SONOMA COUNTY FIRE DISTRICT

FINANCIAL STATEMENTS
And
INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2025
(with comparative amounts for fiscal year ended June 30, 2024)

SONOMA COUNTY FIRE DISTRICT

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Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Sonoma County Fire District
Windsor, California

Opinions

We have audited the accompanying financial statements of the and for the years ended June 30, 2025, and 2024, and the related notes to the financial statements, which collectively comprise the Sonoma County Fire District, 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 Sonoma County Fire District, as of June 30, 2025, and 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the minimum audit requirements of the State Controllers. 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 Sonoma County Fire District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sonoma County Fire District ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material

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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 Sonoma County Fire 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 Sonoma County Fire District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (omitted), changes in fund balance – Budget to Actual (pages 37-38), and Schedule of Changes in Net Pension Liability and Related Ratios and Schedule of Contributions to the Pension Plan (39-40), Schedule of Changes in OPEB and Related Ratios and Schedule of OPEB Contributions (41) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The District has omitted management discussion and analysis and Schedule of Changes in Net Pension Liability and Related Ratios and Schedule of Contributions to the Pension Plan that accounting principles generally accepted in the United States has determined to supplement, although, not required to be part of, the basic financial statements. In addition, for the changes in fund balance and pension-related schedule presentation, 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.

Blomberg & Griffin A.C.

Blomberg & Griffin A.C.
Stockton, CA

November 19, 2025

SONOMA COUNTY FIRE DISTRICT

STATEMENT OF NET POSITION - COMBINED
AS OF JUNE 30, 2025

	General Fund	Enterprise Fund	Total
Assets			
Current Assets:			
Cash in bank - Operating (Note III)	$ 594,691	$ 59,939	$ 654,630
Cash in bank - Payroll (Note III)	152,370	-	152,370
Cash - Fire Impact Fees	2,973,665	-	2,973,665
Investments - Summit ICS (Note III)	15,652,802	9,096,622	24,749,424
Prepaid Expenses	34,673	-	34,673
Accounts Receivable, government agency (Note IV)	3,686,213	7,991,395	11,677,608
Total Current Assets	23,094,414	17,147,956	40,242,370
Capital Assets (Net of Accumulated Depreciation): (Note V)			
Land	1,752,506	-	1,752,506
Construction in Progress	148,971	-	148,971
Building and Improvements	9,214,990	-	9,214,990
Equipment and Vehicles	9,225,185	-	9,225,185
Total Capital Asset	20,341,652	-	20,341,652
Total Assets	43,436,066	17,147,956	60,584,022
Deferred Outflows of Resources			
Finance Cost - Note IX	142,425	-	142,425
Pension (Note X)	15,792,213	-	15,792,213
OPEB (Note XI)	757,732	-	757,732
Total Assets and Deferred Outflows	60,128,436	17,147,956	77,276,392
Liabilities			
Current Liabilities:			
Accounts payable and accrued expenses (Note VI)	298,321	4,327,042	4,625,363
Interest Payable	52,642	-	52,642
Due to EMS Fund	2,116,863	-	2,116,863
Loan Payable - Current Portion (Note IX)	766,582	-	766,582
Total Current Liabilities	3,234,408	4,327,042	7,561,450
Non-Current Liabilities:			
Compensated Absences (Note VIII)	2,713,941	-	2,713,941
Loan Payable - Non-current (Note IX)	13,409,315	-	13,409,315
Net OPEB (Note XI)	1,218,188	-	1,218,188
Net Pension Liability (Note X)	10,369,529	-	10,369,529
Total Non-Current Liabilities	27,710,973	-	27,710,973
Deferred Inflows of Resources			
Pension (Note X)	5,192,619	-	5,192,619
OPEB (Note XI)	594,715	-	594,715
Total Liabilities and Deferred Inflows	36,732,715	4,327,042	41,059,757
Net Position			
Net Investment in Capital Assets	19,276,332	-	19,276,332
Unrestricted	4,119,389	12,820,914	16,940,303
Total Net Position	$ 23,395,721	$ 12,820,914	$ 36,216,635

The notes to the financial statements are an integral part of this statement.

