO Reference	Bank Slip	Tax 2 Amount	Hit
Cust Type ID Cust Type Div PC	Fee Code	Due Dt	Bill Dt	Product ID	Dep Date	Duty Amount	A/R?
		Rel Code	Quantity	Pay Reference	Disc Amt	Charge Amount	
689510-61110	ZAYANTE FPD-GENECLOTHING & PERSO		JKM68013		99	0.00	1
11,278.82	SAFER GRANT	ZFD006	01/31/25			0.00	N
C99999 NONE DX 05	DEP					0.00	
C99999 T GEN	CR				0.00	0.00	

System Total

Total for Cash CA	0.00
Total for Check CK	0.00
Total for Wire Deposit WI	0.00
Total for Unspecified ' '	11,278.82

Set ID: JKM6801312025 System Computed Total: 11,278.82 User Computed Total: 11,278.82 TOTALS MATCH

GRAND TOTAL System Computed Total: 11,278.82 User Computed Total: 11,278.82 TOTALS MATCH

Final Budget Check

 No Budget Errors

COUNTY OF SANTA CRUZ

FINANCE ENTERPRISE AFFIDAVIT AND RECORD OF DEPOSIT

Set (Batch) ID

JKM6801312025

ACTTC Deposit No.

JKM6801312025

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

Zayante Fire Protection District

is the sum of Eleven Thousand Two Hundred Seventy Eight Dollars and Eighty Two Cents dollars

\$ 11,278.82 in settlement of the following accounts to and including the data below:

Subscribed this Friday, January 31, 2025

Jeff Maxwell 335-5100

PREPARED BY, EXT

Jeff Maxwell
BY: DEPARTMENTAL APPROVAL

Jeff Maxwell - Fire Chief

HEAD OF DEPARTMENT - NAME & TITLE

Total Wire Deposit	11,278.82
Total Cash	-
Total Checks	
Total Deposit	\$ 11,278.82

Sum of Lines Below	\$ 11,278.82
--------------------	--------------

Line	GL Key	GL Obj	JL Key	JL Obj	Description	Amount
1	689510	61110			SAFER GRANT	11,278.82
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

Zayante Fire wire 01-31-25

PAYMENT INFORMATION:

CREDIT: \$11,278.82
EFFECTIVE DATE: 01/31/2025
INPUT FORMAT: ACHCCD+

CREDIT PARTY

DEBIT PARTY

ROUTING ID: 121122676
ACCT: 157519832628

ROUTING ID: 101036151
ACCT:
COMPANY ID: 9101036151

NOTE: PAYMENT ADDENDA FORMAT ERROR

NOTE: INVALID EDI IN ADDENDA DATA

PMT: RMR*IV*FG2310045449001**00000001127882|

TRACE NUMBER: 101036154531503

80: MISC PAY

RECEIVER: ZAYANTE FIRE PROTECTIO
ZZ: 941618870700700

ORIGINATOR: FEMA TREAS 310

=====



ZAYANTE FIRE PROTECTION DISTRICT

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

Date: February 13, 2025

To: Board of Directors

Subject: Fire Chief Report

Administration- Attended County Chiefs monthly meeting; attended FIRE-EMS Task Team, Fire Prevention Officers, Fire Investigation Task Force meetings; Scheduled two pre-employment physicals and conducted interviews. Chief Maloon submitted for SAFER Grant reimbursement for December expenses and filed a California Office of Traffic Safety Grant for electric extrication tools at a value of \$67,141. This Grant is a regional application including Boulder Creek, Ben Lomond and Felton. He also submitted an Assistance to Firefighters Grant for hose and nozzles.

Fiscal: All claims, deposits, Journal Entries processed in a timely manner. Rejected an Auditor-Controller Agreement for a 2-year cost increase amendment as we are currently in contract. Processed 2024 parcel tax receipts. Continued dialogue with County Parks re: Supplemental Tax liability. Reviewed final FY 23-24 Financial Statements submitted by Auditor Zach Pehling.

Apparatus & Equipment: All apparatus are in service. Conducted the monthly outdoor emergency siren test. The 2006 Ford F550 Type 6 Wildland Engine (E2447) was delivered and inspected. Monitored E2446 build-up progress at Burton's Fire.

Training – Monthly training included EMS Skills, Tactical Ventilation skills and Rope Rescue techniques.

Prevention – Reviewed proposed changes to Fire Prevention Officers Standards 07,12,13,14,15,16,17,. Met with Quail Hollow Firewise leadership discussing Water Supply concerns.

