



PAJARO VALLEY FIRE PROTECTION DISTRICT
562 CASSERLY RD, WATSONVILLE, CA (831)722-6188

AGENDA & PUBLIC NOTICE

REGULAR MEETING OF THE BOARD OF DIRECTORS
of the

PAJARO VALLEY FIRE PROTECTION DISTRICT

on

Thursday, December 18th, 2025

Meeting to be held at the Pajaro Valley Fire Station

562 Casserly Rd, Watsonville, CA 95076 commencing at 5:00 p.m.

1.0 Call to Order

1.1 Pledge of Allegiance

1.2 Call Meeting to Order - Roll Call

Director Erbe, Director Dellamonica, Director Moules, Director Sampson, Director Martone

2.0 Agenda Amendments

Per Government Code §54954.2, the legislative body may take action on items of business not appearing on the posted agenda under any of the three conditions stated below. Prior to discussing any item pursuant to this subdivision, the legislative body shall publicly identify the item.

(1) Upon a determination by a majority vote of the legislative body that an emergency situation exists, as defined in §54956.5.

(2) Upon a determination by a two-thirds vote of the Board members present at the meeting (i.e. 4 if 5 are present) , or, if less than two-thirds of the members are present, a unanimous vote of those members present, that there is a need to take immediate action and that the need for action came to the attention of the District after the agenda was posted as specified in subdivision (a) of §54956.5. 1

(3) The item was agendaized at a prior meeting of the Board not more than five calendar days before the date action is taken on the item, and at the prior Board meeting the item was continued to the Board meeting at which action is being taken.

2.1 Additions to Agenda

3.0 Oral Communications

Public Comment on matters not on the agenda: Public Comment should ordinarily be limited to 3 minutes per person. There can be no deliberation or action on items not on the agenda. The Board may refer a matter to staff or schedule discussion for future meetings. The public should address the Board on items on the agenda during the Boards consideration of the item.

3.1 Public Oral Communication

3.2 Staff Oral Communication

3.3 Board Oral Communication



PAJARO VALLEY FIRE PROTECTION DISTRICT
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4.0 Consent Agenda

Matters listed under the Consent Agenda will be acted upon by one motion affirming the action recommended. There will be no separate discussion on items unless members of the Board or Staff request the removal of an item for separate action.

- 4.1 Minutes** – Approval of the minutes from the Regular Board meeting on November 12th, 2025.
- 4.2 Claims Disbursement** – Expenditure report, Vendor & Deposit summary, Year to Date Financial Report and American Express Statement

Motion:

Second:

All in favor:

5.0 Presentations

- 5.1** Pajaro Valley Chief's Report & Run Report for November
- 5.2** Watsonville Run Report for November

6.0 Committee Reports

Standing Committees are subject to all Brown Act requirements. Ad hoc committees are not subject to the Brown Act noticing and agenda requirements. A written agenda is prepared and posted at least 72 hours prior to standing committee meetings. An opportunity is provided for public input at standing committee meetings.

- 6.1** Strategic Planning Committee – None
- 6.2** Finance Committee – None
- 6.3** Audit Committee – BC Urbani will give report during Tab 8.4
- 6.4** LAFCO Ad HOC Committee – Chair Martone & Director Dellamonica
- 6.5** BESS Working Group – Chair Martone & Director Dellamonica
-BESS handout from Karell Reader received at meeting 12-18-25

7.0 Continuing Business

7.1 2026 Regular Board Meeting Schedule Discussion

Board to review the 2026 meeting schedule and make any necessary changes.

Recommended Action: Board to discuss, change and approve the 2026 Regular Board of Directors meeting schedule for 2026.

Motions

- *To approve the presented 2026 PVFPD Regular Board of Directors meeting schedule for 2026*

Motion:

Second:

Roll Call Vote:

7.2 Pajaro Valley FPD / Watsonville FD Contract Update

The Board will receive an update if there has been a response from Watsonville City Fire Department representatives.

Recommended Action: Discuss and/or give any directions to staff if needed.



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8.0 New Business

All items listed in New Business are intended to provide an opportunity for public discussion and board deliberation of each item listed. The following procedure pertains to each New Business Item: 1) Board/Staff Member Explanation; 2) Board of Directors Questions; 3) Public Comment; 4) Board Member Deliberation; 5) Decision.

8.1 Board to recognize Deputy Fire Marshall/Fire Captain Chris Walters for his years of service to Pajaro Valley Fire District

Board to thank Chris for his service to Pajaro Valley FPD and wish him the best with his retirement starting at the end of 2025.

Recommended Action: No action needed.

8.2 Deficit Spending and Add Additional Staffing

Board to discuss deficit spending and add additional staffing on the fire engine.

Recommended Action: Board to have discussion, give directions to staff and/or make a motion if needed.

Motion:

Second:

Roll Call Vote

8.3 Pajaro Valley Fire Board Meeting Procedures

Board to discuss and make any necessary changes to the Pajaro Valley Fire Board Meeting Procedures

Recommended Action: Board to have discussion, make changes, give directions to staff and/or make a motion if needed.

Motion:

Second:

Roll Call Vote

8.4 2024-2025 District Annual Audit Review

Board to review the district's 2024-2025 Annual Audit documents and report from BC Urbani.

Recommended Action: No action needed.

9.0 Correspondence

9.1 Don Jarvis email from November 11th, 2026 regarding the 2025 218 Benefit Assessment Engineers Report

9.2 Becky Steinbruner email from December 15, 2025 regarding BESS facility water run off.

10.0 Agenda items for the next meeting

2026 Chair, Vice Chair, Committee appointments

11.0 Adjournment

Motion:

Second:

All in favor:

Time:



PAJARO VALLEY FIRE PROTECTION DISTRICT
562 CASSERLY RD, WATSONVILLE, CA (831)722-6188

Note: The Board Chair requests that if you have any questions or wish clarification or additional information about any item on the agenda or contained in the attached materials, please call the Fire Chief at (831) 722-6188 before the meeting. Information regarding items on the agenda may be reviewed at that Pajaro Valley Fire Station located at 562 Casserly Rd, Watsonville, CA 95076, or you may view the agenda on our website www.pajarovalleyfire.com

Members of the Pajaro Valley Fire District Board of Directors shall attend meetings in person unless remote participation is permitted by law. In the event that any member of the Board participates in a meeting by teleconference or video conference, pursuant to the Ralph M. Brown Act, Government Code Section 54953, all votes shall be by roll call. Members of the public that wish to attend and/or participate in a meeting may do so in person.

Americans with Disability Act

The Pajaro Valley Fire station is an accessible facility. If you wish to attend a meeting and you will require assistance in order to attend and /or participate, please call the district at (831) 722-6188 in advance of the meeting and every effort will be made to accommodate your attendance and participation.



PAJARO VALLEY FIRE PROTECTION DISTRICT
562 CASSERLY ROAD, WATSONVILLE, CA (831) 722-6188

MINUTES OF THE REGULAR MEETING FOR THE BOARD OF DIRECTORS OF THE
PAJARO VALLEY FIRE PROTECTION DISTRICT

Wednesday, November 12, 2025

1.0 Call to Order at 5:03pm

1.1 Pledge of Allegiance

1.2 Call Meeting to Order - Roll Call

Present: Director Dellamonica, Director Erbe, Director Moules, Director Martone
Director Sampson

2.0 Agenda Amendments

2.1 Additions to Agenda- NONE

3.0 Oral Communications

3.1 Public Oral Communication

Chair Martone requested to move Public Comment to the end of the meeting to allow for all business to be completed in a timely manner.

3.2 Staff Oral Communication

3.3 Board Oral Communication

4.0 Consent Agenda

4.1 Minutes – Approval of the minutes the Regular Board meeting on October 21, 2025.

Becky Steinbruner addressed the Board regarding corrections to the minutes related to the spelling of last names of those who spoke at the meeting.

**4.2 Claims Disbursement – Expenditure report, Vendor & Deposit summary, Year to Date
Financial Report and American Express Statement**

Motion: By Director Dellamonica to accept the minutes with corrections to the names as stated by Steinbruner.

Second: Director Moules

All in favor: All

5.0 Presentations

5.1 Pajaro Valley Chief's Report & Run Report for October

BC Urbani reported on the following:

- Calls of significance: vehicle accident on Casserly Rd. required extrication; assisted Watsonville Fire with structure fire; staged for shooting call

- New TV was added in the Board room.
- Bay Door was repaired.
- New engineer position filled.
- Personnel attended Trunk or Treat events and Trash Talkers on Casserly Rd.
- R2 occupancy inspections- 10 out of 13 completed, schools 8 out of 9

Director Dellamonica expressed disappointment that District was not acknowledged by Trash Talkers in their publicity. Chair Martone attended event for TrashTalkers and stated that they thanked the Board at the event.

5.2 Watsonville Run Report for October

No questions by the Board.

6.0 Committee Reports

6.1 Strategic Planning Committee – None

6.2 Finance Committee – None

6.3 Audit Committee – None

6.4 LAFCO Ad HOC Committee – Chair Martone & Director Dellamonica give report in 7.2

Chair Martone and Director Dellamonica stated that all tasks requested by LAFCO have been completed. Waiting for Will-Serve letter from LAFCO.

6.5 BESS Working Group – Chair Martone & Director Dellamonica

Director Dellamonica stated that the purpose of the group is to gather information from public comment. Chair Martone contacted the Santa Cruz County Board of Supervisors to discuss support to approve a draft ordinance. A member of the public expressed concern regarding the protective language. Chair Martone stated that the group is addressing the concern.

7.0 Continuing Business

7.1 Ordinance 2025-15 Pajaro Valley FPD 2025 Fire Code Ordinance (Second Reading)

Board to review and conduct the second reading Ordinance 2025-15.

- *Board receives staff report*

BC Urbani presented adoption of fire code and reviewed the process of adoption. Copies have been made available at the administrative offices and on the website. Three separate motions will be needed.

- *Board clarifying questions for staff*
- *PUBLIC HEARING – Board Chair opens public hearing for public comment at 5:22pm*
 - Ramon Gomez- Thanked Board for their service and encouraged adoption of the fire code ordinance.
 - Becky Steinbruner- Expressed concern with the Environmental Checklist form and requested stronger language in the fire code as it relates to the BESS project impacts to operations, personnel, the community and the environment.
 - A member of the public spoke about a video regarding the battery dangers; presented an article regarding the Moss Landing incident to the Board for their review.

- A member of the public asked the Board if they are supporting the BESS ordinance and requested a plume study.

Chair Martone reminded the speakers that the item being discussed is the Fire Code.

- *Board Chair closes public hearing at 5:32pm*
- *Board Discussion and deliberation*

BC Urbani reviewed the process that was followed and where copies are available and posted for public review.

Motions

- ***Board reviews the Environmental Check List as submitted and make a motion directing staff to make appropriate filings.***

Motion: Director Dellamonica

Second: Director Sampson

All in favor: All

- ***Board to entertain a motion to suspend the second reading of Ordinance 2025-15 due to time.***

Motion: Vice Chair Moules

Second: Director Dellamonica

All in favor: All

- ***Board shall entertain a motion to adopt Ordinance 2025-15, “An Ordinance Adopting the 2025 California and 2024 International Fire Codes with Amendments”***

Motion: Director Dellamonica

Second: Director Sampson

All in favor: All

7.2 Pajaro Valley FPD / Watsonville FD Contract Update

The Board will receive an update if there has been a response from a Watsonville City Fire Department representatives.

Recommended Action: Discuss and/or give any directions to staff if needed.

Chief Wilson stated that the Board sent a letter to City of Watsonville and Watsonville Fire. An informal discussion was held with the chief, nothing formal has been received from City. Director Dellamonica stated that the City of Watsonville has had the request for a year with no action. BC Urbani stated that they still have some time to respond. The Board agreed to move the item to the next board meeting on Dec. 18th.

8.0 New Business

8.1 Resolution 2025-17 Board Member Workers Compensation Coverage

Board to receive staff report and review Resolution 2025-17 Board Member Workers Compensation Coverage

Recommended Action: If Board desires, adopt by motion Resolution 2025-17.

BC Urbani reported that a resolution is needed for the insurance group. Board members are considered volunteers and are excluded from automatic Workers Compensation coverage. A resolution can be extended if the Board adopts a resolution.

Motion: Director Sampson

Second: Vice Chair Moules

All in favor: All

8.2 Board to approve 2025 218 Benefit Assessment Engineers Report

Board to review the 2025 218 Benefit Assessment Engineers Report and receive a report from the LAFCO Ad Hoc Committee.

Recommended Action: *Board make a motion to except the 2025 218 Benefit Assessment Engineers Report.*

Chair Martone and Director Dellamonica stated that there was some language they didn't agree with but it doesn't impact the outcome. The report will be available once approved.

Comment by Becky Steinbruner: expressed concern with SCI's findings.

Motion: Director Erbe

Second: Vice Chair Moules

Roll Call Vote: Director Erbe, Yes; Director Sampson, Yes; Vice Chair Moules, Yes; Director Dellamonica, Yes; Chair Martone, Yes

8.3 Deficit Spending and Add Additional Staffing

Board to discuss deficit spending and add additional staffing on the fire engine.

Recommended Action: *Board to have discussion, give directions to staff and/or make a motion if needed.*

Director Dellamonica recommended holding off discussing deficit spending until the Board receives the Will-Serve letter from the County of Santa Cruz. The Board will move item to Dec meeting.

Motion: No Motion- the Board will discuss at the next meeting

Second:

Roll Call Vote

8.4 2026 Regular Board Meeting Schedule Discussion

Board to discuss the 2026 meeting schedule and when the meetings will be scheduled.

Recommended Action: *Board to have discussion and give directions to staff to prepare the 2026 Regular Board meeting schedule for approval at the December 18th Board meeting.*

BC Urbani recommended moving meetings to the beginning of the month-most action is needed by the end of the month. The Board agreed. Director Dellamonica questioned the financial impact and staffing impact. Chief Wilson stated that he can fill in as needed. BC Urbani will present a schedule to the Board for review at the Dec meeting.

8.5 Review the 2025 Insurance Services Office (ISO) Public Protection Rating

Board to receive staff report, review letters and reports for the PVFPD 2025 ISO Public Protection Ratings

Recommended Action: *Discussion only. Review reports and ask any questions if needed.*

BC Urbani reported that there are no changes from previous ISO rating. Reviewed the current ratings.

Comment by Becky Steinbruner: Spoke on availability of the ISO rating information and the benefit to homeowners when rating increases.

8.6 *Review letter showing support for pavement project on Casserly Rd between Highway 152 and Webb Rd*

Recommended Action: Discussion only.

Chair Martone reported that a letter was requested by Supervisor Hernandez for a grant in support of re-paving Casserly Road. Ramon Gomez thanked the Board for the letter and stated that it helped the County obtain partial funding to be used for the project.

9.0 *Correspondence*

9.1 *Nina Audino Email on 10-21-25 in reference to BESS Facility Ordinance about Solano County's Ordinance*

9.2 *Received from Carol Bjorn at PVFPD Board Meeting on October 23, 2025 - Alarming Truths: Hazards with current BESS*

9.3 *Received from Marilyn Gearhart at PVFPD Board Meeting on October 23, 2025 - Email sent to Supervisor De Serpa on September 23, 2025 by Noland, Hamerly, Etienne & Hoss*

9.4 *Received from Becky Steinbruner at PVFPD Board Meeting October 23, 2025 – Handout about Green Valley Infrastructure*

Received correspondence has been read by Board. No action needed.