SONOMA COUNTY FIRE DISTRICT

STATEMENT OF ACTIVITIES - COMBINED
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Program Expenses	General Fund	Enterprise Fund	Total
Public Safety - Fire Prevention			
Salaries and Employee Benefits	$ 28,050,828	$ -	$ 28,050,828
Services and Supplies	5,276,878	30,255,468	35,532,346
Depreciation	1,193,623	-	1,193,623
Total Program Expenses	34,521,329	30,255,468	64,776,797
Program Revenues			
Intergovernmental Revenue	10,776,303	-	10,776,303
Rent Income	73,006	-	73,006
Other Charges for Services	3,223,779	40,083,363	43,307,142
Total Program Revenues	14,073,088	40,083,363	54,156,451
Net Program Revenues (Expenses)	(20,448,241)	9,827,895	(10,620,346)
General Revenues			
Property Taxes	22,259,366	-	22,259,366
Homeowner Property Taxes	54,118	-	54,118
Measure H	3,049,006	-	3,049,006
Interest Income	376,586	8,306	384,892
Interest Expense	(630,932)	-	(630,932)
Sales of Assets Income (expense)	(101,000)	-	(101,000)
Donations, Reimbursements, and others	941,923	-	941,923
Total General Revenues	25,949,067	8,306	25,957,373
Change in Net Position	5,500,826	9,836,201	15,337,027
Grants Contributions Restricted for Capital Assets			
Federal	571,688	-	571,688
State	1,000,000	-	1,000,000
Total for Grants Contributions Restricted for Capital Assets	1,571,688	-	1,571,688
Net Position, Beginning of the Year	16,323,207	2,984,713	19,307,920
Net Position, End of the Year	$ 23,395,721	$ 12,820,914	$ 36,216,635

The notes to the financial statements are an integral part of this statement.

SONOMA COUNTY FIRE DISTRICT
STATEMENT OF CASH FLOW - COMBINED
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Cash Flows From Operating Activities	General Fund	Enterprise Fund	Total
Cash received from government, grants, program revenue	$ 13,309,327	$ 36,027,526	$ 49,336,853
Cash paid to vendors and employees	(35,767,922)	(30,622,034)	(66,389,956)
Net Cash Provided By (Used) for Operations	(22,458,595)	5,405,492	(17,053,103)
Cash Flows From Non-Capital Financing Activities			
Cash Received from Property Taxes	22,313,484	-	22,313,484
Measure H Revenue	3,049,006	-	3,049,006
Miscellaneous, Non Operating Income	941,923	-	941,923
Net Cash Provided (Used) by Non-Capital Financing Activities	26,304,413	-	26,304,413
Cash Flows from Financing Activities			
Capital Grants Received	1,571,688	-	1,571,688
Purchase of plant, property and equipment	(2,089,677)	-	(2,089,677)
Disposal of Capital Equipment	91,500	-	91,500
Interest Expense on Long-Term Loans	(630,954)	-	(630,954)
Principal paid on Long-Term Debt	(1,012,566)	-	(1,012,566)
Net Cash (used) Provided by Investing Activities	(2,070,009)	-	(2,070,009)
Cash Flows From Investing Activities			
Interest Income	376,586	8,306	384,892
Net Cash Provided (Used) from Investing Activities	376,586	8,306	384,892
Net Increase (Decrease) In Cash	2,152,395	5,413,798	7,566,193
Cash and Investments - Beginning Balance	17,221,133	3,742,763	20,963,896
Cash and Investments - Ending Balance	$ 19,373,528	$ 9,156,561	$ 28,530,089
Reconciliation of Net Program Revenues Cash Provided by Operating Activities			
Net Program Revenues (Expenses)	$ (20,448,241)	$ 9,827,895	$ (10,620,346)
Adjustments to Reconcile Change in Net Asset to Cash from Operations:			
Depreciation and amortization	1,193,623	-	1,193,623
(Increase) decrease in:			
Accounts Receivable	(763,761)	(4,055,837)	(4,819,598)
Prepaid Expense	12,251	-	12,251
Deferred Cost	7,912	-	7,912
Increase (decrease) in:			
Accounts Payable and Accrued Expenses	(3,690,093)	(366,566)	(4,056,659)
Due to EMS Fund	2,116,863		2,116,863
Compensated Absences	86,795	-	86,795
Deferred Revenue	(1,000,000)	-	(1,000,000)
Net Pension, OPEB and related deferred items	26,056	-	26,056
Net Cash Provided by (used for) Operating Activities	$ (22,458,595)	$ 5,405,492	$ (17,053,103)