Station & Grounds – maintained drainage ditches. Obtained Bid for hazard trees at Station 3 and 1 from Davy Tree. Obtained Bid for cut and splitting of Pine at Station 1.

Received delivery of Hardi-Plank for Station 3 and 2 – a California Fire Foundation Grant project.

Station 1 Tile floors were stripped and waxed.

Incident Response Summary: January Total Calls: 35

EMS – 23

Structure Fire – 1

Wildland Fire – 1

Motor Vehicle Accident – 1

Gas Leak – 1

Public Service – 2

Lift Assist – 1

Law Assist – 1

Fire Alarm – 1

Smoke check – 1

(33)

Aid Requests – County Fire/Bonny Doon – Structure Fire – 1 Water Tender

Boulder Creek – Structure Fire – 1 Water Tender

Budget FY24-25

Tax Revenue to date: \$338,086.63 including Strike Team Revenues.

REG and Extra help Pay, OASDI-SS, UI, Workers Comp to date: \$285,808 including 2023 - 2024 Strike Team Payouts.

Services and Supply to date: \$129,390

Jeff Maxwell, Fire Chief

2020 PARCEL TAX TOTALS ORDINANCE 1991-1

DATE	# MAILED	#RETURNED	CALLS	COST	# PAID	% PAID	\$ DEPOSITS
2024	259		2	\$1,559.60			
8/5/2024					12		\$270.00
8/8/2024					13		\$390.00
8/12/2024					24		\$480.00
8/16/2024					19		\$380.00
8/29/2024					22		\$400.00
8/30/2024					25		\$500.00
9/13/2024					32		\$640.00
9/20/2024					5		\$100.00
10/3/2024					2		\$40.00
10/5/2024					5		\$100.00
10/14/2024					6		\$120.00
10/24/2024					2		\$40.00
11/20/2024					4		\$80.00
11/29/2024					1		\$20.00
12/15/2024					4		\$80.00
1/2/2024					1		\$20.00
1/28/2024					2		\$40.00
TOTALS	259	0	2		179	69.11%	\$3,700.00

HISTORY

2011	54.66%	\$10,210.00
2012	50.56%	\$9,305.00
2013	47.18%	\$8,710.00
2014	48.11%	\$8,615.00
2015	53.25%	\$8,545.00
2016	49.50%	\$7,910.00
2017	48.33%	\$7,550.00
2018	45.90%	\$7,165.00
2019	44.10%	\$6,885.00
2020		4745
2021		4820
2022		4455
2023		4055
2024		3700

Zayante Fire Protection District

December 5, 2024

Pehling, Zach

Dear Pehling, Zach:

This representation letter is provided in connection with your audit of the Zayante Fire Protection District as of June 30, 2023 and June 30, 2024 and for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of Zayante Fire Protection District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of **December 5, 2024**:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement date **December 5, 2024**, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements summarized in the attached schedule⁸ and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.

- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes,⁷ and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have *no knowledge of any* fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have *no knowledge of any* allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We *are not aware of any pending or threatened* litigation, claims, and assessments whose effects should be considered when preparing the financial statements *and we have not consulted legal counsel concerning litigation, claims, or assessments.*
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

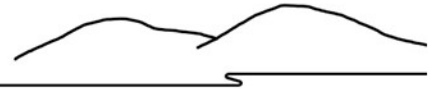
- *There have been no* communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
 - Zayante Fire Protection District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
 - We have disclosed to you all guarantees, whether written or oral, under which Zayante Fire Protection District is contingently liable.
 - We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
 - For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
 - We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
 - We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
 - There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
 - Zayante Fire Protection District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
 - We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
 - We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
 -
-

Zayante Fire Protection District

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 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, 2024, 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, 2024, 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.

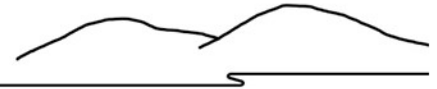
Responsibilities of Management for the Financial Statements