10.0 *Agenda items for the next meeting*

2026 Board Meeting Schedule

2026 Chair, Vice Chair, Committee nominations

Pajaro Valley FPD / Watsonville FD Contract

Item 8.3 Deficit Spending and Add Additional Staffing

Open Item 3.1 Public Oral Communication

Chair Martone read a statement to those in attendance that stated the Board takes their responsibility to the public very seriously and strives to educate themselves prior to making decisions. The Board has no authority over land use decisions and does not have authority to approve or deny any projects including battery storage facilities. In accordance with SB 283 they are entrusted with the responsibility to consult with battery storage developers regarding risk assessment and emergency response plans. The Board is dedicated to upholding the highest standard of safety through diligent oversight and collaboration.

Director Dellamonica reported to the Board that retired Fire Chief Ben Evans is suffering from a terminal illness. He was the Freedom Fire Chief and then the first Pajaro Valley Fire Chief. After the merge with CalFire he was the Assistant Fire Chief for the City of Watsonville and retired as their Fire Chief. Director Dellamonica will report on his status as more information becomes available.

Public Comment Opened:

Becky Steinbruner- presented a copy of the Santa Cruz County BESS Ordinance to the Board. She again stated the need for more protective codes and policies and the need to protect firefighters and citizens.

C Castillo- expressed concern on the impact to low income community members and to consider hazards.

Monterey resident- commented on dangers of Tesla fires, BESS and health impacts.

Mark Clark- asked if there is a procedure to contain and extinguish lithium fires.

Member of the public asked the Board to use any power they may have to make an impact.

Public Comment Closed.

11.0 *Adjournment*

Motion: Director Dellamonica

Second: Vice Chair Moules

All in favor: All

Time: 6:02pm

This is to certify that for foregoing is a true copy of the discussions during the Pajaro Valley Fire Protection District Regular Board of Directors meeting, held on November 12, 2025

Attest:

December 18, 2025

**Mike Urbani
Board Secretary**

**Dave Martone
Board Chair**

November 2025 Rev/Exp Summary 683100

As Of = @current-fiscal-year-end; Years = 1; Chart Fields = Division, GLKey, Object; Balances = Adopted Budget, Adjusted Budget, Year-To-Date Actual, Year-To-Date Variance;
 Revenues/Expenditures = R,E
 GL Key [683100] and Division [6831]

Object	GL Object Title	FY 2026			
		Year-To-Date Variance	Adopted Budget	Adjusted Budget	Year-To-Date Actual
40100	PROPERTY TAX-CURRENT SEC-GEN	2,315,152.00	2,315,152.00	2,315,152.00	0.00
40110	PROPERTY TAX-CURRENT UNSEC-GEN	6,543.31	49,056.00	49,056.00	42,512.69
40130	PROPERTY TAX-PRIOR UNSEC-GEN	525.40	2,300.00	2,300.00	1,774.60
40150	SUPP PROP TAX-CURRENT SEC	2,960.25	20,000.00	20,000.00	17,039.75
40151	SUPP PROP TAX-CURRENT UNSEC	-1,458.19	0.00	0.00	1,458.19
40160	SUPP PROP TAX-PRIOR SEC	-946.02	1,000.00	1,000.00	1,946.02
40161	SUPP PROP TAX-PRIOR UNSEC	-751.19	0.00	0.00	751.19
40196	FIRE PROTECTION TAX	141,996.00	142,006.00	142,006.00	10.00
40430	INTEREST	-6,297.72	6,000.00	6,000.00	12,297.72
40830	ST-HOMEOWNERS' PROP TAX RELIEF	8,739.40	10,294.00	10,294.00	1,554.60
41322	PLAN CHECKING FEES	18,336.18	25,000.00	25,000.00	6,663.82
42030	FIRE PROTECTION SERVICES	500.00	500.00	500.00	0.00
42384	OTHER REVENUE	10,000.00	10,000.00	10,000.00	0.00
42450	SLS OF FIXED ASSETS-NONTAXABLE	0.00	0.00	0.00	0.00
42462	OPERATING TRANSFER IN	0.00	0.00	0.00	0.00
44142	PENALTIES FOR DELINQUENT TAXES	-209.54	0.00	0.00	209.54
44143	REDMPTN PNLTIES FOR DELINQ TXS	-251.34	0.00	0.00	251.34
52010	OASDI-SOCIAL SECURITY	-150.00	-150.00	-150.00	0.00
52015	PERS	-2,064.00	-63,000.00	-63,000.00	-60,936.00
54010	WORKERS COMPENSATION INSURANCE	-77.00	-1,100.00	-1,100.00	-1,023.00
61110	CLOTHING & PERSONAL SUPPLIES	-46,000.00	-46,000.00	-46,000.00	0.00
61217	RADIO	-5,000.00	-5,000.00	-5,000.00	0.00
61221	TELEPHONE-NON TELECOM 1099	0.00	0.00	0.00	0.00
61222	TELECOM SERVICES	-3,999.55	-6,000.00	-6,000.00	-2,000.45
61310	FOOD	-5,000.00	-5,000.00	-5,000.00	0.00
61425	OTHER HOUSEHOLD EXP-SERVICES	-2,613.96	-4,000.00	-4,000.00	-1,386.04
61535	OTHER INSURANCE	0.00	-23,771.00	-23,771.00	-23,771.00
61720	MAINT-MOBILE EQUIPMENT-SERV	-42,667.23	-52,500.00	-52,500.00	-9,832.77
61730	MAINT-OTH EQUIP-SERVICES	-8,000.00	-8,000.00	-8,000.00	0.00
61848	MAINT-STRUCT/GRDS-OTH-SRV	-16,283.88	-16,850.00	-16,850.00	-566.12
61920	MEDICAL, DENTAL & LAB SUPPLIES	-2,769.26	-5,000.00	-5,000.00	-2,230.74
62020	MEMBERSHIPS	0.00	-2,050.00	-2,050.00	-2,050.00
62219	PC SOFTWARE PURCHASES	-789.86	-1,000.00	-1,000.00	-210.14
62221	POSTAGE	-430.23	-500.00	-500.00	-69.77

November 2025 Rev/Exp Summary 683100

As Of = @current-fiscal-year-end; Years = 1; Chart Fields = Division, GLKey, Object; Balances = Adopted Budget, Adjusted Budget, Year-To-Date Actual, Year-To-Date Variance;
 Revenues/Expenditures = R,E
 GL Key [683100] and Division [6831]

Object	GL Object Title	FY 2026			
		Year-To-Date Variance	Adopted Budget	Adjusted Budget	Year-To-Date Actual
62223	SUPPLIES	-2,514.26	-3,600.00	-3,600.00	-1,085.74
62301	ACCOUNTING AND AUDITING FEES	-25,160.00	-40,000.00	-40,000.00	-14,840.00
62304	ATTORNEY	-2,425.00	-3,000.00	-3,000.00	-575.00
62327	DIRECTORS' FEES	-6,000.00	-6,000.00	-6,000.00	0.00
62381	PROF & SPECIAL SERV-OTHER	-2,524,736.32	-2,620,512.00	-2,620,512.00	-95,775.68
62415	PUBLICATION PRINTING COSTS	-2,000.00	-2,000.00	-2,000.00	0.00
62420	LEGAL NOTICES	-408.00	-1,000.00	-1,000.00	-592.00
62715	SMALL TOOLS & INSTRUMENTS	-5,141.46	-5,600.00	-5,600.00	-458.54
62827	ELECTION EXPENSE-OTHER	-27,000.00	-27,000.00	-27,000.00	0.00
62888	SPEC DIST EXP-SERVICES	-37,067.85	-38,491.00	-38,491.00	-1,423.15
62914	EDUCATION & TRAINING(REPT)	-10,000.00	-10,000.00	-10,000.00	0.00
62920	GAS, OIL, FUEL	-14,624.83	-19,000.00	-19,000.00	-4,375.17
62922	LODGING	-10,000.00	-10,000.00	-10,000.00	0.00
63070	GSD-UTILITIES	0.00	0.00	0.00	0.00
63074	UTILITIES	-13,211.75	-21,300.00	-21,300.00	-8,088.25
74500	INTEREST-OTHER	-300.00	-300.00	-300.00	0.00
75231	CONTRIB TO OTHER AGENCIES-OTH	-194.54	-3,000.00	-3,000.00	-2,805.46
86110	BUILDINGS AND IMPROVEMENTS	-140,011.71	-157,200.00	-157,200.00	-17,188.29
86209	MOBILE EQUIPMENT	-26,723.24	-29,000.00	-29,000.00	-2,276.76
90000	OPERATING TRANSFERS OUT	0.00	-100,000.00	-100,000.00	-100,000.00
98700	APPROP FOR CONTINGENCIES	-100,000.00	-100,000.00	-100,000.00	0.00
		-588,525.39	-855,616.00	-855,616.00	-267,090.61

Tab 4.2 November 2025 Expenditures

Transaction Type = Actual; Revenues/Expenditures = R,(E; Chart Fields = GLKey,FundType,Object
Fiscal Month [05] and Post On [0current-fiscal-year] and Revenues/Expenditures [XP] and GL Key [683100]

Fiscal Year	Fiscal Month	Post On	Document No	Revenues/Expenditure:	GL Key	Object	Amount	Description
Fund Type: 76 – INVESTMT TRUST-LOCAL BOARDS IN								
Object: 61222 – TELECOM SERVICES								
2026	05	11/07/2025	PVFD102825	Expenditures	683100	61222	-281.64	Phone/Tablet()
2026	05	11/21/2025	23291180	Expenditures	683100	61222	-98.82	Phone ()
2026	05	11/21/2025	24291742	Expenditures	683100	61222	-61.27	Phone ()
Total 61222 – TELECOM SERVICES							-441.73	
Object: 61425 – OTHER HOUSEHOLD EXP-SERVICES								
2026	05	11/21/2025	46437728	Expenditures	683100	61425	-187.22	FS Supplies ()
2026	05	11/21/2025	46442471	Expenditures	683100	61425	-41.60	FS Supplies ()
2026	05	11/21/2025	68506	Expenditures	683100	61425	-81.82	FS Supplies ()
Total 61425 – OTHER HOUSEHOLD EXP-SERVICES							-310.64	
Object: 61720 – MAINT-MOBILE EQUIPMENT-SERV								
2026	05	11/07/2025	PVFD102825	Expenditures	683100	61720	-45.00	U4591/Struts()
2026	05	11/21/2025	75055	Expenditures	683100	61720	-2,311.35	E4511 Turbo Actuator
Total 61720 – MAINT-MOBILE EQUIPMENT-SERV							-2,356.35	
Object: 61920 – MEDICAL, DENTAL & LAB SUPPLIES								
2026	05	11/21/2025	PVFD110125	Expenditures	683100	61920	-1,413.75	EMS Bags ()
Total 61920 – MEDICAL, DENTAL & LAB SUPPLIES							-1,413.75	
Object: 62301 – ACCOUNTING AND AUDITING FEES								
2026	05	11/26/2025	54492	Expenditures	683100	62301	-12,000.00	Audit FY25
Total 62301 – ACCOUNTING AND AUDITING FEES							-12,000.00	
Object: 62381 – PROF & SPECIAL SERV-OTHER								
2026	05	11/07/2025	PVFD102825	Expenditures	683100	62381	-714.32	TV/Misc(#)
2026	05	11/07/2025	SBS12168	Expenditures	683100	62381	-14,200.00	Benefit Asst/Engineers Report
2026	05	11/21/2025	PVFD110825	Expenditures	683100	62381	-61.20	Board Minutes (Oct 2025)
2026	05	11/26/2025	25-90055	Expenditures	683100	62381	-198.00	E4511 No Tow- Cancelled
2026	05	11/26/2025	63091	Expenditures	683100	62381	-144.00	Fire Plans Review
2026	05	11/26/2025	63491	Expenditures	683100	62381	-144.00	Fire Plans Review
Total 62381 – PROF & SPECIAL SERV-OTHER							-15,461.52	
Object: 62420 – LEGAL NOTICES								
2026	05	11/21/2025	157528	Expenditures	683100	62420	-381.60	Public Notice (Acct#)
Total 62420 – LEGAL NOTICES							-381.60	
Object: 62715 – SMALL TOOLS & INSTRUMENTS								
2026	05	11/07/2025	PVFD102825	Expenditures	683100	62715	-31.74	Key Book(#)
Total 62715 – SMALL TOOLS & INSTRUMENTS							-31.74	
Object: 62888 – SPEC DIST EXP-SERVICES								
2026	05	11/07/2025	PVFD102825	Expenditures	683100	62888	-1,423.15	BudgetedTVs(#)
Total 62888 – SPEC DIST EXP-SERVICES							-1,423.15	
Object: 62920 – GAS, OIL, FUEL								
2026	05	11/26/2025	281950	Expenditures	683100	62920	-979.96	Fuel (Acct ID:)
Total 62920 – GAS, OIL, FUEL							-979.96	
Object: 63074 – UTILITIES								
2026	05	11/21/2025	8494300	Expenditures	683100	63074	-368.37	Trash/Rec (Cust ID:

Tab 4.2 November 2025 Expenditures

Transaction Type = Actual; Revenues/Expenditures = R,(E; Chart Fields = GLKey,FundType,Object
Fiscal Month [05] and Post On [@current-fiscal-year] and Revenues/Expenditures [XP] and GL Key [683100]

Fiscal Year	Fiscal Month	Post On	Document No	Revenues/Expenditure:	GL Key	Object	Amount	Description
Fund Type: 76 – INVESTMT TRUST-LOCAL BOARDS IN								
Object: 63074 – UTILITIES								
2026	05	11/26/2025	PVFD111425	Expenditures	683100	63074	-1,193.29	Gas/Elect(Acct#)
Total 63074 – UTILITIES							-1,561.66	
Object: 86110 – BUILDINGS AND IMPROVEMENTS								
2026	05	11/07/2025	PVFD102825	Expenditures	683100	86110	-42.71	Air/Leak (#)
2026	05	11/21/2025	PVFD111425	Expenditures	683100	86110	-27.16	Facilities (Cust)
Total 86110 – BUILDINGS AND IMPROVEMENTS							-69.87	
Total 76 – INVESTMT TRUST-LOCAL BOARDS IN							-36,431.97	
							-36,431.97	

**Classic Blue Cash® for Business Credit Card**

PAJARO VALLEY FIRE

MIKE URBANI

Closing Date 11/27/25 Next Closing Date 12/28/25

Account Ending

p. 1/9

Customer Care: 1-800-521-6121**TTY:** Use Relay 711**Website:** americanexpress.com

New Balance	\$4,349.73
Minimum Payment Due	\$43.00
Payment Due Date	12/22/25

Reward Dollars

As of Oct 2025

141.65 For details, please see your
Reward Dollars Summary.**Account Summary**

Previous Balance	\$2,538.56
Payments/Credits	-\$2,538.56
New Charges	+\$4,349.73
Fees	+\$0.00
Interest Charged	+\$0.00

New Balance	\$4,349.73
Minimum Payment Due	\$43.00

Credit Limit	\$15,000.00
Available Credit	\$10,650.27
Cash Advance Limit	\$500.00
Available Cash	\$500.00
Days in Billing Period: 30	

Late Payment Warning: If we do not receive your Minimum Payment Due by the Payment Due Date of 12/22/25, you may have to pay a late fee of up to \$39.00 and your APRs may be increased to the Penalty APR of 29.99%.

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges and each month you pay...	You will pay off the balance shown on this statement in about...	And you will pay an estimated total of...
Only the Minimum Payment Due	15 years	\$9,309
\$155	3 years	\$5,586 (Savings = \$3,723)

If you would like information about credit counseling services, call 1-888-733-4139.