The accompanying notes are an integral part of these financial statements

SONOMA COUNTY FIRE DISTRICT

STATEMENT OF NET POSITION - GENERAL FUND
AS OF JUNE 30, 2025 and 2024

	2025	2024
Assets		
Current Assets:		
Cash in bank - Operating (Note III)	$ 594,691	$ 1,896,781
Cash in bank - Payroll (Note III)	152,370	196,387
Cash - Fire Impact Fees	2,973,665	2,138,973
Investments - Summit ICS (Note III)	15,652,802	12,988,991
Prepaid Expenses	34,673	46,924
Accounts Receivable, government agency (Note IV)	3,686,213	2,922,452
Total Current Assets	23,094,414	20,190,508
Capital Assets (Net of Accumulated Depreciation): (Note V)		
Land	1,752,506	1,752,506
Construction in Progress	148,971	137,392
Building and Improvements	9,214,990	9,801,438
Equipment and Vehicles	9,225,185	7,946,763
Total Capital Asset	20,341,652	19,638,099
Total Assets	43,436,066	39,828,607
Deferred Outflows of Resources		
Finance Cost - Note IX	142,425	150,337
Pension (Note X)	15,792,213	16,771,906
OPEB (Note XI)	757,732	1,239,916
Total Assets and Deferred Outflows	60,128,436	57,990,766
Liabilities		
Current Liabilities:		
Accounts payable and accrued expenses (Note VI)	298,321	3,988,414
Interest Payable	52,642	52,664
Due to EMS Fund	2,116,863	-
Deferred Revenue (Note VII)	-	1,000,000
Loan Payable - Current Portion (Note IX)	766,582	911,114
Total Current Liabilities	3,234,408	5,952,192
Non-Current Liabilities:		
Compensated Absences (Note VIII)	2,713,941	2,627,146
Loan Payable - Non-current (Note IX)	13,409,315	14,277,349
Net OPEB (Note XI)	1,218,188	1,893,896
Net Pension Liability (Note X)	10,369,529	5,644,880
Total Non-Current Liabilities	27,710,973	24,443,271
Deferred Inflows of Resources		
Pension (Note X)	5,192,619	10,678,189
OPEB (Note XI)	594,715	593,907
Total Liabilities and Deferred Inflows	36,732,715	41,667,559
Net Position		
Net Investment in Capital Assets	19,276,332	18,572,779
Unrestricted	4,119,389	(2,249,572)
Total Net Position	$ 23,395,721	$ 16,323,207

The notes to the financial statements are an integral part of this statement.

SONOMA COUNTY FIRE DISTRICT

STATEMENT OF ACTIVITIES - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025 and 2024

	2025	2024
Program Expenses		
Public Safety - Fire Prevention		
Salaries and Employee Benefits	$ 28,050,828	$ 24,469,638
Services and Supplies	5,276,878	5,837,893
Depreciation	1,193,623	1,401,425
Total Program Expenses	34,521,329	31,708,956
Program Revenues		
Intergovernmental Revenue	10,776,303	8,434,053
Rent Income	73,006	69,674
Other Charges for Services	3,223,779	4,914,624
Total Program Revenues	14,073,088	13,418,351
Net Program Revenues (Expenses)	(20,448,241)	(18,290,605)
General Revenues		
Property Taxes	22,259,366	20,875,158
Homeowner Property Taxes	54,118	-
Measure H	3,049,006	-
Interest Income	376,586	119,474
Interest Expense	(630,932)	(650,301)
Sales of Assets Income (expense)	(101,000)	-
Donations, Reimbursements, and others	941,923	832,180
Total General Revenues	25,949,067	21,176,511
Change in Net Position before Grants for Capital Assets	5,500,826	2,885,906
Grants Contributions Restricted for Capital Assets		
Federal	571,688	-
State	1,000,000	-
Change in Net Position after Grants for Capital Assets	7,072,514	2,885,906
Transfer to the Enterprise Fund - Medical Service (Note XIII)	-	(5,700,000)
Net Position, Beginning of the Year	16,323,207	19,137,301
Net Position, End of the Year	$ 23,395,721	$ 16,323,207