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

Zayante Fire Protection District

**Audit Report
June 30, 2024**

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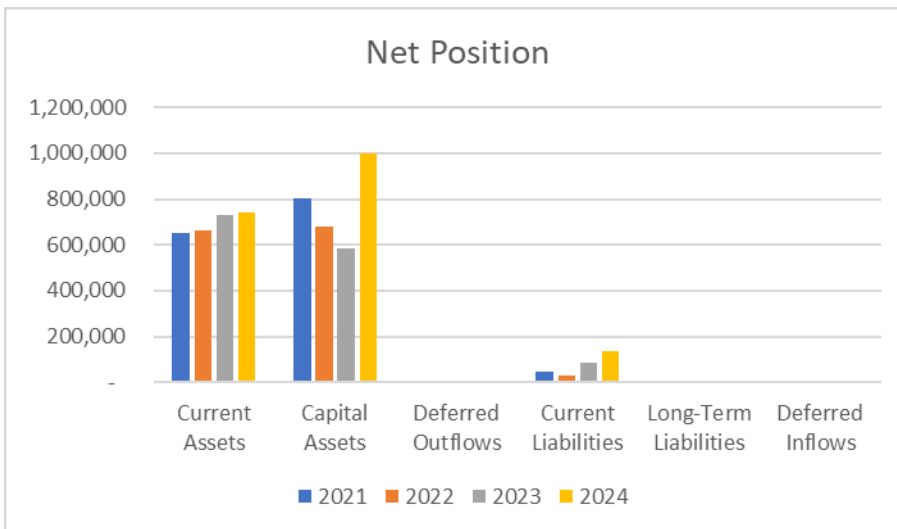
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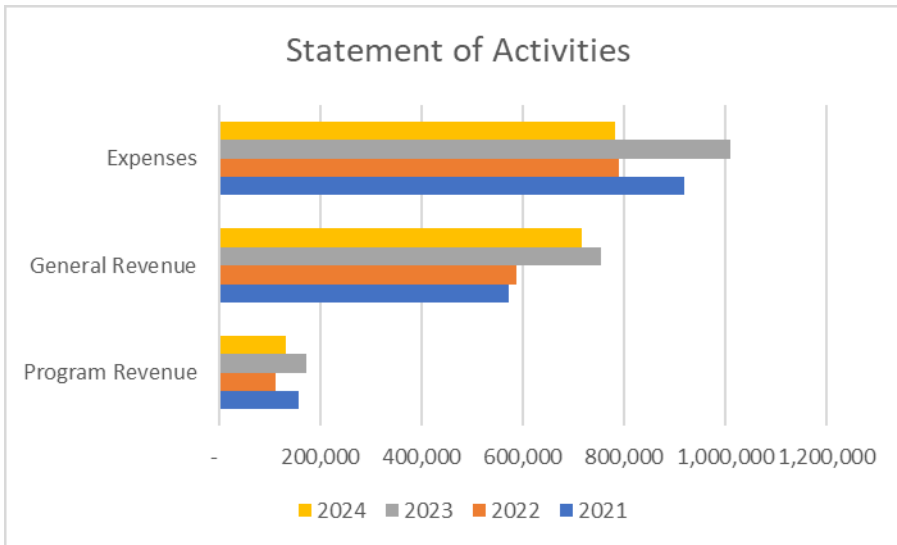
Zayante Fire Protection District

Management's Discussion and Analysis Fiscal Year Ending June 30, 2024

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, 2024, based on currently known facts, decisions, or conditions, as well as a comparative analysis of changes in the District's financial position between FY 2023-2024 and FY 2022-2023. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

Financial Highlights





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 2024, the District had \$3,611,155 invested in a range of capital assets, including land, structures, vehicles and equipment.

Economic Factors and Next Year's Budget

The FY24 cash balance increased due to decreased salary and benefit expenses realized by a vacated 40-hour Fire Captain position combined with decreased service and supply expenditures, while total asset value will be increasing as Capital Outlay purchases were realized. Our Net Position increased from 2023 to 2024 with depreciation expense as the principal contributor reflecting a healthy net position.

During FY2022-2023, the fire administration transitioned in June 2023 with the resignation 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 2022-2024 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. This event contributed to higher than normal expenditures to repair the facility.

Fiscal Year 2023-2024 budget control measures continued 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 surplused two obsolete fire engines and a staff vehicle to reduce maintenance cycle expense and reduced asset values in 2023. The District engaged in a Lease Purchase of a 2024 Type 3 4x4 Wildland Fire Engine to amortize the fiscal impact of a capital purchase over 6 years and it was delivered in January 2024. A used Type 6 wildland Engine was purchased from Capital Outlay funds for \$64,000 increasing response capacity and fleet asset values and it was accepted in April 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 over several years. The passing of Measure O 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 including cost of personnel services and supplies. The District response to balance the budget comes with decreased service and supply expense and reduced daytime staffing.