See page 2 for important information about your account.

 Please refer to the **IMPORTANT NOTICES** section.

↓ Please fold on the perforation below, detach and return with your payment ↓

**Payment Coupon**

Do not staple or use paper clips

**Pay by Computer**americanexpress.com/
business**Pay by Phone**

1-800-472-9297

Account EndingEnter 15 digit account # on all payments.
Make check payable to American Express.MIKE URBANI
PAJARO VALLEY FIRE
562 CASSERLY RD
WATSONVILLE CA 95076

Payment Due Date	12/22/25
New Balance	\$4,349.73
Minimum Payment Due	\$43.00

See reverse side for instructions
on how to update your address,
phone number, or email.

AMERICAN EXPRESS
PO BOX 60189
CITY OF INDUSTRY CA 91716-0189\$ _____
Amount Enclosed



Classic Blue Cash® for Business Credit Card

PAJARO VALLEY FIRE
MIKE URBANI
Closing Date 11/27/25

p. 3/9



Customer Care & Billing Inquiries
International Collect
Cash Advance at ATMs Inquiries
Large Print & Braille Statements

1-800-521-6121
1-623-492-7719
1-800-CASH-NOW
1-800-521-6121

Hearing Impaired

Online chat at americanexpress.com or use **Relay dial 711** and **1-800-521-6121**



Website: americanexpress.com

**Customer Care
& Billing Inquiries**
P.O. BOX 981535
EL PASO, TX
79998-1535

Payments
PO BOX 60189
CITY OF INDUSTRY
CA
91716-0189

Payments and Credits

Summary

	Total
Payments	-\$2,538.56
Credits	\$0.00
Total Payments and Credits	-\$2,538.56

Detail

*Indicates posting date

Payments	Amount
11/12/25* MIKE URBANI PAYMENT RECEIVED - THANK YOU	-\$2,538.56

New Charges

Summary

	Total
MIKE URBANI	\$759.25
PHILLIP MATTESON	\$771.64
JACE SANDSTROM	\$185.96
STEPHONE PARSON	\$2,632.88
Total New Charges	\$4,349.73

Detail



MIKE URBANI Card
Ending

	Amount
11/01/25 SP BULLETPPOINT MOUNT +14402216358 NORTH ROYALTON OH	\$124.78
11/24/25 EVERGREEN SUPPLY 948908470538063 ABBY@EVERGREENSUPPLYONLIN WATSONVILLE CA	\$566.12
11/24/25 HARBOR FREIGHT TOOLS 875 875 800-444-3353 WATSONVILLE CA	\$38.40
11/25/25 SP EXTRUDESOLUTIONS +16308716450 WEST CHICAGO IL	\$29.95



PHILLIP MATTESON
Card Ending

	Amount
11/01/25 GOOGLE *YOUTUBE TV DIGITAL GOODS: MEDIA G.CO/HELPPAY# CA	\$82.99
11/01/25 AMAZON MARKETPLACE NA PA MERCHANDISE AMZN.COM/BILL WA	\$76.64

Continued on reverse

Detail Continued

				Amount
11/01/25	AMAZON.COM MERCHANDISE	AMZN.COM/BILL	WA	\$12.88
11/07/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$78.83
11/10/25	VZWRLSS APOCC VISB BILL PAYMENT	800-922-0204	FL	\$150.40
11/17/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$45.99
11/17/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$46.96
11/19/25	SPECTRUM CABLE SVC	855-707-7328	MO	\$131.24
11/23/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$9.63
11/23/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$57.16
11/23/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$78.92

**JACE SANDSTROM**

Card Ending

				Amount
11/18/25	THE HOME DEPOT 800-654-0688	WATSONVILLE	CA	\$156.21
11/22/25	BUENA VISTA LANDFILL BUENA VISTA LAN PUBLIC UTILITY	WATSONVILLE	CA	\$29.75

**STEPHONE PARSON**

Card Ending

				Amount
11/05/25	PLATT ELECTRIC 146 146 831-763-7869	WATSONVILLE	CA	\$338.56
11/06/25	SP DECKED +12088060251	WILMINGTON	DE	\$1,806.75
11/06/25	CENTRAL COAST PACK AND SH 00-080331350 COMMERCIAL PHOTO/ART	WATSONVILLE	CA	\$68.70
11/11/25	SP BULLETPPOINT MOUNT +14402216358	NORTH ROYALTON	OH	\$157.31
11/11/25	LEHR DPO27026118 95076 TROY 3 FACE PLATE FITS BE	SACRAMENTO	CA	\$56.20
11/13/25	SP THELIFETIMEFENCE +15036470110	NORTH PLAINS	OR	\$103.59
11/13/25	SUSPA PNEUMATIC CY	GRAND RAPIDS	MI	\$101.77

Fees

	Amount
Total Fees for this Period	\$0.00



Interest Charged

Amount

Total Interest Charged for this Period	\$0.00
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About Trailing Interest

You may see interest on your next statement even if you pay the new balance in full and on time and make no new charges. This is called "trailing interest". Trailing interest is the interest charged when, for example, you didn't pay your previous balance in full. When that happens, we charge interest from the first day of the billing period until we receive your payment in full. You can avoid paying interest on purchases by paying your balance in full and on time each month. Please see the "When we charge interest" sub-section in your Cardmember Agreement for details.

2025 Fees and Interest Totals Year-to-Date

Amount

Total Fees in 2025	\$0.00
Total Interest in 2025	\$0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.
Variable APRs will not exceed 29.99%.

	Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
Purchases	16.99% (v)	\$0.00	\$0.00
Cash Advances	28.99% (v)	\$0.00	\$0.00
Total			\$0.00
(v) Variable Rate			



Classic Blue Cash® for Business Credit Card

PAJARO VALLEY FIRE
MIKE URBANI
Closing Date 11/27/25

p. 9/9

Reward Dollar Summary

Total Reward Dollars as of Oct 2025 Billing Period Charges
\$141.65

Beginning Reward Dollar Balance	+78.18
Reward Dollars Accrued*	+63.47
Total Available Balance	+141.65

*Reward Dollars accrued this period are pending until the minimum due is paid and your account is in good standing. Reward Summary information is one billing cycle behind the charges on this billing statement.

Base Reward Dollars

Oct 2025 Billing Period Charges	Qualified Spend \$	Reward Dollars
Eligible Purchases	2,538.56 @2.5%	63.47
Total	2,538.56	63.47

Important Messages

Remember to pay at least the Minimum Payment Due by the Payment Due Date, to be eligible for reward dollars and to avoid late fees.

Reward Dollars are calculated on each eligible transaction. The reward dollars shown above have been summarized for informational purposes. For specific details, please visit your online statement.

Get Reward Dollars Everywhere You Use The Card

November 2025 Revenue

Transaction Type = Actual; Revenues/Expenditures = R,(E; Chart Fields = GLKey,Object,FundType
Fiscal Month [05] and Post On [@current-fiscal-year] and Revenues/Expenditures [RV] and GL Key [683100] and Object [41322, 42030, 42380, 42381, 42384, 42450]

Fiscal Year	Fiscal Month	Post On	Doc Ref	Revenues/Expenditure:	GL Key	Object	Amount	Description
Fund Type: 76 – INVESTMT TRUST-LOCAL BOARDS IN								
Object: 41322 – PLAN CHECKING FEES								
2026	05	11/03/2025	DU120412	Revenues	683100	41322	418.05	SEPT 2025 CREDIT CARD
Total 41322 – PLAN CHECKING FEES							418.05	
Total 76 – INVESTMT TRUST-LOCAL BOARDS IN							418.05	
							418.05	



Pajaro Valley Fire Protection District

562 Casserly Road, Watsonville, CA 95076

Chief's Report

December 7, 2025

To: Board of Directors
From: Mike Urbani, Battalion Chief
Subject: November Chief's Report

General

- In general, all is good.

Emergency Incident Response:

- Had a structure fire in a detached garage on Summit Rd. Fire was extinguished by locals prior to our arrival. The PV Crew was first at scene and able to save puppies in the garage.

Apparatus:

- E-4511 drivers mirror was hit while parked on a vehicle accident on Holohan Rd. Only damage was a broken mirror.

Training:

- BC Urbani attended C-300 Commanding the Initial Attack
- PV Crew attended County Wide Mayday Drill

Facilities:

- We have determined the contractor for the septic system repairs. No ETA
- We have determined the vendor for the new boardroom and office furniture. No ETA
- Placed the french drain around the gas house

Personnel:

- New FAE position was placed on hold due to FAE displacement because of the CCC Monterey Bay Crew being disbanded.

Fire Prevention/Community Outreach

- Participated in the Second Harvest Food Bank food distribution

<u>Incident #</u>	<u>Date</u>	<u>Dispatch Time</u>	<u>On Scene</u>	<u>Elapse Time</u>	<u>Unit</u>	<u>Location</u>	<u>Incident Type</u>	<u>RA</u>
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Pajaro Valley Fire Response Times

Pajaro Valley Fire

Protection District

November 01, 2025 to November 30, 2025

December 04, 2025

Only First On-Scene Unit Shown. Cancelled Calls or UTL Not Shown.

7445	11/1/25	10:43:43	10:49:58	6:15	E4511	30 RIVERSIDE RD ,PAJARO_VALLEY_WTS	FIRE, DEBRIS	PV2A
7448	11/1/25	11:09:00	11:09:09	0:09	E1784	BUENA VISTA DR / 2 MONUMENT AV	MED, CODE 2	PV7
7482	11/2/25	13:45:44	13:50:49	5:05	E4412	AMESTI RD ,PAJARO_VALLEY_WTS	MEDICAL	PV7A
7484	11/2/25	15:06:51	15:12:30	5:39	E4511	E LAKE AV #33 ,PAJARO_VALLEY	MEDICAL	PV3
7491	11/2/25	18:53:11	19:03:06	9:55	E4511	E LAKE AV ,PAJARO_VALLEY	MEDICAL	PV3
7514	11/4/25	00:15:08	00:20:48	5:40	E4412	COWLES RD ,PAJARO_VALLEY_WTS	MEDICAL	PV7A
7523	11/4/25	12:39:43	12:41:32	1:49	E4412	12 CALABASAS RD ,PAJARO_VALLEY_WTS	FIRE, RESIDENTIAL	PV7
7525	11/4/25	14:48:15	14:58:55	10:40	E4511	ELEVATE ADDICTION SERVICES	MEDICAL	K10A
7532	11/4/25	20:56:55	21:08:17	11:22	E4511	30 RIVERSIDE RD ,PAJARO_VALLEY_WTS	FIRE, DEBRIS	PV2A
7536	11/5/25	03:19:35	03:33:22	13:47	E4511	DETOX CABIN @ GAFFEY RD	MEDICAL	K10A
7557	11/5/25	12:25:43	12:33:08	7:25	E4511	28 HOLOHAN RD ,PAJARO_VALLEY_WTS	HAZ, CARBON MONO	PV5
7565	11/5/25	14:06:56	14:11:48	4:52	E4511	WHITING RD ,PAJARO_VALLEY	MEDICAL	PV3
7572	11/5/25	23:42:55	23:53:39	10:44	E4511	MURPHY CROSSING LABOR CAMP @ 76	FIRE, COMMERCIAL	PV1
7590	11/6/25	13:24:42	13:30:41	5:59	E4511	2682 E LAKE AV / 2 DELANEY AV	MED, TRAFFIC	PV3
7602	11/7/25	05:04:30	05:13:20	8:50	E4511	356 CARLTON RD / 2 PECKHAM RD	MED, TRAFFIC	PV1A
7603	11/7/25	05:23:57	05:37:01	13:04	E1784	AMESTI RD ,PAJARO_VALLEY_WTS	MEDICAL	PV7A
7614	11/7/25	17:18:38	17:24:06	5:28	E4511	MESA VILLAGE PARK @ GREEN VALLEY	MEDICAL	PV4
7618	11/7/25	20:49:57	20:57:03	7:06	E4511	WATSONVILLE CHARTER SCH OF ART	FIRE, COMMERCIAL	PV3
7626	11/8/25	12:39:08	12:45:38	6:30	E4511	LAKEVIEW RD ,PAJARO_VALLEY_WTS	MEDICAL	PV2A
7628	11/8/25	14:26:54	14:32:58	6:04	E4511	CARLTON RD / 2 PECKHAM RD	MEDICAL	PV1A
7635	11/8/25	19:34:46	19:39:06	4:20	E4511	300 GREEN VALLEY RD / 498 HOLOHAN RD	FIRE, VEH PASSENGER	PV7A
7636	11/8/25	20:40:26	20:47:06	6:40	E1784	AMESTI RD ,PAJARO_VALLEY	MEDICAL	PV4A
7637	11/8/25	23:40:45	23:50:52	10:07	E4411	19 PARKWOOD DR ,PAJARO_VALLEY_WTS	FIRE, RESIDENTIAL	PV2A