The notes to the financial statements are an integral part of this statement.

SONOMA COUNTY FIRE DISTRICT
STATEMENT OF CASH FLOW - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025 and 2024

	2025	2024
Cash Flows From Operating Activities		
Cash received from government, grants, program revenue	$ 13,309,327	$ 13,199,030
Cash paid to vendors and employees	(35,767,922)	(26,993,871)
Net Cash Provided By (Used) for Operations	(22,458,595)	(13,794,841)
Cash Flows From Non-Capital Financing Activities		
Cash Received from Property Taxes	22,313,484	20,875,158
Measure H	3,049,006	-
Miscellaneous, Non Operating Income	941,923	832,180
Net Cash Provided (Used) by Non-Capital Financing Activities	26,304,413	21,707,338
Cash Flows from Financing Activities		
Capital Grants Received	1,571,688	-
Purchase of plant, property and equipment	(2,089,676)	(1,661,866)
Disposal of Capital Equipment	91,500	44,213
Interest Expense on Long-Term Loans	(630,954)	(658,454)
Principal paid on Long-Term Debt	(1,012,566)	(914,924)
Proceeds from Long-Term Debt	-	146,492
Net Cash (used) Provided by Investing Activities	(2,070,008)	(3,044,539)
Cash Flows From Investing Activities		
Interest Income	376,586	119,474
Net Cash Provided (Used) from Investing Activities	376,586	119,474
Net Increase (Decrease) In Cash	2,152,396	4,987,432
Cash and Investments - Beginning Balance	17,221,132	17,933,700
Transfer to the Enterprise Fund - Medical Service (Note XIII)	-	(5,700,000)
Cash and Investments - Ending Balance	$ 19,373,528	$ 17,221,132
Reconciliation of Net Program Revenues		
Cash Provided by Operating Activities		
Net Program Revenues (Expenses)	$ (20,448,241)	$ (18,290,605)
Adjustments to Reconcile Change in Net		
Asset to Cash from Operations:		
Depreciation and amortization	1,193,623	1,401,425
(Increase) decrease in:		
Accounts Receivable	(763,761)	(219,321)
Prepaid Expense	12,251	22,691
Deferred Cost	7,912	7,913
Increase (decrease) in:		
Accounts Payable and Accrued Expenses	(3,690,093)	2,954,274
Due to EMS Fund	2,116,863	
Compensated Absences	86,795	168,664
Deferred Revenue	(1,000,000)	759,262
Net Pension, OPEB and related deferred items	26,056	(599,144)
Net Cash Provided by (used for) Operating Activities	$ (22,458,595)	$ (13,794,841)

The accompanying notes are an integral part of these financial statements

SONOMA COUNTY FIRE DISTRICT

BALANCE SHEET
GOVERNMENTAL FUND
AS OF JUNE 30, 2025 and 2024

	As of June 30, 2025	As of June 30, 2024
Assets		
Cash in Bank - Operating	$ 594,691	$ 1,896,781
Cash in Bank - Payroll	152,370	196,387
Cash - Fire Impact Fees	2,973,665	2,138,973
Investments - Summit ICS	15,652,802	12,988,991
Prepaid Expenses	34,673	46,924
Accounts Receivable	3,686,213	2,922,452
Total Assets	$ 23,094,414	$ 20,190,508
Liabilities and Fund Balance		
Liabilities:		
Accounts Payable and Accrued Expenses	$ 298,321	$ 3,988,414
Interest Payable	52,642	52,664
Due to EMS Fund	2,116,863	-
Deferred Revenue	-	1,000,000
Total Liabilities	2,467,826	5,041,078
Fund balance:		
Nonspendable - Prepaid	34,673	46,924
Assigned for Apparatus, Equipment, Facilities	1,646,000	1,646,000
Assigned for Emergency Funds	2,000,000	2,000,000
Assigned for Emergency Medical Services Fund	2,400,000	2,400,000
Unassigned Fund Balance	14,545,915	9,056,506
Total Fund Balance	20,626,588	15,149,430
Total Liabilities and Fund Balance	$ 23,094,414	$ 20,190,508