The District initiated a Parcel Tax ballot measure in fall 2024 and with the passage of Measure T additional revenue will be available to augment daytime staffing and make modest contributions to the Capital Outlay fund for fire apparatus funding.

Other Fiscal Matters

The District will continue to pursue DHS/FEMA grants to help offset cost of equipment where opportunity presents. In 2024, FEMA awarded a SAFER grant for firefighter recruitment and retention that has paid modest stipends for firefighters sleeping over at the station and funding the purchase protective clothing for new firefighters. In 2023-2024 the District received a Rural Fire Capacity grant for \$4393 for wildland firefighting fire shelters. Additionally, the District received \$15,000 from the California Fire Foundation to aid in hardening Fire Stations 2 & 3 and \$29,000 to purchase a Slip-On Tank package for a pick up from the Department of Interior Wildland firefighting program.

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, 2024**

	<u>General Fund</u>	<u>Capital Fund</u>	<u>Total</u>
<u>ASSETS</u>			
<u>Assets:</u>			
Cash	\$ 634,040	\$ 106,032	\$740,072
Accounts Receivable	-	-	-
Deposits & Prepaid Expenses	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	634,040	106,032	\$740,072
	<hr/>	<hr/>	<hr/>
<u>LIABILITIES & FUND BALANCES</u>			
<u>Liabilities:</u>			
Accounts Payable	23,002	-	23,002
Accrued Payroll	43,899	-	43,899
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	66,901	-	66,901
	<hr/>	<hr/>	<hr/>
<u>Fund Balances:</u>			
Unassigned	562,139	-	562,139
Restricted	5,000	-	5,000
Assigned	-	106,032	106,032
	<hr/>	<hr/>	<hr/>
Total Fund Balance	567,139	106,032	673,171
	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES & FUND BALANCE</u>	<u>\$ 634,040</u>	<u>\$ 106,032</u>	<u>\$740,072</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, 2024
Total Fund Balances - Governmental Funds	\$ 673,171
<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	3,611,155
Less: Accumulated Depreciation	(2,613,348)
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.	(380,054)
Net Position	\$ 1,290,923

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, 2024

<u>REVENUE</u>	<u>General Fund</u>	<u>Capital Fund</u>	<u>Total</u>
Tax Revenue	\$ 519,120	\$ -	\$ 519,120
Fire Protection Tax	147,124	-	147,124
Charges for Service	4,165	-	4,165
Interest & Investment Earnings	15,626	6,250	21,876
License & Permits	-	-	-
Grants & Contributions	126,172	-	126,172
Miscellaneous	37,618	-	37,618
TOTAL REVENUE	849,825	6,250	856,075
<u>EXPENDITURES</u>			
Capital Assets	532,899	-	532,899
Debt Service:			-
Principle	66,535	-	66,535
Interest	21,483	-	21,483
Salaries and Employee Benefits	424,094	-	424,094
Repairs and Maintenance	57,923	-	57,923
Services, Supplies and Refunds	173,236	-	173,236
TOTAL EXPENDITURES	1,276,170	-	1,276,170
Excess (Deficit) Revenues over Expenditures	(426,345)	6,250	(420,095)
Other Financing Sources	450,000	-	450,000
Transfer in/(out)	90,665	(90,665)	-
<u>CHANGE IN FUND BALANCE</u>	114,320	(84,415)	29,905
<u>FUND BALANCE, BEGINNING OF YEAR</u>	452,819	190,447	643,266
<u>FUND BALANCE, END OF YEAR</u>	\$ 567,139	\$ 106,032	\$ 673,171

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, 2024
Net Change in Fund Balances - Total Governmental Funds	\$ 29,905
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	537,879
Less: Current Year Depreciation Expense	(112,851)
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	(10,531)
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:	(380,354)
Change in Net Position of Governmental Activities	\$ 64,048