<u>Incident #</u>	<u>Date</u>	<u>Dispatch Time</u>	<u>On Scene</u>	<u>Elapse Time</u>	<u>Unit</u>	<u>Location</u>	<u>Incident Type</u>	<u>RA</u>
7647	11/9/25	11:54:40	11:59:18	4:38	E4511	MASSEI AV ,PAJARO_VALLEY	MEDICAL	PV3
7653	11/9/25	14:57:30	15:04:59	7:29	E4511	601 CARLTON RD ,PAJARO_VALLEY	MED, TRAFFIC	PV1A
7657	11/9/25	16:54:51	17:00:22	5:31	E4511	MIGOTTI WY ,PAJARO_VALLEY	MEDICAL	PV3
7681	11/10/25	12:52:17	13:01:16	8:59	E4511	HI GRADE LN ,PAJARO_VALLEY_WTS	MEDICAL	PV7A
7692	11/10/25	17:56:02	18:01:22	5:20	E4414	MANFRE RD ,PAJARO_VALLEY_WTS	MEDICAL	PV7
7699	11/10/25	20:43:34	20:53:56	10:22	E1784	2350 E LAKE AV #B ,PAJARO_VALLEY	FIRE, COMMERCIAL	PV3
7700	11/10/25	20:40:29	20:48:17	7:48	E4511	1000 HECKER PASS RD / 10 PACIFIC VIEW	MED, TRAFFIC	K12B
7703	11/11/25	07:36:23	07:44:00	7:37	E1774	CYPRESS LN ,PAJARO_VALLEY	MEDICAL	PV4A
7707	11/11/25	08:24:42	08:36:39	11:57	E4511	7 CUTTER CV ,PAJARO_VALLEY_WTS	FIRE, SMOKE CHECK	PV2A
7719	11/12/25	09:30:00	09:32:12	2:12	E4412	PAJARO LN ,PAJARO_VALLEY_WTS	MEDICAL	PV7A
7746	11/13/25	08:33:08	08:42:13	9:05	E4511	498 HOLOHAN RD / 300 GREEN VALLEY RD	MED, TRAFFIC	PV7A
7752	11/13/25	09:53:02	09:57:42	4:40	E4511	CASSERLY RD ,PAJARO_VALLEY	MEDICAL	PV3
7770	11/13/25	17:18:07	17:27:13	9:06	E4511	510 HECKER PASS RD / 100 RED HAWK PL	MED, TRAFFIC	K12
7773	11/13/25	18:32:16	18:52:40	20:24	E4511	DETOX CABIN @ GAFFEY RD	MEDICAL	K10A
7779	11/14/25	03:11:40	03:20:05	8:25	E4511	SMITH RD ,PAJARO_VALLEY	MEDICAL	K10
7781	11/14/25	05:18:11	05:25:47	7:36	E4511	201 AMADOR ,PAJARO_VALLEY	FIRE, SMOKE CHECK	PV4
7784	11/14/25	08:25:55	08:32:11	6:16	E4511	500 PRIMROSE LN ,PAJARO_VALLEY	HAZ, CARBON MONO	PV4
7795	11/14/25	14:07:51	14:17:07	9:16	E4511	2601 E LAKE AV #28 ,PAJARO_VALLEY	HAZ, GAS	PV3
7828	11/15/25	19:17:05	19:26:13	9:08	B1716	649 HECKER PASS RD ,MOUNT_MADONNA	MED, TRAFFIC	K12B
7831	11/15/25	22:09:12	22:18:00	8:48	E4511	PANNEL CT ,PAJARO_VALLEY	MED, CODE 2	PV4
7836	11/16/25	09:08:12	09:21:29	13:17	E4511	CUTTER DR ,PAJARO_VALLEY_WTS	MEDICAL	PV2A
7851	11/16/25	16:43:12	16:46:05	2:53	B1708	776 AMESTI RD ,PAJARO_VALLEY	PA, LIFT ASSIST	PV4A
7874	11/17/25	10:54:49	11:06:29	11:40	E4511	CUTTER DR ,PAJARO_VALLEY_WTS	MEDICAL	PV2A
7879	11/17/25	13:17:15	13:21:36	4:21	E4412	GREEN VALLEY RD	MEDICAL	PV7A
7901	11/18/25	11:39:24	11:45:19	5:55	E1774	E PHILLIPS RD ,PAJARO_VALLEY	MEDICAL	PV4A
7913	11/18/25	20:39:37	20:44:31	4:54	E4511	2605 E LAKE AV ,PAJARO_VALLEY	MED, TRAFFIC	PV3
7914	11/18/25	21:01:21	21:15:59	14:38	E4511	HECKER PASS RD / POLE LINE RD	MED, ASSIST T/C	K12B
7930	11/19/25	17:24:46	17:31:13	6:27	E4511	421 QUINTA ,PAJARO_VALLEY	FIRE, RESIDENTIAL	PV4
7935	11/20/25	00:02:59	00:08:32	5:33	E4412	COWLES RD ,PAJARO_VALLEY_WTS	MEDICAL	PV7A
7949	11/20/25	16:48:55	16:56:47	7:52	E4511	526 CARLTON RD / THOMPSON RD	MED, TRAFFIC	PV1A
7967	11/21/25	12:43:29	12:48:45	5:16	E4412	STEWART AV ,PAJARO_VALLEY_WTS	MED, CPR IN	PV7A
7972	11/21/25	17:37:39	17:45:03	7:24	E4511	HOLOHAN RD / 2 LAKEN DR	MED, TRAFFIC	PV5
7982	11/22/25	09:35:46	09:43:06	7:20	E4412	25 DEVON LN ,PAJARO_VALLEY_WTS	HAZ, CARBON MONO	PV5

<u>Incident #</u>	<u>Date</u>	<u>Dispatch Time</u>	<u>On Scene</u>	<u>EIapse Time</u>	<u>Unit</u>	<u>Location</u>	<u>Incident Type</u>	<u>RA</u>
7984	11/22/25	10:13:41	10:20:19	6:38	E4511	193 PIONEER RD ,PAJARO_VALLEY	HAZ, ELECTRICAL	PV4A
7991	11/22/25	15:14:40	15:20:45	6:05	B1716	LAKEVIEW RD / STRAWBERRY HILL RD	MEDICAL	PV2
7994	11/22/25	20:43:53	20:50:05	6:12	E4511	VALLEY CATHOLIC CHURCH @ E LAKE	MEDICAL	PV3
8004	11/23/25	16:08:44	16:15:05	6:21	E4511	PONDEROSA AV ,PAJARO_VALLEY	MEDICAL	PV4
8018	11/24/25	16:59:59	17:04:03	4:04	E4412	6 DICK PHELPS RD / 480 GREEN VALLEY RD	MED, TRAFFIC	PV5
8024	11/24/25	22:51:00	22:58:05	7:05	E4511	E LAKE AV ,PAJARO_VALLEY_WTS (QUIK	MED, VIOLENCE STAGE	PV5
8037	11/25/25	15:32:25	15:39:23	6:58	E4511	E LAKE AV / 22 COLLEGE RD	MED, TRAFFIC	PV5
8040	11/25/25	17:52:45	17:57:52	5:07	E4511	HUGHES RD #B ,PAJARO_VALLEY	MEDICAL	PV3
8041	11/25/25	18:54:03	19:06:58	12:55	E1774	MEADOWRIDGE RD ,PAJARO_VALLEY	MEDICAL	K10
8049	11/26/25	08:24:38	08:35:58	11:20	E4511	60 AIRPORT BL / 130 PAJARO LN	FIRE, SMOKE CHECK	PV7A
8050	11/26/25	08:48:56	09:18:08	29:12	E4511	345 AMESTI RD ,PAJARO_VALLEY_WTS	FIRE, SMOKE CHECK	PV7A
8053	11/26/25	13:51:48	13:59:03	7:15	E4511	188 WHITING RD ,PAJARO_VALLEY	PA, PERSON	PV3
8081	11/27/25	15:47:17	15:51:45	4:28	E1784	CYPRESS LN ,PAJARO_VALLEY	MEDICAL	PV4A
8100	11/28/25	13:03:35	13:19:01	15:26	E4511	SOMBRA ,PAJARO_VALLEY	MEDICAL	PV4
8103	11/28/25	15:43:02	15:46:54	3:52	E4412	GREEN VALLEY RD / 498 HOLOHAN RD	MEDICAL	PV7A
8121	11/29/25	20:01:51	20:10:03	8:12	E4412	RANCHO CORRALITOS RD	MEDICAL	PV7A
8122	11/29/25	20:13:31	20:20:24	6:53	E4411	MANFRE RD ,PAJARO_VALLEY_WTS	MEDICAL	PV7
8128	11/29/25	23:00:52	23:18:39	17:47	E1784	MEADOWRIDGE RD ,PAJARO_VALLEY	PA, LIFT ASSIST	K10
8131	11/30/25	00:45:19	00:52:59	7:40	E1784	617 AMESTI RD ,PAJARO_VALLEY	FIRE, RESIDENTIAL	PV4A
8147	11/30/25	18:48:38	18:54:09	5:31	E4511	COLLEGE RD / HOLOHAN RD	MEDICAL	PV5
8148	11/30/25	19:05:12	19:08:43	3:31	E4511	2601 E LAKE AV ,PAJARO_VALLEY	PA, ASSIST OTHER	PV3
8149	11/30/25	19:42:32	19:43:20	0:48	E4412	CALABASAS ELEMENTARY SCHOOL @ 202	FIRE, COMMERCIAL	PV7

Average Elapsed Minutes:

7:52

Std. Deviation

5.84

<u>Incident #</u>	<u>Date</u>	<u>Dispatch Time</u>	<u>On Scene</u>	<u>Elapse Time</u>	<u>Unit</u>	<u>Location</u>	<u>Incident Type</u>	<u>RA</u>
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Pajaro Valley Fire Response Times

November 01, 2025 to November 30, 2025

Only First On-Scene Unit Shown. Cancelled Calls or UTL Not Shown.

Pajaro Valley Fire
Protection District

December 04, 2025

7773	11/13/25	18:32:16	18:52:40	20:24	E1774	DETOX CABIN @ GAFFEY RD	MEDICAL	K10A
------	----------	----------	----------	-------	-------	-------------------------	---------	------

This response should be included. E4511 was assigned to another incident at the time, in addition E1774 responded as the closest resource from station 49, Code 2 (No lights or sirens) due to this type of incident.

8050	11/26/25	08:48:56	09:18:08	29:12	E4511	345 AMESTI RD, PAJARO_VALLEY_WTS	FIRE, SMOKE CHECK	PV7A
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This response should be excluded. E4511 responded from quarters and the incident was radioed as unable to locate or UTL.

8100	11/28/25	13:03:35	13:19:01	15:26	E4511	SOMBRA, PAJARO_VALLEY	MEDICAL	PV4
------	----------	----------	----------	-------	-------	-----------------------	---------	-----

This response should be excluded. E4511 responded from quarters and went at scene at approximately 13:13hrs and was captured on radio, the above time is incorrect.

8128	11/29/25	23:00:52	23:18:39	17:47	E1784	MEADOWRIDGE RD, PAJARO_VALLEY	PA, LIFT ASSIST	K10
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This response should be included. E1784 responded Code-2 (No lights or sirens) from Corralitos FS due to the call type, additionally they had issues accessing the gate causing a short delay.

NEW Average Elapsed Minutes:	7:28:40	Std. Deviation	5.72
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Watsonville Fire Dept.

Watsonville, CA

This report was generated on 12/15/2025 6:19:23 PM



Incident Response Detail EXPANDED for Date Range (Landscape)

Zone(s): CA1 - PV Contract Area- Station 1, CA2 - PV Contract Area- Station 2 | Start Date: 11/01/2025 | End Date: 11/30/2025

INCIDENT DATE	INCIDENT #	ADDRESS	INCIDENT TYPE	ALARM TIME	DISPATCH TIME	BACK IN SERVICE
ZONE: PV Contract Area- Station 1						
11/08/2025	2025-04910	409 LAKEVIEW RD	611 - Dispatched & cancelled en route	11/8/2025 12:36:21	11/8/2025 12:36:59	11/8/2025 12:38:56
11/08/2025	2025-04912	CARLTON RD	611 - Dispatched & cancelled en route	11/8/2025 14:23:56	11/8/2025 14:28:20	11/8/2025 14:34:40

ZONE: PV Contract Area- Station 2

11/01/2025	2025-04790	AIRPORT BLVD /PAJARO LN	622 - No incident found on arrival at dispatch address	11/1/2025 00:13:10	11/1/2025 00:15:01	11/1/2025 00:21:27
11/02/2025	2025-04818	AMESTI RD	554 - Assist invalid	11/2/2025 13:42:34	11/2/2025 13:44:52	11/2/2025 13:54:39
11/04/2025	2025-04833	COWLES RD	321 - EMS call, excluding vehicle accident with injury	11/4/2025 00:10:14	11/4/2025 00:13:30	11/4/2025 00:32:51
11/04/2025	2025-04839	12 CALABASAS RD	111 - Building fire	11/4/2025 12:36:21	11/4/2025 12:37:04	11/4/2025 13:02:39
11/05/2025	2025-04862	AIRPORT BLVD /PAJARO LN	611 - Dispatched & cancelled en route	11/5/2025 16:03:32	11/5/2025 16:04:24	11/5/2025 16:05:22
11/10/2025	2025-04955	MANFRE RD	321 - EMS call, excluding vehicle accident with injury	#####	11/10/2025 17:54:18	11/10/2025 18:21:14
11/10/2025	2025-04957	AIRPORT BLVD	622 - No incident found on arrival at dispatch address	#####	11/10/2025 18:48:01	11/10/2025 19:00:32
11/10/2025	2025-04959	GREEN VALLEY RD	653 - Smoke from barbecue, tar kettle	#####	11/10/2025 20:03:45	11/10/2025 20:19:21
11/11/2025	2025-04963	AIRPORT BLVD /PAJARO LN	611 - Dispatched & cancelled en route	#####	11/11/2025 08:41:20	11/11/2025 08:42:52
11/12/2025	2025-04986	PAJARO LN	321 - EMS call, excluding vehicle accident with injury	#####	11/12/2025 09:28:54	11/12/2025 09:55:40
11/13/2025	2025-04998	HASTINGS LN	321 - EMS call, excluding vehicle accident with injury	#####	11/13/2025 02:11:31	11/13/2025 02:28:14
11/17/2025	2025-05081	203 GREEN VALLEY RD	622 - No incident found on arrival at dispatch address	#####	11/17/2025 13:16:14	11/17/2025 13:29:01
11/17/2025	2025-05082	LARKIN VALLEY RD	322 - Motor vehicle accident with injuries	#####	11/17/2025 15:26:19	11/17/2025 16:08:51
11/21/2025	2025-05150	STEWART AVE	321 - EMS call, excluding vehicle accident with injury	#####	11/21/2025 12:41:56	11/21/2025 13:00:08
11/21/2025	2025-05155	HOLOHAN RD / LAKEN	611 - Dispatched & cancelled en route	#####	11/21/2025 17:38:58	11/21/2025 17:46:27
11/22/2025	2025-05165	25 DEVON LN	746 - Carbon monoxide detector activation, no CO	#####	11/22/2025 09:35:26	11/22/2025 09:53:23
11/24/2025	2025-05190	GREEN VALLEY RD	322 - Motor vehicle accident with injuries	#####	11/24/2025 16:57:52	11/24/2025 17:21:38
11/28/2025	2025-05250	33 CALABASAS RD	611 - Dispatched & cancelled en route	#####	11/28/2025 13:28:14	11/28/2025 13:32:17
11/28/2025	2025-05252	GREEN VALLEY RD	321 - EMS call, excluding vehicle accident with injury	#####	11/28/2025 15:40:56	11/28/2025 16:22:09
11/29/2025	2025-05271	RANCHO CORRALITOS RD	321 - EMS call, excluding vehicle accident with injury	#####	11/29/2025 20:01:19	11/29/2025 20:20:26
11/30/2025	2025-05274	617 AMESTI RD	551 - Assist police or other governmental agency	#####	11/30/2025 00:48:30	11/30/2025 00:59:12
11/30/2025	2025-05294	202 CALABASAS RD	710 - Malicious, mischievous false call, other	#####	11/30/2025 19:41:21	11/30/2025 20:07:24

Only REVIEWED incidents included. Alarm, Dispatch and Arrival Date/times are earliest recorded for an incident, across all responding apparatus. Back in Service is the Latest recorded for an incident across all responding apparatus



Pajaro Valley Fire Protection District

562 Casserly Road, Watsonville, CA 95076

☎ 831.722.6188 📠 831.722.7333 🌐 www.pajarovalleyfire.com

2026 Board of Directors Meeting Schedule

2nd Wednesday of each month

January 14th, 2026

February 11th, 2026

March 11th, 2026

April 8th, 2026

May 13th, 2026

June 10th, 2026

July 8th, 2026

August 12th, 2026

September 9th, 2026

October 14th, 2026

November 11th, 2026

December 9th, 2026



Watsonville
CALIFORNIA

Fire Department

"Working with our community to create positive impact through service with heart."

December 15, 2025

Pajaro Valley Fire Protection District
Board of Directors
Chief Jed Wilson
562 Casserly Rd.
Watsonville, CA 95076

Dear Board of Directors and Chief Wilson,

The City of Watsonville is in receipt of the Pajaro Valley Fire Protection District's correspondence dated 10/27/2025. After carefully examining the District's proposed contract adjustments and calculating the estimated call volume with the proposed cost recovery formula, we do not find that this proposal adequately captures any recouperation cost for the Watsonville Fire Department's state of readiness and service gap to the City of Watsonville's Station 2 residents.

The City understands and accepts the District's request for an earlier exit date to that of 120 days from formal issuance. We agree to terminate services on, or any time after December 31st.

The City requests that the residents within the boundaries of the service contract be made aware of the District's request to terminate the current contract area agreement. The City would additionally ask that these residents be notified of the date in which Watsonville Fire Department will no longer be responding to previous contractual calls, 14 days prior to termination. Many of the District's residents have become familiar with Watsonville being the sole responding unit for certain calls of service and the City would ask that this process is transparent to these residents.