The notes to the financial statements are an integral part of this statement.

SONOMA COUNTY FIRE DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION - GENERA FUND
AS OF JUNE 30, 2025 and 2024

Reconciliation of Balance Sheet to Statement of Net Position	**2025**	**2024**
Fund balance - total government funds	$ 20,626,588	$ 15,149,430
Amount reported for governmental activities in the statement of net position is different because:		
Capital assets, net of accumulated depreciation used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	20,341,652	19,638,099
Deferred charges not reported in funds balance sheet		
Finance Cost	142,425	150,337
Pension	15,792,213	16,771,906
OPEB	757,732	1,239,916
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Compensated Absences	(2,713,941)	(2,627,146)
Notes Payable	(14,175,897)	(15,188,463)
Deferred Revenue	-	-
Net OPEB Obligation	(1,218,188)	(1,893,896)
Net Pension Liability	(10,369,529)	(5,644,880)
Deferred credits not reported in funds balance sheet		
Pension	(5,192,619)	(10,678,189)
OPEB	(594,715)	(593,907)
Net Position of Governmental Activities	$ 23,395,721	$ 16,323,207

The notes to the financial statements are an integral part of this statement.

SONOMA COUNTY FIRE DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GOVERNMENTAL FUND - GENERAL FOR THE FISCAL YEAR ENDED JUNE 30, 2025 and 2024

	2025	2024
Revenues		
Property Taxes	$ 22,313,484	$ 20,875,158
Measure H Revenue	3,049,006	-
Investment Earnings	376,586	119,474
Intergovernmental Revenue	10,776,303	8,434,053
Rent Income	73,006	69,674
Donations and Reimbursements	941,923	832,180
Charges for Service and Miscellaneous	3,223,779	4,914,624
Total Revenues	40,754,087	35,245,163
Expenditures		
Current:		
Salaries and Employee Benefits	27,937,977	25,071,356
Services and Supplies	5,276,878	5,837,893
Debt Service:		
Interest Expense	630,932	650,301
Debt Principal payment	1,012,566	914,924
Purchase of Capital Assets	2,089,676	1,661,866
Total Expenditures	36,948,029	34,136,340
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,806,058	1,108,823
Other Financing Sources (Uses)		
Deferred Finance Cost	7,912	7,913
Disposal of Fixed Assets	91,500	44,213
Proceeds from Loan	-	146,492
Grants Restricted for Capital Purpose	1,571,688	-
Total Other Financing Sources (Uses)	1,671,100	198,618
Net Change in Fund Balance	5,477,158	1,307,441
Fund Balance, Beginning Balance	15,149,430	19,541,989
Transfer to the Enterprise Fund - Medical Service (Note XIII)	-	(5,700,000)
Fund Balance, Ending Balance	$ 20,626,588	$ 15,149,430

The notes to the financial statements are an integral part of this statement.

SONOMA COUNTY FIRE DISTRICT

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND TO STATEMENT OF ACTIVITIES - GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2025 and 2024

Amounts reported for governmental activities in the statement of activities are different because:	**2025**	**2024**
Net change in fund balance - total governmental fund	$ 5,477,158	$ 1,307,441
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.		
Current year depreciation	(1,193,623)	(1,401,425)
Current Capital Assets Additions	2,089,676	1,661,866
Loss on Capital Assets Disposals	(192,499)	(44,213)
Proceeds from the note's payable is a source in the governmental funds, but, the loan increases long-term liabilities in the statement of net position	-	(146,492)
Deferred Cost	(7,913)	(7,913)
Pension expense adjustment for deferred items	(26,056)	770,382
Debt Principal Payment	1,012,566	914,924
Change in compensated absences reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.	(86,795)	(168,664)
Change in Net Position of Governmental Activities	$ 7,072,514	$ 2,885,906

The notes to the financial statements are an integral part of this statement.