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, 2024

<u>ASSETS</u>	<u>2024</u>
<u>Current Assets:</u>	
Cash	\$ 740,072
Accounts Receivable	-
Deposits & Prepaid Expenses	-
Total Current Assets	<u>740,072</u>
<u>Capital Assets:</u>	
Land	76,106
Buildings & Improvements	1,095,312
Firefighting Equipment	2,439,737
Construction in Progress	-
Less: Accumulated Depreciation	<u>(2,613,348)</u>
Total Capital Assets	<u>997,807</u>
TOTAL ASSETS	<u>1,737,879</u>
<u>DEFERRED OUTFLOW</u>	
GASB 68 Pension	<u>-</u>
TOTAL DEFERRED OUTFLOW	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>1,737,879</u>
<u>LIABILITIES</u>	
<u>Current Liabilities:</u>	
Accounts Payable	23,002
Accrued Payroll Liabilities	43,899
Current Portion	<u>69,536</u>
Total Current Liabilities	<u>136,437</u>
<u>Long-term Liabilities:</u>	<u>310,518</u>
TOTAL LIABILITIES	<u>446,955</u>
<u>DEFERRED INFLOWS</u>	
GASB 68 Pension	<u>-</u>
TOTAL DEFERRED INFLOWS	<u>-</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS	<u>446,955</u>
<u>NET POSITION</u>	
Net Investment in Capital Assets	617,753
Restricted	5,000
Unrestricted	<u>668,171</u>
TOTAL NET POSITION	<u>\$ 1,290,924</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, 2024

		Operating Revenues		
	Expenses	Charges for Services	Grants and Contributions	Excess of Revenues/(Expenses)
<u>Governmental Activities</u>				
Public Protection	\$ 668,645	\$ 4,165	\$ 126,172	\$ (538,308)
Depreciation (Unallocated)	112,851	-	-	(112,851)
Total Governmental Activities				(651,159)
 General Revenues:				
Tax Revenue				519,120
Fire Fee				147,124
Change in Faie Value of Investments				-
Interest & Investment Earnings				21,876
License, Permits & Rents				-
Miscellaneous				27,087
Total General Revenues				715,207
 NET CHANGE IN NET POSITION				 64,048
 NET POSITION, BEGINNING OF YEAR				 1,226,877
 NET POSITION, END OF YEAR				 \$ 1,290,924

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, 2024

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, 2024

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, 2024

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, 2024**

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
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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, 2024**

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, 2024</u>
County Cash	\$ 740,072
Deposits in Financial Institutions	-
Total	<u>\$ 740,072</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, 2024

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, 2024, the District had \$0 in Accounts Receivable.

On June 30, 2023, 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, 2024, the District had \$23,002 in AP.

On June 30, 2023, the District had \$31,317 in AP.

Zayante Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED June 30, 2024**

Note 6 Long-Term Liabilities

Long-term liabilities at June 30, 2024, consisted of the following:

	Beginning	Additions	Reductions	Ending
Kansas Bank	-	450,000	(69,946)	380,054
	<u>\$ -</u>	<u>\$ 450,000</u>	<u>\$ (69,946)</u>	<u>\$ 380,054</u>

In 2024 the District entered into a capital lease with Kansas State Bank for the purchase of an HME engine. The loan bears interest at a rate of 4.79%, per annum.

Kansas Bank payemnts for the year-ended June 30,

	Interest	Principal	Total
2025	18,355	69,536	87,891
2026	16,016	71,875	87,891
2027	12,309	75,582	87,891
2028	8,410	79,481	87,891
2029	4,311	83,580	87,891
	<u>\$ 59,401</u>	<u>\$ 380,054</u>	<u>\$ 439,456</u>

Note 7 – 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 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

Zayante Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED June 30, 2024**

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, 2024 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>		
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

Zayante Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED June 30, 2024**

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 8– Subsequent Events

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

Zayante Fire Protection District

Supplemental Information

June 30, 2024

Zayante Fire Protection District

Statement of Revenues, Expenditures & Change in Fund Balance Budget and Actual For the Year Ended June 30, 2024

<u>REVENUE</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Tax Revenue	\$ 306,252	\$ 519,120	\$ 212,868
Fire Protection Tax	110,000	147,124	37,124
Charges for Service	2,950	4,165	1,215
Grants & Contributions	97,019	126,172	29,153
Interest & Investment Earnings	10,500	21,876	11,376
Miscellaneous	37,001	37,618	617
TOTAL REVENUE	563,722	856,075	292,353
 <u>EXPENDITURES</u>			
Capital Assets	85,077	532,899	(447,822)
Debt Service:			
Principle	66,535	66,535	-
Interest	21,483	21,483	-
Salaries and Employee Benefits	406,646	424,094	(17,448)
Repairs and Maintenance	59,807	57,923	1,884
Services, Supplies and Refunds	215,600	173,236	42,364
Total Expenditures	855,148	1,276,170	(421,022)
Other Financing Sources		450,000	
CHANGE IN FUND BALANCE	(291,426)	29,906	
FUND BALANCE, BEGINNING OF YEAR		643,266	
FUND BALANCE, END OF YEAR		\$ 673,171	