We strongly value the relationship that bonds our agencies and wish the District all the best in its future endeavors. We remain open to all future communication.

Respectfully,

Tamara Vides
City of Watsonville
City Manager

Corey Schaefer
City of Watsonville
Interim Fire Chief



Pajaro Valley Fire Protection District

December 18th, 2025

To: Deputy Fire Marshall Chris Walters

From: Pajaro Valley Fire Protection District Board of Directors

HONORING CHRIS WALTERS ON HIS RETIREMENT

On behalf of the Pajaro Valley Fire Protection District, we extend our deepest gratitude for your dedication and service over the past two decades as Deputy Fire Marshal. Your commitment to the safety of our community, your professionalism, and the countless hours you invested have made a lasting impact on both the District and the people we serve.

Your leadership, expertise, and integrity have set a standard that will continue to guide us for years to come. Thank you for your service, your mentorship, and your devotion to public safety.

We wish you a well-deserved and fulfilling retirement.

Pajaro Valley Fire Protection District Board Meeting Rules

1.TIME AND PLACE OF MEETINGS

The Pajaro Valley Fire Board, shall hold regular meetings on the third Thursday of every other month at the hour of 5:00 o'clock P. M. in the Board room, at Pajaro Valley Fire Station, in Watsonville-California.

2.AGENDA

The agenda shall be available for the Directors by the Saturday evening, five days preceding the meeting.

The Chairperson or his/her designee shall arrange the order of the agenda or may delegate the same to the staff.

All reports, communications, resolutions, or other matters to be submitted to the Board shall be submitted to the Chairperson no later than 5:00 p.m. on the Saturday, five days preceding a regular Board meeting.

Items not on the agenda should not be considered at the scheduled meeting, but should be set for the next meeting, unless the Board grants its consent for urgent matters consistent with the Ralph M. Brown Act (Government Code Section 54950.5 et seq.)

The agenda shall be organized in the following manner:

1. Roll Call
2. Public Comment
3. Presentations
4. Minutes
5. Consent Agenda
6. Old Business
7. New Business
8. Discussion
9. Correspondences
10. Adjournment

3.ELECTION OF CHAIRPERSON

The Board shall, at its first regular meeting in January of each year, choose one of its members to serve as Chairperson and one of its members to serve as Vice-Chairperson, to serve the balance of the calendar year or until the election of their successors.

Should the office of Chairperson or Vice-Chairperson become vacant during the calendar year, the Board shall, at the next scheduled meeting choose a successor to fill the vacancy for the balance of that calendar year, or until the election of a successor.

4. CHAIRPERSON TO PRESIDE

The Chairperson shall preside at the meetings of the Board. If the Chairperson is absent or unable to act, the Vice-Chairperson shall serve until the Chairperson returns or is able to act. The Vice-Chairperson has all of the powers and duties of the Chairperson while acting as Chairperson.

5. QUORUM

A majority of the regular members of the Board shall constitute a quorum for the transaction of business. When there is no quorum the Chairperson or Vice-Chairperson, shall adjourn the meeting.

6. MAJORITY VOTE

An affirmative vote of at least three members of the Board shall be considered a quorum determination. Any motion which fails to obtain the required votes shall be automatically continued to the next meeting.

7. READING OF MINUTES

Unless a Board member requests a reading of the minutes the Board may approve minutes without reading, if the Executive Officer has previously furnished each member with a draft of the minutes.

8. RULES OF DEBATE

A. Sturgis Rules of Order shall be followed by the Board to the fullest extent possible. In addition, the Chairperson may second motions and enter into debate regarding all Board items.

B. Every member desiring to speak shall address the Chairperson, and, upon recognition by the Chairperson, shall speak to the question under debate, avoiding all personalities and indecorous language.

9. MANNER OF ADDRESSING THE BOARD--TIME LIMIT

All persons addressing the Board shall give their name, geographical area of residence, and interest in the area under consideration in an audible tone for the records, and unless further time is granted by the Board, shall limit their address to three minutes. The Chairperson, subject to a motion and direction from the Board, may set a different time limit due to time constraints or the pertinence of the topic. All remarks shall be addressed to the Board as a body and not to any member thereof. No person, other than the Chairperson and the person having the floor, shall be permitted to enter into any discussion, either directly or through a member of the Board, without permission of the Chairperson. No question shall be asked of a Board member except through the Chairperson.

10. METHOD OF VOTING

The Board shall vote by voice vote, unless one Board member requests a roll call vote.

Roll call voting shall be random with the Chairperson voting last.

Unless a member of the Board states that they are not voting, the silence shall be recorded as an affirmative vote.

11. ABSTAINING FROM VOTING

No Boarder shall abstain from voting without first securing the permission of the Chairperson to abstain from the vote. The Board member wishing permission to abstain from the vote shall state the reason for abstaining, and the Chairperson shall grant permission to abstain from a vote when the stated reason is conflict of interest. The Chairperson shall not grant permission to abstain from the vote unless there is a compelling reason for such abstention.

12. DISQUALIFICATION FROM VOTING

Whenever any Board member is disqualified from voting, that Board member shall step from the room and may then participate to the extent permitted by the Conflict of Interest Code.

13. ORAL COMMUNICATIONS

The Board will hear presentations not to exceed three minutes on subjects within the Board's jurisdiction and not on the agenda that day. No action will be taken by the Board on any matter presented at that time. The Chairperson, subject to a motion and direction from the Board, may set a different time limit due to time constraints or the pertinence of the topic.

14. SUMMARY ADJOURNMENT

The Chairperson is empowered to summarily, and without motion, second, or voting, declare a meeting of the Board adjourned if the Chairperson is unable to enforce the proper decorum of a meeting.

15. SPECIAL COMMITTEES

The Board may appoint special committees at any time for any lawful purpose of the Board. Unless otherwise directed by the Board, all special committees shall be appointed by the Chairperson, subject to approval of the Board.

16. PROTESTS AND DISSENTS BY BOARDERS

Any Board member shall have the right to have the reasons for dissent from, or protest against, any action of the Board, entered in the minutes.

17. OFFICIAL BULLETIN BOARD

Posting of official notices of the Board, notices of public hearings, and any other official papers of the Board where posting is required by law, shall be posted on the Official Bulletin Board of the Pajaro Valley Fire District at the Pajaro Valley Fire Station, in Watsonville-California.

Should the Board hold a public hearing at any other location than its regular place of meeting, then, in addition to the posting of notice on the Official Bulletin Board above listed, posting shall be made upon or near the door to the stated place of meeting.

18. ATTENDANCE AT MEETINGS

Should any Board member be absent for two consecutive regular meetings, without valid excuse.

- A. The Chairperson or staff shall contact the County Election Office of such unexcused absences, and request a new Board member be appointed.

The following guidelines shall be used when a Board member is unable to attend a meeting:

- A. Early communication with staff or the Chairperson in advance of the meeting shall be made and as soon as the information becomes available that prevents attendance.
- B. The Chairperson shall, notify the Board of such absentees.
- C. Post meeting communication is acceptable with a reasonable explanation.

--end--



Pajaro Valley Fire Protection District

2024/2025 Audit Staff Report

December 8th, 2025

To: Board of Directors

From: BC Urbani

Summary of Audit Communication:

The auditors completed their audit of the District's financial statements for the year ending June 30, 2025.

Significant Audit Matters:

Accounting Practices

- No new accounting policies were adopted
- No unusual or questionable transactions were identified.
- Financial statement disclosures were found to be clear and consistent.

Key Accounting Estimates

- **Depreciation:** Based on management-determined useful lives, auditors found assumptions reasonable.
- **Pension-related estimates:** Net pension assets/liabilities and deferred inflows/outflows based on actuarial studies, auditors found them reasonable.

Audit Execution

- No significant difficulties were experienced with management.
- **Corrected misstatements:** Management corrected all identified errors. None were material except for adjustments related to capital assets and a capital lease payoff.
- **Uncorrected misstatements:** None to report.
- **Disagreements with management:** None occurred.

Other Communications

- **Management Representation Letter:** Received on December 1, 2025.
- **Consultations with other accountants:** None known.
- **Additional audit discussions:** Routine and not a condition of auditor retention.

PAJARO VALLEY FIRE PROTECTION DISTRICT
BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

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**Pajaro Valley Fire Protection District
Basic Financial Statements
June 30, 2025 and 2024**

TABLE OF CONTENTS

	<u>Page</u>
<i>Independent Auditor's Report</i>	1
<i>Management's Discussion and Analysis</i>	5
<i>Basic Financial Statements:</i>	
Government-Wide Financial Statements:	
Statement of Net Position	10
Statement of Activities.....	11
Governmental Funds Financial Statements:	
Balance Sheet	12
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position	13
Statement of Revenues, Expenditures and Changes in Fund Balances.....	14
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-wide Statement of Activities Governmental Activities.....	15
Notes to the Financial Statements	17
<i>Required Supplementary Information:</i>	
Budgetary Comparison Schedule – Revenues – Budget and Actual – General Fund.....	32
Budgetary Comparison Schedule – Expenditures – Budget and Actual – General Fund.....	33
Budgetary Comparison Schedule – Revenues and Expenditures – Budget and Actual – Capital Project Fund	34
Schedules of Proportionate Share of Net Pension Liability/(Asset) and Related Ratios	35
Schedules of Contributions	36

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Pajaro Valley Fire Protection District
Watsonville, California

We have audited the accompanying financial statements of the governmental activities and major fund of the Pajaro Valley Fire Protection District (District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the District as of June 30, 2025 and the respective changes in financial position and the respective budgetary comparisons listed as part of the basic financial statements in the Table of Contents for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 requirement 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's for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 opinion. 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- 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.

Required Supplementary Information

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

Report on Summarized Comparative Information

We have previously audited the District's June 30, 2024 financial statements, and we expressed unmodified audit opinions on those audited financial statements in our report dated January 17, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

A handwritten signature in dark ink that reads "Maze + Associates". The signature is written in a cursive, flowing style.

Pleasant Hill, California
December 1, 2025

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PAJARO VALLEY FIRE PROTECTION DISTRICT

Management's Discussion and Analysis

June 30, 2025

The District provides fire protection services to the land and areas covered by the former Freedom Fire Protection District and the Salsipuedes Fire Protection District.

Description of the Basic Financial Statements

The financial statements consist of the following parts: Management's discussion and analysis; the basic financial statements; government-wide and government fund financial statements; notes to the financial statements and required supplementary information.

The basic government-wide and governmental fund financial statements present the financial results on the different methods of accounting. Included in the financial statements are reconciliations that explain the difference between the two methods.

Government-wide financial statements are prepared on the accrual basis of accounting and economic resource focus. The required financial statements are: Statement of Net Position and Statement of Activities. The Statement of Net Position reports all assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time increases or decreases in net position may serve as a useful indicator of whether the long-term financial position of the District is improving or deteriorating. The Statement of Activities presents information on how the net position of the District changed during the most recent fiscal year. All changes in the net position are reported as soon as the underlying event giving rise to the change occurs, regardless of when cash is paid or received.

Governmental Funds financial statements are prepared on the modified accrual basis of accounting and current financial resource focus. The required financial statements are: Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. The Balance Sheet shows only assets and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities are included. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports revenues for which cash has been received during the year or soon after the end of the year.

The Government-Wide and Governmental Funds financial statements show the results of the following funds:

General Fund – Most of the District's basic services are accounted for in this fund.

Capital Projects Fund- The District uses the Capital Projects fund to accumulate funds for and accounting for the purchase/constructing of structures, improvements, apparatus and equipment. During the fiscal years ended June 30, 2025 and 2024, the District transferred \$99,635 respectively, into the Capital Projects Fund. The District accumulated \$51,898.68 in interest from the funds in the Capital Projects Funds. During the fiscal years ended June 30, 2025 and 2024, the District expended \$-0-, respectively, out of the Capital Projects Fund.

PAJARO VALLEY FIRE PROTECTION DISTRICT

Management's Discussion and Analysis

June 30, 2025

Condensed Government-Wide Financial Data

	2025	2024
Current assets	\$ 2,166,561	\$ 1,488,614
Stations and equipment, net of accumulated depreciation	2,268,082	2,391,901
Deferred outflows of resources	118,508	0
Total assets and deferred outflows of resources	<u>\$ 4,553,151</u>	<u>\$ 3,880,515</u>
Current liabilities	\$ 6,510	\$ 2,895
Non current liabilities	254,816	308,257
Total liabilities and deferred inflow of resources	<u>261,326</u>	<u>311,152</u>
Net position		
Net investment in capital assets	2,268,082	2,391,901
Unrestricted	2,023,743	1,177,462
Total net position	<u>4,291,825</u>	<u>3,569,363</u>
Total liabilities and net position	<u>\$ 4,553,151</u>	<u>\$ 3,880,515</u>
	2025	2024
Expenditures, net of program revenue	\$ 1,866,482	\$ 2,107,256
General Revenue		
Property tax	2,360,985	2,226,176
Fire suppression benefits assessment	142,059	141,576
Use of money and property (interest income)	75,814	55,382
Gain on disposal of asset	0	76,726
Aid from other government agencies	10,086	10,195
Change in net position	<u>\$ 722,462</u>	<u>\$ 402,799</u>

PAJARO VALLEY FIRE PROTECTION DISTRICT

Management's Discussion and Analysis

June 30, 2025

Financial Analysis of the District as a Whole

The District's net position increased for the fiscal year ended June 30, 2025 by \$722,462 or 20% to a total of \$4,291,825. In 2024 net position decreased by \$243,909 or 6% to a total of \$3,569,363. Of the \$4,291,825 in the net position as of June 30, 2025, \$2,268,082 are invested in capital assets (net of accumulated depreciation).

Financial Analysis of the District's Funds

Governmental fund balances increased for the fiscal year ended June 30, 2025 by \$674,332 or 45% to the total of \$2,160,051. In 2024 governmental fund balances decreased by \$430,337 or 22% to a total of \$1,485,719. The main reasons for the difference between the change in the District net position and the change in fund balances for the years ended June 30, 2025 and 2024, is the difference in accounting for capital asset additions/depreciation and pension asset/liability.

Budgetary Highlights

During the fiscal year ended June 30, 2025, the following highlights occurred:

1. Staffing was reduced to a two-person engine company 24 hours a day.
2. Continued sharing the cost of the Fire Captain position in the fire Marshal's office with the Santa Cruz County Fire Department. The agreement is a 50/50 match, which resulted in a 50% reduction to the District.

Capital Assets

As of June 30, 2025, the District had invested \$4,280,161 in a broad range of capital assets including structures and improvements, and equipment. The District leases the land that the fire station is located on. Major capital asset additions include:

	<u>2025</u>	<u>2024</u>
Facility Improvements	\$ 26,984	\$ -0-
Total major capital asset additions		
mobile equipment replacement	\$ -0-	\$ 84,179

PAJARO VALLEY FIRE PROTECTION DISTRICT

Management's Discussion and Analysis

June 30, 2025

Long – Term Debt

As of June 30, 2025, the District has no long term debt.

GASB 68 Net Pension Asset and Related Deferred Inflows and Outflows of Resources

As of June 30, 2025 and 2024, the District had \$254,816 and \$308,257, respectively in net pension liability. As of June 30, 2025 and 2024, the District had \$118,508 and \$-0-, respectively in deferred outflows of resources and \$ -0- and \$-0-, respectively in deferred inflows of resources.