SONOMA COUNTY FIRE DISTRICT - EMERGENCY MEDICAL SERVICES
STATEMENT OF NET POSITION - ENTERPRISE FUND
JUNE 30, 2025

	2025
ASSETS	
Current Assets:	
Cash (Note III)	$ 59,939
Cash (Held at General Funds (Note III)	9,096,622
Accounts Receivable (Note IV)	7,991,395
Total Current Assets	17,147,956
Total Assets	$ 17,147,956
LIABILITIES	
Current Liabilities:	
Accrued Payable (Note VI)	$ 4,327,042
Total Current Liabilities	4,327,042
Total Liabilities	4,327,042
NET POSITION	
Unrestricted	12,820,914
Total Net Position	12,820,914
Total Liabilities and Net Position	$ 17,147,956

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

SONOMA COUNTY FIRE DISTRICT - EMERGENCY MEDICAL SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
ENTERPRISE FUND
JUNE 30, 2025

		2025
EXPENDITURES/EXPENSES		
Operations	$	27,097,740
Insurance		4,155
Computer Software		50,113
Dispatch		2,395,166
Program Admin		441,680
Professional Services		239,091
Other Expenses		27,523
Total Expenditures/Expenses		30,255,468
PROGRAM REVENUES		
Charges for Services		40,083,363
Total Program Revenues		40,083,363
Net Program Revenues (Expenses)		9,827,895
GENERAL REVENUES		
Interest Income		8,306
Total General Revenues		8,306
Changes in Net Position		9,836,201
Net Position - Beginning of Year		2,984,713
Net Position - End of Year	$	12,820,914

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

SONOMA COUNTY FIRE DISTRICT - EMERGENCY MEDICAL SERVICES
STATEMENT OF CASH FLOW - ENTERPRISE FUND
JUNE 30, 2025

		Enterprise Funds Ambulance Service 2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received for Ambulance Services	$	36,027,526
Cash Payments for Goods and Services		(3,157,728)
Cash Payments to Services Contractor		(27,464,306)
Net Cash Provided (Used) by Operating Activities		5,405,492
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Net Cash Provided (Used) by Non-Capital Financing Activities		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Net Cash Provided (Used) from Capital and Related Financing Activities		-
CASH FLOWS FROM INVESTING ACTIVITIES		
Net Cash Provided (Used) from Investing Activities		8,306
Net Increase (Decrease) in Cash		5,413,798
Cash-Beginning of Year		3,742,763
Cash-End of Year	$	9,156,561
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (loss)	$	9,827,895
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Changes in Assets and Liabilities:		
Receivables		(4,055,837)
Accounts Payable		(366,566)
NET CASH PROVIDED BY OPERATING ACTIVITIES	$	5,405,492

The notes are an integral part of these financial statements.

NOTE I SUMMARY OF SIGNIFICANT ACCOUNT ING POLICIES

A. Reporting Entity

Effective April 05, 2019, the Rincon Valley Fire Protection District, the Bennett Valley Fire Protection District, and the IRP areas of CSA 40 was consolidated with the Windsor Fire Protection District to form the Sonoma County Fire District. The Sonoma County Fire District (the District) is a California special district governed by a seven-member board of directors. The District serves 75,000 taxpayers and residents in the Town of Windsor, Larkfield, Wikiup, Mark West, Mountain, Middle Rincon, Bennett Valley, Bellevue, Graton Casino, Fulton, Russian River, and the surrounding unincorporated areas. The Russian River Fire Protection District was consolidated with the District effective July 01, 2020. The Forestville Fire Protection District is consolidated with the District effective July 01, 2021. The Bodega Bay Fire Protection District was consolidated with the District effective July 01, 2022.