Economic Factors and Next Year's Budget

The District's main source of revenue is property taxes. The District expects property tax revenue to increase 4% for the fiscal year ending June 30, 2025, as recommend by the Santa Cruz County Auditor/Controller.

The District anticipates a 5% increase in the Cooperative Services Agreement with CAL FIRE. The reason for the increase is due to an increase in the benefit rate, administrative fee and salary increases.

CAL FIRE's bargaining unit is also negotiating a shortened workweek for Firefighters which would result in the need to hire additional personnel to meet current staffing levels by 2027. The District started the process to possibly conduct another Proposition 218 Benefit Assessment election in 2025 or 2026 to account for this increase in salary, benefits and staffing. Concurrently, the District is also looking at the feasibility of reorganizing with Santa Cruz County Fire Department CSA #48. The District will add one additional position to staff the engine.

Contacting the District's Financial Management

These financial statements are designed to provide a general overview of the District's finances. If you have questions about these financial statements or need additional financial information, contact the District office at 562 Casserly road, Watsonville, California 95076, telephone number (831) 722-6188.

Basic Financial Statements

PAJARO VALLEY FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
June 30, 2025
(With Comparative Totals for 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Cash in County Treasury (Note 2E)		
Santa Cruz County	\$ 2,166,561	\$ 1,488,614
Total Current Assets	<u>2,166,561</u>	<u>1,488,614</u>
Station and Equipment (Note 3)		
Structures and Improvements	2,385,868	2,378,099
Equipment	<u>1,894,293</u>	<u>1,882,397</u>
Total Station and Equipment	4,280,161	4,260,496
Accumulated Depreciation	<u>(2,012,079)</u>	<u>(1,868,595)</u>
Station and Equipment, Net of Accumulated Depreciation	<u>2,268,082</u>	<u>2,391,901</u>
Total Assets	<u>4,434,643</u>	<u>3,880,515</u>
Deferred Outflows of Resources		
Deferred Pension - Actuarial (Note 6)	<u>118,508</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 4,553,151</u>	<u>\$ 3,880,515</u>
Liabilities		
Current Liabilities		
Accounts payable (Note 5)	<u>\$ 6,510</u>	<u>\$ 2,895</u>
Total Current Liabilities	<u>6,510</u>	<u>2,895</u>
Non Current Liabilities		
Net Pension Liability (Note 6)	<u>254,816</u>	<u>308,257</u>
Total Non Current Liabilities	<u>254,816</u>	<u>308,257</u>
Total Liabilities	<u>261,326</u>	<u>311,152</u>
Net Position		
Net investment in capital assets	2,268,082	2,391,901
Unrestricted		
General Fund	<u>2,023,743</u>	<u>1,177,462</u>
Total Net Position	<u>4,291,825</u>	<u>3,569,363</u>
Total Liabilities, Deferred Inflow of Resources and Net Position	<u>\$ 4,553,151</u>	<u>\$ 3,880,515</u>

See accompanying notes to financial statements

PAJARO VALLEY FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025
(With Comparative Totals for 2024)

		Program Revenues				
		Charges for Services (Plan Check)	Strike Team & Emergency Reimbursements	Operating Grants and Contributions	Totals	
	Expenditures				2025	2024
Expenditures						
Fire Protection						
Salaries and Benefits	\$ 119,167	\$ -	\$ -	\$ -	\$ 119,167	\$ 1,566
Pension Expense (GASB 68)	(171,949)	-	-	-	(171,949)	58,252
Services and Supplies	1,950,996	43,790	152,848	-	1,754,358	1,884,082
Contributions to Other Agencies	2,446	-	-	-	2,446	3,040
Depreciation (Note 3)	162,460	-	-	-	162,460	160,316
Total Governmental Activities	<u>\$ 2,063,120</u>	<u>\$ 43,790</u>	<u>\$ 152,848</u>	<u>\$ -</u>	<u>1,866,482</u>	<u>2,107,256</u>
General Revenues						
Property Tax					2,360,985	2,226,176
Fire Suppression Benefit Assessment					142,059	141,576
Use of Money and Property					75,814	55,382
Gain on disposal of asset					-	76,726
Agencies						
State Homeowners Property						
Tax Relief					10,086	10,195
Total General Revenues					<u>2,588,944</u>	<u>2,510,055</u>
Change in Net Position					722,462	402,799
Net Position, Beginning - As Previously Stated					<u>3,569,363</u>	<u>3,813,272</u>
Prior Period Adjustment - (Note 9)					-	(646,708)
Fund Balance, Beginning - As Restated					<u>3,569,363</u>	<u>3,166,564</u>
Net Position, Ending					<u>\$ 4,291,825</u>	<u>\$ 3,569,363</u>

See accompanying notes to financial statements

PAJARO VALLEY FIRE PROTECTION DISTRICT

Balance Sheet - Governmental Funds

June 30, 2025 and 2024

	Governmental Fund Types		Total	
	General	Capital Projects	2025	2024
ASSETS				
Cash and Investments	\$ 885,654	\$ 1,280,907	\$ 2,166,561	\$ 1,488,614
Total Assets	<u>\$ 885,654</u>	<u>\$ 1,280,907</u>	<u>\$ 2,166,561</u>	<u>\$ 1,488,614</u>
LIABILITIES				
Accounts Payable	\$ 6,510	\$ -	\$ 6,510	\$ 2,895
Total Liabilities	<u>6,510</u>	<u>-</u>	<u>6,510</u>	<u>2,895</u>
FUND BALANCES				
Assigned Fund Balance				
Equipment and Facility Replacement	-	1,280,907	1,280,907	1,129,373
Unassigned				
Unreserved, Undesignated	879,144	-	879,144	356,346
Total Fund Balance	<u>879,144</u>	<u>1,280,907</u>	<u>2,160,051</u>	<u>1,485,719</u>
Total Liabilities and Fund Balances	<u>\$ 885,654</u>	<u>\$ 1,280,907</u>	<u>\$ 2,166,561</u>	<u>\$ 1,488,614</u>

See accompanying notes to financial statements

PAJARO VALLEY FIRE PROTECTION DISTRICT
Reconciliation of the Governmental Fund Balance Sheet to the
Government-Wide Statement of Net Position - Governmental Activities
June 30, 2025
(With Comparative Totals for 2024)

	<u>2025</u>	<u>2024</u>
Fund Balances - Total Governmental Funds	\$ 2,160,051	\$ 1,485,719
<p>Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:</p> <p>Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the Governmental Funds.</p> <p style="padding-left: 40px;">Total Historical Cost of Capital Assets 4,280,161 4,260,496 Less: Accumulated Depreciation (2,012,079) (1,868,595)</p> <p>Deferred outflow of resources reported in the Statement of Net Position are not reported in governmental funds.</p> <p style="padding-left: 40px;">Deferred Pension - Actuarial 118,508 -</p> <p>Other liabilities, pension liabilities reported in the Statement of Net Position are reported in governmental funds.</p> <p style="padding-left: 40px;">Net Pension Liability <u>(254,816)</u> <u>(308,257)</u></p>		
Net Position of Governmental Activities	<u><u>\$ 4,291,825</u></u>	<u><u>\$ 3,569,363</u></u>

See accompanying notes to basic financial statements

PAJARO VALLEY FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2025
(With Comparative Totals for 2024)

	General	Capital Projects	Total	
			2025	2024
REVENUES:				
Property taxes	\$ 2,360,985	\$ -	\$ 2,360,985	\$2,226,176
Other taxes	142,059	-	142,059	141,576
Use of money and property	23,915	51,899	75,814	55,382
Aid from other government agencies	10,086	-	10,086	10,195
Charges for current services	43,790	-	43,790	40,785
Other revenue	152,848	-	152,848	9,989
Total Revenues	<u>2,733,683</u>	<u>51,899</u>	<u>2,785,582</u>	<u>2,484,103</u>
EXPENDITURES:				
Salaries and employee benefits	119,167	-	119,167	1,566
Services and supplies	1,962,653	-	1,962,653	2,318,278
Fixed assets	26,984	-	26,984	21,574
Other charges	2,446	-	2,446	3,040
Total Expenditures	<u>2,111,250</u>	<u>-</u>	<u>2,111,250</u>	<u>2,344,458</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	622,433	51,899	674,332	139,645
OTHER FINANCING SOURCES (Uses)				
Transfer in	-	99,635	99,635	150,655
Transfer out	(99,635)	-	(99,635)	(150,655)
Gain (Loss) on disposal of asset	-	-	-	76,726
Total other financing sources (uses)	<u>(99,635)</u>	<u>99,635</u>	<u>-</u>	<u>76,726</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	522,798	151,534	674,332	216,371
Fund Balance, Beginning - As Previously Stated	<u>356,346</u>	<u>1,129,373</u>	<u>1,485,719</u>	<u>1,916,056</u>
Prior Period Adjustment - (Note 9)	-	-	-	(646,708)
Fund Balance, Beginning - As Restated	<u>356,346</u>	<u>1,129,373</u>	<u>1,485,719</u>	<u>1,269,348</u>
Fund Balance, Ending	<u>\$ 879,144</u>	<u>\$ 1,280,907</u>	<u>\$ 2,160,051</u>	<u>\$ 1,485,719</u>

See accompanying notes to basic financial statements

PAJARO VALLEY FIRE PROTECTION DISTRICT
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Government-wide Statement of Activities
Governmental Activities
June 30, 2025
(With Comparative Totals for 2024)

	<u>2025</u>	<u>2024</u>
Net Change in Fund Balances - Total Governmental Funds	\$ 674,332	\$ 216,371
Amounts reported for governmental activities in the Statement of Activities are different because of the following:		
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Current year capital outlays	19,665	84,179
Less: current year retirements	18,976	320,817
Less: current year depreciation expense	(162,460)	(160,316)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Net pension income/(expense)	<u>171,949</u>	<u>(58,252)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 722,462</u></u>	<u><u>\$ 402,799</u></u>

See accompanying notes to basic financial statements

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PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 1 – GENERAL INFORMATION

A. Organization

The Pajaro Valley Fire Protection Agency was a Joint Powers Agency (“JPA”) formed in September 1993 consisting of two members: Freedom Fire Protection District and Salsipuedes Fire Protection District. Effective July 1, 1995, the JPA was dissolved and Pajaro Valley Fire Protection District was formed to consolidate the Freedom Fire Protection District and the Salsipuedes Fire Protection District, under the authority of Section 56000 et seq of the California Government Code. The District operates under the provisions of the Fire Protection District Law of 1987, beginning with Health and Safety Code Section 13800, and provides fire protection services to the land areas covered by the former Freedom Fire Protection District and the Salsipuedes Fire Protection District.

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

B. District Officials

The District is governed by a board of five elected directors. The following were in office at June 30, 2025:

	<u>Term Expires December</u>
Dave Martone, Director	2028
Robert Erbe, Director	2028
Ashley Moules, Director	2026
John Sampson, Director	2026
Jake Dellamonica, Director	2028

Mike Urbani was the Battalion Chief at June 30, 2025.

The District entered into an agreement with the State of California (“State”) whereby the District will pay the State for fire protection services in an amount to be budgeted on an annual basis. The agreement is from July 1, 2025 through June 30, 2026. Under the terms of the agreement, either party may terminate the agreement with or without cause by giving a one year written notice.

Under the terms of the agreement, the District maintains the burden of the cost of operating and maintaining equipment and property under its ownership. In addition, the District is to maintain commercial insurance providing at least \$1,000,000 of general liability coverage at a combined single limit per occurrence.

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 1 – GENERAL INFORMATION (Continued)

In addition to the above contract with CAL FIRE, and in order to assure response to fire calls in borderline areas of the District, the District has entered into the following agreements:

Fire protection services

With the City of Watsonville.

Accounting records

The official accounting records of the District are maintained in the office of the County of Santa Cruz Auditor/Controller. 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. The District's total General Fund and Capital Projects Fund expenditures for the year ended June 30, 2025 were under budget.

Appropriations limit

In accordance with the California Constitution, the District has adopted an appropriations limit for the fiscal year 2024/2025.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basic of Accounting and Measurement Focus

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accounting policies of the District conform to GAAP in the United States for local governmental units.

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

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Adoption of New Guidance

GASB Statement No. 101 – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement is effective for reporting periods beginning after December 15, 2023, or the fiscal year 2024-25. The implementation of this statement did not have a material effect on the financial statements.

GASB Statement No. 102 – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement is effective for reporting periods beginning after June 15, 2024, or the fiscal year 2024-25. The implementation of this statement did not have a material effect on the financial statements

C. Financial Statement Presentation

Government-Wide Financial Statements

The District's Government-Wide Financial Statements include a statement of net position and a statement of activities and changes in net position. These statements present summaries of governmental activities for the District.

The basic Government-Wide Financial Statements are presented on an economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, liabilities, deferred inflows/outflows of resources, including capital assets, and long-term liabilities are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, and expenditures are recognized in the period the liability is incurred.

Governmental Funds Financial Statements

The District's Government Funds 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. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements of net position presented in the Government-Wide Financial Statements.

All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year end) are recognized when due. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Reconciliation of the Governmental Funds financial statements to the Government-Wide Financial Statements is provided to explain the differences created by the different measurement focus and basis of accounting.

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

- Nonspendable – Includes amounts that are not in a spendable form or are required to be maintained intact.
- Restricted – Includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation.
- Committed – Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- Assigned – Includes amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

The District's governmental-wide net position is classified in the following categories:

- Net investment in capital assets – Includes amount of the net position that is invested in capital assets net of accumulated depreciation and any related debt.
- Restricted – Includes amounts that can be spent only for the specific purposes stipulated by a formal action of the government's highest level of decision-making authority, external resource providers, constitutionally, or through enabling legislation.
- Unrestricted – Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

D. Property Tax Revenue

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

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash in County Treasury

The District's cash is held in the Santa Cruz County ("County") Treasury Pool, which is not rated by national credit rating agencies. The County Treasurer pools cash with other County and Special District funds and invests to maximize income consistent with safe and prudent investment practices within the guidelines of the County's investment pool. The County routinely reviews its investment policy. The estimated fair value of investments in the pool is based on quoted market prices. The fair value of the District's position in the pool is the same as the value of the pool shares. The value of the pool shares may be withdrawn at any time based on an amortized cost basis, which is different than the fair value of the District's position in the pool. Information regarding the investments within the pool, including related risks, can be found in the County of Santa Cruz's Annual Comprehensive Financial Report.

As of June 30, 2025 and 2024, the District had balances held by the County of \$2,166,561 and \$1,488,614, respectively. Interest earned on the investment pool is distributed to the participating funds monthly using a formula based on the average daily cash balance of each fund. Interest earned through June 30, 2025 was distributed on June 30, 2025.

F. Accounts Receivable

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

G. Prepaid Items

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

H. Capital Assets

Capital assets, which include land, buildings, improvements, and equipment, are reported in the Government-Wide Financial Statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated assets are valued at their estimated fair value on the date donated. The District has set up capitalization thresholds for reporting capital assets as follows:

	<u>Cost</u>	<u>Useful Lives</u>
Structures	\$3,000	30 – 40 years
Equipment	\$1,000	3 – 15 years

Depreciation is recorded on the straight-line method over the useful lives of the assets.

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net assets will sometimes report deferred outflows of resources. Deferred outflows of resources, represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District currently has one item which qualifies for reporting as deferred outflows of resource; related to GASB 68 pension accounting and is reported on the Government-Wide Financial Statement.

In addition to liabilities, the statement of net assets will sometimes report deferred inflows of resources. Deferred inflows of resources, represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District currently has one item which qualifies for reporting as deferred inflows of resource; related to GASB 68 pension accounting and is reported on the Government-Wide Financial Statement.

J. District Special Expense

Because fire hose couplings and nozzles are peculiar to fire districts, the manual of the State Controller provides that purchases of such items be charged to the expense account “District Special Expense.”

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

L. Lease

A lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

As of June 30, 2025, the District does not have any leases that are required to be recorded.

M. Subscription-Based Information Technology Arrangements (SBITA)

A Subscription-Based Information Technology Arrangement (SBITAS) is defined as a contract that conveys control of the right to use another party’s information technology software, alone or in combination with tangible capital assets as specified in a contract for a period in an exchange or exchange-like transaction.

As of June 30, 2025, the District does not have any SBITAs that are required to be recorded.

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Prior Year Totals

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Accordingly, such information should be read in conjunction with the financial statements for the year ended June 30, 2024, from which the summarized information was derived.

O. Subsequent Events

The District's management has evaluated additional events and transactions subsequent to June 30, 2025, for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through December 1, 2025, the date the financial statements became available to be issued.

NOTE 3 – CHANGES IN STATION AND EQUIPMENT

	Balance June 30, 2023	Additions/ Adjustments	Deletions and Adjustments	Balance June 30, 2024
Station and Improvements	\$ 2,378,099	\$ -	\$ -	\$ 2,378,099
Equipment	1,803,623	84,179	(5,405)	1,882,397
Total	4,181,722	84,179	(5,405)	4,260,496
Accumulated depreciated	(2,034,501)	(160,316)	326,222	(1,868,595)
Total, net of accumulated depreciation	\$ 2,147,221	\$ (76,137)	\$ 320,817	\$ 2,391,901
	Balance June 30, 2024	Additions/ Adjustments	Deletions	Balance June 30, 2025
Station and Improvements	\$ 2,378,099	\$ 7,769	\$ -	\$ 2,385,868
Equipment	1,882,397	11,896	-	1,894,293
Total	4,260,496	19,665	-	4,280,161
Accumulated depreciated	(1,868,595)	(143,484)		(2,012,079)
Total, net of accumulated depreciation	\$ 2,391,901	\$ (123,819)	\$ -	\$ 2,268,082

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 4 – RISK MANAGEMENT

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

A. *Workers' Compensation Coverage*

The District is a member of the Santa Cruz County Fire Agencies Insurance Group (“Group”). In a board meeting on June 19, 2002, the Group approved the return of its self-insurance certificates to the State and to accept a proposal from California Public Entity Insurance Authority (CPEIA) a joint powers authority for both primary and excess workers compensation coverage. In a resolution dated September 20, 2007, the Santa Cruz County Fire Agencies Insurance Group's Board of Directors opted to terminate the CPEIA joint power agreement and merge into the CSAC Excess Insurance Authority (CSAC-EIA) Joint Power Agreement. This change was predicated on the decision of CSAC-EIA to restructure their by-laws and JPA agreements discontinuing the operation of CPEIA and allowing its members to become full participants in the CSAC-EIA programs. Being a CPEIA member granted automatic approval of inclusion into both the Primary and Excess EIA workers' compensation programs beginning with the July 1, 2007 policy renewals. The relationship between the Group and CSAC-EIA (“JPA”) is such that CSAC-EIA is not a component unit of the Group for reporting purposes. On June 30, 2020 CSAC-EIA became Public Risk Innovation, Solutions, and Management (“PRISM”).

PRISM 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 PRISM only at the end of a policy period and only if a sixty day written advance notice is given. However, PRISM may cancel a membership at any time upon a two-thirds vote of the Board of Directors and with sixty days written notice. Upon withdrawal or cancellation, a member shall remain liable for additional assessments for the program periods they have participated. PRISM is governed by a board of directors. The Board controls the operations of PRISM, including adopting an annual budget.

B. *Primary Workers' Compensation*

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

C. *Excess Workers' Compensation*

PRISM 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%.

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 4 – RISK MANAGEMENT (Continued)

D. Liability Insurance

The District has joined the Fire Agencies Insurance Risk Authority, a joint powers authority (JPA) with other California special districts as members. The relationship between the District and the JPA is such that the JPA is not a component unit of the District for reporting purposes. The Authority, as administrator, maintains general liability insurance for its members. The purpose of the joint protection program is to reduce the amount and frequency of their losses, pool their self-insured losses, and jointly purchase general liability insurance. For the fiscal year ended June 30, 2025, FAIRA maintained a fully-insured program.

Insurance coverage as of June 30, 2025 is as follows:

	<u>Deductible</u>	<u>Limit</u>
Property		
Property (building and contents)	\$5,000	\$100,000,000
Automobile physical damage	\$1,000 - \$5,000	\$1,500,000
Liability		
Comprehensive general and automobile bodily injury, property damage, person injury, single limit	\$1,000	\$1,500,000
General liability - each	None	\$1,500,000
General liability - aggregate	None	\$10,000,000

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable consist of the following items as of June 30:

	<u>2025</u>	<u>2024</u>
Operations		
Other	\$ 6,510	\$ 2,895
	<u>\$ 6,510</u>	<u>\$ 2,895</u>

NOTE 6 – DEFINED BENEFIT PENSION PLAN

A. Plan Description

The Plan is a cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provision under the Plans are established by State statue and the District's resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 6 – DEFINED BENEFIT PENSION PLAN (Continued)

B. Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basis Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied by the Public Employees' Retirement Law.

The Safety Plan's provisions and benefits in effect at June 30, 2025 are summarized as follows:

Hire Date	Prior to January 1, 2013
Benefits formula	2% @ 50
Benefits vesting schedule	5 years' service
Benefit payments	Monthly for life
Retirement age	50
Monthly benefits, as a % of eligible compensation	2.00%
Required employee contributions rates	9.00%
Required employer contribution rates	0.00%
Required UAL contribution	\$118,508

As of June 30, 2025, the District reported net pension liability for its proportionate shares of the net pension liability in the amount of \$254,816.

C. Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

For the year ended June 30, 2025, the District's total contributions to the Plan were \$118,508.

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 6 – DEFINED BENEFIT PENSION PLAN (Continued)

D. Net Pension Liability

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2024, using an annual actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability as of June 30, 2025 and 2024 was as follows:

	Total Pension Liability (a)	Increase (Decrease)	
		Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (c) = (a) - (b)
Balance at: 6/30/23 (MD)	\$ 5,783,142	\$ 5,474,885	\$ 308,257
Balance at: 6/30/24 (MD)	5,895,568	5,640,752	254,816
Net Changes during 2023-24	\$ (112,426)	\$ (165,867)	\$ 53,441

E. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the District recognized a negative pension expense of \$171,949. At June 30, 2025, the District reported deferred outflows of resources in the amount of \$118,508 which represents pension contribution made subsequent to measurement date.

F. Actuarial Assumptions

For the measurement period ended June 30, 2024 (the measurement date), total pension liability was determined by rolling forward following the June 30, 2023 total pension liability. The June 30, 2023 total pension liability was based on the following actuarial methods and assumptions:

Actuarial cost Method	Entry Age Actuarial Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter

¹ The mortality table used was developed based on CalPERS-specific data. The table includes generated mortality improvements using Society of Actuaries Scale 80% of Scale MP 2020. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 6 – DEFINED BENEFIT PENSION PLAN (Continued)

G. Discount Rate

The discount rate used to measure the total pension liability was 6.90% for the Plan. The projection of cash flows used to determine the discount rate for the Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis points.

The expected real rate of return by asset class are as follow.

Asset Class ¹	Assumed Asset Allocation	Real return ^{1,2}
Global Equity- Cap-weighted	30.00%	4.54%
Global Equity- Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021 Asset Liability Management study.

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 6 – DEFINED BENEFIT PENSION PLAN (Continued)

H. Changes of Assumptions

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

I. Sensitivity of the Net Pension Liability to the Changes in the Discount Rate

The following presents the net pension liability of the District for each Plan, calculated using the discount rate for each Plan, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate -1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate +1% (7.90%)
Plan's Net Pension Liability/(Asset)	\$ 1,060,145	\$ 254,816	\$ (403,830)

J. Pension Plan Fiduciary Net Position

The plan fiduciary net position disclosed in the District's CalPERS GASB Statement No. 68 accounting valuation report may differ from the plan assets reported in the District's CalPERS funding actuarial valuation report due to several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes in the District's funding actuarial valuation.

<u>Measurement period; June 30, 2024</u>	<u>Safety</u>
Total pension liability	\$5,895,568
Fiduciary net position	\$5,640,752
Net pension liability	254,816

PAJARO VALLEY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2025

NOTE 7 – COMMITMENTS AND CONTINGENCIES

Ground lease

The District leases the real property on which the District's fire station is located. During the year ended June 30, 2003, the District constructed a new fire station and entered into a ground lease. The ground lease is for 50 years, rent is payable in one \$50 payment, due upon commencement of the lease.

Pajaro Valley Fire Protection District Reorganization

On April 24, 2025, the Pajaro Valley Fire Protection District Board of Directors adopted a resolution to dissolve the District and concurrently annex its service area into CSA 48. The District formally submitted an application to Santa Cruz County LAFCO to initiate this reorganization in May 2025. Since then, the District explored conducting another 218 Benefit Assessment as another funding mechanism that could allow it to remain a standalone agency. The Pajaro Valley FPD Board voted to discontinue its efforts to implement a 218 Benefit Assessment on October 21 and decided to focus on the proposed reorganization with CSA 48.

Required Supplemental Information

PAJARO VALLEY FIRE PROTECTION DISTRICT
 Budgetary Comparison Schedule - Revenues - Budget and Actual - General Fund
 For the Year Ended June 30, 2025

	Final Budget	Amended Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Property taxes				
Current secured	\$ 2,228,712	\$ 2,228,712	\$ 2,272,751	\$ 44,039
Current unsecured	36,000	36,000	45,753	9,753
Prior year - unsecured	2,300	2,300	4,028	1,728
Penalties for delinquent taxed	-	-	586	586
Current supplemental	20,000	20,000	34,506	14,506
Prior year - supplemental	1,000	1,000	3,361	2,361
Total property taxed	<u>2,288,012</u>	<u>2,288,012</u>	<u>2,360,985</u>	<u>72,973</u>
Other taxes				
Fire suppression benefit assessment	143,855	143,855	142,059	(1,796)
Total other taxes	<u>143,855</u>	<u>143,855</u>	<u>142,059</u>	<u>(1,796)</u>
Use of money and property				
Interest	6,000	6,000	23,915	17,915
Total use of money and property	<u>6,000</u>	<u>6,000</u>	<u>23,915</u>	<u>17,915</u>
Aid from other government agencies				
Homeowner property tax relief	10,200	10,200	10,086	(114)
Total aid from other government agencies	<u>10,200</u>	<u>10,200</u>	<u>10,086</u>	<u>(114)</u>
Charges for current services				
Plan checking fees	25,000	25,000	43,790	18,790
Fire protection services	500	500	-	500
Total charges for current services	<u>25,500</u>	<u>25,500</u>	<u>43,790</u>	<u>19,290</u>
Other revenue				
Other revenue	10,000	10,000	152,848	142,848
Total other revenue	<u>10,000</u>	<u>10,000</u>	<u>152,848</u>	<u>142,848</u>
Total revenue	<u>\$ 2,483,567</u>	<u>\$ 2,483,567</u>	<u>\$ 2,733,683</u>	<u>\$ 251,116</u>

PAJARO VALLEY FIRE PROTECTION DISTRICT
 Budgetary Comparison Schedule - Expenditures - Budget and Actual - General Fund
 For the Year Ended June 30, 2025

	Final Budget	Amended Final Budget	Actual	Variance Favorable (Unfavorable)
Expenditures				
Salaries and employee benefits				
OASDI - Social Security	\$ 150	\$ 150	\$ 239	\$ (89)
PERS	119,350	119,350	118,928	422
Workers' compensation insurance	1,400	1,400	-	1,400
Total salaries and employee benefits	<u>120,900</u>	<u>120,900</u>	<u>119,167</u>	<u>1,733</u>
Services and supplies				
Clothing and personal supplies	10,000	10,000	915	9,085
Radio	20,000	20,000	21,736	(1,736)
Telephone	5,500	5,500	5,961	(461)
Food	1,000	1,000	-	1,000
Other household expense - services	3,500	3,500	4,282	(782)
Other insurance	23,750	23,750	22,138	1,612
Maintenance - mobile equipment	52,500	52,500	32,577	19,923
Maintenance - other equipment	7,700	7,700	4,881	2,819
Maintenance - structure and grounds	4,000	4,000	4,532	(532)
Medical, dental and lab supplies	3,500	3,500	2,491	1,009
Memberships	2,500	2,500	3,000	(500)
PC software	1,500	1,500	1,054	446
Postage	500	500	75	425
Supplies	1,700	1,700	1,304	396
Accounting and auditing fees	36,400	36,400	34,933	1,467
Attorney	3,000	3,000	619	2,381
Directors' fee	5,000	5,000	3,120	1,880
Professional services	2,156,000	2,156,000	1,755,144	400,856
Publication printing costs	2,000	2,000	-	2,000
Legal notices	1,000	1,000	477	523
Small tools and instruments	18,000	18,000	17,388	612
Election expense	35,000	35,000	125	34,875
Special district expense	11,000	11,000	14,661	(3,661)
Education and training	1,500	1,500	150	1,350
Gas, oil and fuel	16,000	16,000	12,916	3,084
Lodging	1,500	1,500	-	1,500
Utilities	17,000	17,000	18,174	(1,174)
Total services and supplies	<u>2,441,050</u>	<u>2,441,050</u>	<u>1,962,653</u>	<u>478,397</u>
Fixed assets				
Buildings and improvements	50,000	50,000	26,984	23,016
Mobile equipment	1,500	1,500	-	1,500
Total fixed assets	<u>51,500</u>	<u>51,500</u>	<u>26,984</u>	<u>24,516</u>
Other charges				
Interest - other	300	300	-	300
Contribution to other agencies (LAFCO)	3,000	3,000	2,446	554
Total other charges	<u>3,300</u>	<u>3,300</u>	<u>2,446</u>	<u>854</u>
Total expenditures	<u>\$ 2,616,750</u>	<u>\$ 2,616,750</u>	<u>\$ 2,111,250</u>	<u>\$ 505,500</u>
Other financing sources (uses)				
Transfer out to capital projects fund	<u>\$ (99,635)</u>	<u>\$ (99,635)</u>	<u>\$ (99,635)</u>	<u>\$ -</u>

PAJARO VALLEY FIRE PROTECTION DISTRICT
 Budgetary Comparison Schedule - Revenues and Expenditures -
 Budget and Actual - Capital Project Fund
 For the Year Ended June 30, 2025

	Final Budget	Amended Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Use of money and property				
Interest	\$ 8,000	\$ 8,000	\$ 51,899	\$ 43,899
Total revenues	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 51,899</u>	<u>\$ 43,899</u>
Expenditures				
Fixed assets				
Buildings and improvements	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Mobile Equipment	414,598	414,598	-	414,598
Total expenditures	<u>\$ 514,598</u>	<u>\$ 514,598</u>	<u>\$ -</u>	<u>\$ 514,598</u>
Other financing sources (uses)				
Transfer in to general fund	<u>\$ 150,655</u>	<u>\$ 150,655</u>	<u>\$ 99,635</u>	<u>\$ 51,020</u>

PAJARO VALLEY FIRE PROTECTION DISTRICT
Schedule of Proportionate Share of Net Pension Liability (Asset) and Related Ratios
June 30, 2025
Last 10 Years

Fiscal year	2024-25	2023-24	2022-23	2021-22	2020-21
Measurement period	2023-24	2022-23	2021-22	2020-21	2019-20
Entity's proportion of net pension liability (asset)	0.00210%	0.00247%	0.00231%	-0.01388%	0.00662%
Entity's proportionate share of net pension liability (asset)	\$ 254,816	\$ 308,257	\$ 266,969	\$ (750,550)	\$ 720,556
Entity's covered-employee payroll (Measurement Year)	-	-	-	-	-
Entity's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the Plan's total pension liability	78.08%	76.21%	76.68%	88.29%	75.10%
Proportionate share of the aggregate employer contributions	\$ 208,331	\$ 218,174	\$ 361,307	\$ 339,342	\$ 181,293
Fiscal year	2019-20	2018-19	2017-18	2016-17	2015-16
Measurement period	2018-19	2017-18	2016-17	2015-16	2014-15
Entity's proportion of net pension liability (asset)	0.00566%	0.00509%	0.00495%	0.00426%	0.025896%
Entity's proportionate share of net pension liability (asset)	\$ 580,307	\$ 490,478	\$ 491,006	\$ 368,852	\$ 59,480
Entity's covered-employee payroll (Measurement Year)	-	-	-	-	-
Entity's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the Plan's total pension liability	75.26%	75.26%	73.31%	74.06%	102.66%
Proportionate share of the aggregate employer contributions	\$ 192,970	\$ 201,574	\$ 158,988	\$ -	\$ -

PAJARO VALLEY FIRE PROTECTION DISTRICT
Schedule of Contributions
June 30, 2025
Last 10 Years

Fiscal Year	2025	2024	2023	2022	2021
Actuarially Determined Contribution	\$118,508	\$ -	\$ 16,964	\$693,964	\$ 56,803
Contributions in Relation to the					
Actuarially Determined Contribution	(118,508)	-	(16,964)	(693,964)	(56,803)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a Percentage of Covered Employee Payroll	N/A	N/A	N/A	N/A	N/A

Fiscal Year	2020	2019	2018	2017	2016
Actuarially Determined Contribution	\$ 56,803	\$ 25,267	\$ 26,182	\$ 18,513	\$ -
Contributions in Relation to the					
Actuarially Determined Contribution	(56,803)	(25,267)	(26,182)	(18,513)	-
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a Percentage of Covered Employee Payroll	N/A	N/A	N/A	N/A	N/A

**PAJARO VALLEY FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL**

**FOR THE YEAR ENDED
JUNE 30, 2025**

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**PAJARO VALLEY FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL**

For the Year Ended June 30, 2025

Table of Contents

	<u>Page</u>
<i>Memorandum on Internal Control</i>	1
Schedule of Material Weaknesses	3
Status of Prior Year Schedule of Material Weaknesses	5

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MEMORANDUM ON INTERNAL CONTROL

To the Board of Directors of
Pajaro Valley Fire Protection District
Watsonville, California

In planning and performing our audit of the basic financial statements of the Pajaro Valley Fire District (District), California, as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control included on the Schedule of Material Weaknesses to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

This communication is intended solely for the information and use of management, Board of Directors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads 'Maze + Associates'.

Pleasant Hill, California
December 1, 2025

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**PAJARO VALLEY FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF MATERIAL WEAKNESSES

2025-01 – Preparation of the Financial Statements

Condition – The District did not prepare internal financial statements including related notes disclosures in accordance with generally accepted accounting principles.

Criteria – The District does not have in place controls that would assure the preparation of internal financial statements and related notes disclosures in accordance with generally accepted accounting principles.

Cause – Due to the size and financial resources, the District does not have the personnel to prepare the financial statements, including the related notes in accordance with generally accepted accounting principles.

Effect – As part of the audit process the independent auditors drafted the financial statements and related disclosures, as well as performing procedures to ensure that the related disclosures were complete. Draft financial statements were submitted to the District for review and approval.

Recommendation – We recommend that the District review this material weakness annually to determine if it is effective to have a staff member prepare the financial statements.

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**PAJARO VALLEY FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL**

STATUS OF PRIOR YEAR SCHEDULE OF MATERIAL WEAKNESSES

2025-01, 2024-01, 2023-01, 2022-01, 2021-01 & 2020-01 – Preparation of the Financial Statements

Condition – The District did not prepare internal financials statements including related notes disclosures in accordance with generally accepted accounting principles.

Criteria – The District does not have in place controls that would assure the preparation of internal financial statements and related notes disclosures in accordance with generally accepted accounting principles.

Cause – Due to the size and financial resources, the District does not have the personnel to prepare the financial statements, including the related notes in accordance with generally accepted accounting principles.

Effect – As part of the audit process the independent auditors drafted the financial statements and related disclosures, as well as performing procedures to ensure that the related disclosures were complete. Draft financial statements were submitted to the District for review and approval.

Recommendation – We recommend that the District review this material weakness annually to determine if it is effective to have a staff member prepare the financial statements.

Status – This material weakness is ongoing from prior years. The District has decided that it is not cost effective to hire additional staff to mitigate this issue.

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**PAJARO VALLEY FIRE PROTECTION DISTRICT
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2025**

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**PAJARO VALLEY FIRE PROTECTION DISTRICT
REQUIRED COMMUNICATIONS**

For the Year Ended June 30, 2025

Table of Contents

	<u>Page</u>
<i>Required Communications</i>	1
Significant Audit Matters:	
Qualitative Aspects of Accounting Practices.....	1
Difficulties Encountered in Performing the Audit.....	2
Corrected and Uncorrected Misstatements	2
Disagreements with Management	2
Management Representations.....	2
Management Consultations with Other Independent Accountants	2
Other Audit Findings or Issues	3
Other Matters.....	3

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REQUIRED COMMUNICATIONS

To the Board of Directors
Pajaro Valley Fire Protection District
Watsonville, California

We have audited the basic financial statements of the Pajaro Valley Fire Protection District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 14, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies - Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except as follows:

GASB 101 – Compensated Absences

GASB 102 – Certain Risk Disclosures

Unusual Transactions, Controversial or Emerging Areas – We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates - Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Estimate of Depreciation: Management's estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 4 to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net Pension Assets and Liabilities and Pension-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net pension assets and liabilities and deferred outflows/inflows of resources are disclosed in Note 8 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures - The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole, except for adjustments related to capital asset activity, and the capital lease payoff.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated December 1, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplemental information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

This information is intended solely for the use of Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Maze + Associates

Pleasant Hill, California
December 1, 2025

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Client: **Pajaro - Pajaro Valley Fire Protection District**
Engagement: **6/30/25 AUDIT Pajaro Valley Fire Protection District**
Period Ending: **6/30/2025**
Trial Balance: **GASB TB**
Workpaper: **3300.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2		4710.10		
To book Prior year capital asset activity				
76546-162	STRUCTURES AND IMPROVEMENTS		50.00	
76546-164	EQUIPMENT		417,239.00	
76546-165	ACCUMULATED DEPRECIATION		340,049.00	
76546-348	INVESTMENT IN GENERAL FIXED AS			757,338.00
Total			757,338.00	757,338.00

Correspondence to Pajaro Valley Fire District Board of Directors

From Don Jarvis <donjarvis9@gmail.com>

Date Tue 11/11/2025 2:13 PM

To Urbani, Mike@CALFIRE <Mike.Urbani@fire.ca.gov>; Dave Martone <dmarty454@gmail.com>

This Message Is From an External Sender

This message came from outside your organization.

Report Suspicious

Dear Chief Urbani and Chair Martone,

I am submitting the following observations and comments on Agenda Item 8.2 Benefit Assessment Engineers Report. I request that these comments be shared with the entire Board.

I am a resident and property owner in the District, and I have extensive background in managing fire services. As you may know, I participated as a citizen in the preparation of the previous Benefit Assessment process, which sadly failed. I have done a comparison of the 24/25 Engineers report and the current version on your agenda. I note the following:

Total "Service Needs" **budget increased by \$425,000; a 12% increase**. This is driven by the \$338,000 allocation for Capital Replacement, which was not included in the previously proposed budget.

Total **proposed Assessments increased by \$250,000 per year; 24% higher than those proposed two years ago**. This is of course driven by the higher Service Needs budget.

The proposed **\$206 SFE assessment is 29% higher than the proposed \$160 assessment of 24/25**.

Also noted:

It was reported in the October 2025 PVFD Board Meeting Minutes that if both CSA 48 Assessments were applied to the PVFD parcels as a result of the proposed reorganization, it would generate approximately **\$1.7 million** in annual revenue. Compare this with the **\$1.28 million** in Assessment revenue needed in the current Engineers Report for the PVFD.

While it's impossible to determine actual assessment amounts for all parcels under a CSA 48 scenario without additional data, a 'benchmark' single family home would have a total assessment of **\$381.74 in CSA 48, vs \$206 in PVFD**.

The change in scope of the Watsonville Contract, and the subsequent reduction in the number of SFE units (minus 236 units) seems to be a break-even strategy at best. The reduction in Assessment revenue from those parcels in the contract area is about \$40,000, which along with the \$40,000 allocated to the WTS contract in the Service Needs Budget, is about equal to the cost of a full service contract.

Suggestions/Recommendations:

Place the Prop 218 Benefit Assessment ballot before the property owners, with a side-by-side comparison to the CSA 48 Assessments on a parcel-by-parcel basis. That is the only way people will be able to understand what they are voting on. **It makes much better economic sense to support the PVFD Assessment than to reorganize with CSA 48.** The Board has a responsibility to inform constituents of this fact.

Consider reducing the Service Needs Budget, particularly the Capital fund, to a point where the SFE becomes \$200 or less. **The difference between \$200 SFE and \$206 SFE is less than \$50,000** by my calculations. The Capital fund would amass over \$5 million in 10 years at the proposed level, assuming 4% annual growth. The budget should be able to accomodate a \$50,000 annual reduction, given the extraordinary percentage increases added on to the previous Engineers Report budget.

Consider reversing course on the Watsonville Contract. Having personally negotiated similar contracts, I understand the difficulties involved. From a strategic perspective, it makes much more sense to **contract with WTS for a higher level of service (Fire and ALS) and assess the affected parcels at a higher rate** than to reduce services and assess at a lower rate. There is little (if any) economic benefit to this strategy and it results in a lesser level of service, which is the worst possible outcome.

Thank you for your consideration and for the opportunity to actively participate in the governance of our Fire District. I apologize that I cannot attend the meeting in person.

Sincerely,
Don Jarvis

Fw: 1 Document(s) filed in Compass Energy Storage Project, 24-OPT-02, Part 2 Supplemental Submittal_Attachment G_Water Resources

From Becky Steinbruner <ki6tkb@yahoo.com>

Date Mon 12/15/2025 5:03 PM

To Wilson, Jed@CALFIRE <Jed.Wilson@fire.ca.gov>; Urbani, Mike@CALFIRE <Mike.Urbani@fire.ca.gov>; Dave Martone <dmarty454@gmail.com>

Cc Stephanie Hansen <stephanie.hansen@santacruzcountyca.gov>; Matt Machado <matt.machado@santacruzcountyca.gov>; Felipe Hernandez <felipe.hernandez@santacruzcountyca.gov>; Kimberly De Serpa <kimberly.deserpa@santacruzcountyca.gov>; Manu Koenig <manu.koenig@santacruzcountyca.gov>; Justin Cummings <justin.cummings@santacruzcountyca.gov>; Monica Martinez <monica.martinez@santacruzcountyca.gov>; Maria Orozco <maria.orozco@santacruzcountyca.gov>; Maria Orozco <maria.orozco@watsonville.gov>; Ramon Gomez <ramon.gomez@santacruzcountyca.gov>; Maureen McCarty <maureen.mccarty@santacruzcountyca.gov>; Regina Kelbert <regina.kelbert@santacruzcountyca.gov>; Jillian Ritter <jillian.ritter@santacruzcountyca.gov>; Jamie Sehorn <jamie.sehorn@santacruzcountyca.gov>; Sandy Brown <sandy.brown@santacruzcountyca.gov>; Andy Schiffrin <andy.schiffrin@santacruzcountyca.gov>; Trina Barton <trina.barton@santacruzcountyca.gov>; Rae Spencer-Hill <rae.spencer-hill@santacruzcountyca.gov>; Megan Renfrew <megan.renfrew@santacruzcountyca.gov>; JM Brown <jm.brown@santacruzcountyca.gov>

This Message Is From an External Sender

This message came from outside your organization.

Report Suspicious

Dear Chief Wilson, Chief Urbani and PVFPD Board President Martone,
I am forwarding you this information on the Compass BESS Project EIR being conducted by requirement of the California Energy Commission (CEC) Opt-In Certification process.

The reason I think it is important is because conditions are similar to the New Leaf Energy 'Seahawk' BESS Project on 90 Minto Road, in your jurisdiction.
Please note that this Compass BESS Project analysis is *silent* on managing the fire suppression volume of water needed to cool BESS containers in the event of thermal runaway. Please ensure that any such analysis for the Seahawk BESS Project is adequately accommodated to prevent contamination of College Lake.

The amended report addresses concerns related to the Compass BESS Project stormwater runoff into a nearby creek and lake. Similar to the New Leaf Energy project application reports, stormwater would be collected in a subsurface basin before being released into the nearby creek. The analysis and requirements have been expanded to handle a 100-year storm, versus a 25-year storm.

However, there is no assessment at all for the management of fire suppression / BESS container cooling water that would be required in the event of a thermal runaway incident.

Please note that Dudek Consultants are conducting the environmental analyses for both the Seahawk BESS Project and the Compass BESS Project, so one might expect similar Best Management Practices and mitigations for the two projects.

Therefore, as you review the Seahawk BESS Project and the Santa Cruz County Draft BESS Ordinance that likely are before you, please ensure that any fire flow requirements for managing BESS thermal runaway emergencies are properly quantified and accommodated in stormwater management and water supply analysis.

How large would a subsurface stormwater collection basin be required to be in order to handle the estimated 1400gpm-1600gpm sustained delivery for BESS container cooling over a period of 24 hours? **How large would that subsurface stormwater collection basin have to be in order to adequately accommodate a 100-year storm as well as sustained runoff from firefighter suppression/ BESS container cooling if the two events happened concurrently?**

The BESS Ordinance and the Seahawk BESS must be designed to accommodate the worst case scenarios.

Please acknowledge receipt of this message.

Thank you.

Sincerely,

Becky Steinbruner

----- Forwarded Message -----

From: California Energy Commission <cec@public.govdelivery.com>

To: "ki6tkb@yahoo.com" <ki6tkb@yahoo.com>

Sent: Monday, December 15, 2025 at 04:05:54 PM PST

Subject: 1 Document(s) filed in Compass Energy Storage Project, 24-OPT-02, Part 2 Supplemental Submittal_Attachment G_Water Resources

[View as a webpage/ Share](#)



Dear Subscribers,

The following 1 Document(s) submitted to Docket Number **24-OPT-02** have been published:

Docket Number: 24-OPT-02

Project Title: Compass Energy Storage Project

TN Number: 267933

Title: [Part 2 Supplemental Submittal Attachment G Water Resources](#)

Description:

Filer: Erin Phillips

Organization: Dudek

Role: Applicant Consultant

Submission Date: 12/15/2025 1:52:59 PM

Docketed Date: 12/15/2025

Subject(s):

Submission Type: Document

Page(s): 363

Thank you,
12/15/2025 16:05:19.072

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