In October 2023, the SCFD and the County of Sonoma (County) executed a five-year agreement to designate SCFD as the exclusive provider of 9-1-1 emergency ambulance services (including response, medical care, and transportation) in defined areas in the County, referred to as "Exclusive Operating Area-1" (EOA-1). SCFD began providing emergency ambulance services on January 16, 2024. The County may extend this agreement for an additional five-year term.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or section and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTE I SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they are both measurable and available. Taxes, interest, and charges for services are considered to be available when receipt occurs within 365 days of the end of the accounting period so as to be both measurable and available. Licenses, permits, fines, forfeitures, and other revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Property taxes are considered to be available when their receipt occurs within sixty days of the end of the accounting period. Expenditures are generally recorded when liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claim judgments are recorded only when payment is due.

Amounts recorded as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided and 2) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

D. Assets, Liabilities, and Net Position or Fund Balance

1. Cash and Investments

The District reports certain investments at fair value on the balance sheet and recognizes the corresponding change in the fair value of investments in the year in which the change occurred.

2. Receivables and Payables

a. Flat Charges Receivable

Flat charges collected are apportioned to the District to supplement property taxes collected for operating costs. Not all of the assessments are collected as of June 30, 2025; therefore, the remainder of the uncollected assessments is considered flat charges receivable.

NOTE I SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Receivables and Payables (Continued)

b. Property Taxes

The County of Sonoma is responsible for assessing, collecting and distributing property taxes in accordance with state law. Liens on real property are established January 1 for the ensuing fiscal year. The property tax is levied as of July 1 on all taxable property located in the County of Sonoma. Secured property taxes are due in two installments, on November 1 and February 1, and are delinquent after December 10, and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

Since the passage of California's Proposition 13, beginning with the fiscal year 1978/1979, general property taxes are based either on a flat 1% rate applied to the 1975/1976 full value or on 1% of the sales price of the property on sales transactions and construction after the 1975/1976 valuation. Taxable values on properties (exclusive of increases related to sales and construction) can rise at a maximum of 2% per year.

Included within the property tax revenue is \$8,436,160 and \$8,182,935 for the fiscal year ended June 30, 2025, and 2024, respectively, in Benefit Assessments collected. Benefit Assessments are types of flat charges applied to each parcel of property within the District for a specific dollar amount and for a specific purpose.

On June 30, 1993, the Board of Supervisors adopted the "Teeter" Method of property tax allocation. This method allocates property taxes based on the total tax billed. At year-end, the County advances cash to each taxing jurisdiction equal to its current year's delinquent property taxes. In exchange, the County receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash used for the advances.

C. Measure H

On March 5, 2024, the voters of Sonoma County approved Measure H, “The Improved and Enhanced Local Fire Protection, Paramedic Services and Disaster Response Transactions and Use Tax Ordinance,” a one-half cent sales tax to provide funding to Sonoma County fire agencies for the purpose of achieving effective and efficient regional fire response services throughout the county.

The SCFD received \$3,049,006 in Measure H for the fiscal year ended June 30, 2025. SCFD has been able to put Measure H funds to good use to benefit the community.

NOTE I SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Capital Assets

Capital assets, which include land, buildings and building improvements, and equipment, are reported in the applicable governmental activity columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than $5,000 and an estimated useful life above one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Buildings and building improvements and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building and Improvements	10-30
Equipment	10-20

4. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Only twenty-five percent of unused sick leave for administrative personnel and thirty percent for safety personnel is included in the accrual calculation. All vacation pay is accrued when incurred in government-wide financial statements. A liability of these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation and for retirement.

5. Net Position

Net positions are classified into three components – invested in capital assets and unrestricted. These classifications are defined as follows:

- Invested in capital assets, net of related debt – This component of net position consists of capital assets, net accumulated depreciation, and net of related debt if any.
- Unrestricted net position — This component of net position consists of net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt"
- Restricted for capital fund – This component of net position consists of restricted funds that can only be spent for specific capital related purposes stipulated by external funder.

6. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

NOTE II STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

7. Budgetary Information

Budgetary revenue estimates represent original estimates modified for any authorized adjustment contingent upon new or additional revenue sources. Budgetary expenditure amounts represent original appropriations adjusted by budget transfers and authorized appropriation adjustments made during the year. All budgets are adopted on a GAAP basis. The District's budgetary information was amended during the year.

NOTE III CASH AND INVESTMENTS

Cash and Investments

The District has operating payroll and certificates of deposit accounts at the Summit State Bank. Investments consist of certificates of deposit in various banks. All accounts are fully insured by the FDIC.

The amount of cash in the bank as of June 30 is as follows:

	2025	2024
Cash in Bank - Operating	$ 594,691	$ 1,896,781
Cash in Bank - Payroll	152,370	196,387
Cash - Fire Impact Fees	2,973,665	2,138,973
Summit ICS - General Fund	15,652,802	12,988,991
Summit ICS - Enterprise Fund	9,096,622	-
Cash in Bank - Enterprise Fund	59,939	3,742,763
Total	$ 28,530,089	$20,963,895

A deposit of $9,096,622 has been made into the financial institutions' ICS, specifically allocated for emergency medical services and placed in the District Fire operations account. Funds are transferred from the general fund to the EMS fund to cover expenses due to the Summit State Bank does not allow EMS accounts to hold a balance greater than $300,000.

Sonoma County Fire District operates with a General Fund for the operations of the Fire District, and an Enterprise Fund for the emergency medical transport services provided under contract to the County of Sonoma. Financial statements are prepared for both entities and are combined into a single final audit, which is approved by the District's Board of Directors each fiscal year. The final audit will reflect the financial statements and fiscal position of both funds.

Investments Policy

Authorized investment shall match the general categories established by the California Government Code section 53601 et. Seq. and 53635, et. Seq., as applicable. In accordance with Government Code sections 53684 and 16429.1, authorized investments shall also include the Sonoma County Pooled Investment Fund and the Local Agency Investment Fund (LAIF), subject to the respective rules and regulations of each. No investment shall be made in any security with a maturity greater than five years unless the Board has granted express authority to make that investment. As the California Government Code is amended, this policy shall likewise become amended without the necessity of specific Board action.

NOTE III CASH AND INVESTMENTS (Continued)

Interest Rate Risk

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

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Treasury Pool's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions:

- The California Government Code requires that a financial institution secure deposit made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

- The California Government Code limits the total of all securities lending transactions to 20% of the fair value of the investment portfolio.

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. For a listing of investments in any one issuer (other than U.S. Treasury securities, mutual funds, or external investment pools) that represent 5% or more of total County investments, refer to the 2024 Sonoma County CAFR.

NOTE IV ACCOUNTS RECEIVABLE

The accounts receivable as of June 30, 2025, and 2024, consist of the following:

	2025	2024
General Fund - Fire Services	$ 700,135	$ 1,378,931
General Fund - Property Taxes	1,931,307	1,543,521
General Fund - Measure H	1,054,771	-
Enterprise Fund - Medical Services	7,991,395	3,935,558
Total	$ 11,677,608	$ 6,858,010

NOTE V CAPITAL ASSETS

Capital asset activity for the period ending June 30, 2025, was as follows:

	Beginning Balance 07/01/2024	Additions	Retirement/ Reclassification	Ending Balance 06/30/2025
Capital Assets, not being depreciated				
Land	$ 1,752,506	$ -	$ -	$ 1,752,506
Construction in Progress	137,392	11,579	-	148,971
Capital Assets, being depreciated	1,889,898	11,579	-	1,901,477
Building and Improvements	26,026,043	122,971	(290,538)	25,858,476
Equipment	17,740,984	1,955,126	(912,604)	18,783,506
Total Capital Assets, being depreciated	43,767,027	2,078,097	(1,203,142)	44,641,982
Less Accumulated Depreciation for:				
Building and Improvements	(16,224,605)	(548,706)	129,825	(16,643,486)
Equipment	(9,794,221)	(644,917)	880,817	(9,558,321)
Total Accumulated Depreciation	(26,018,826)	(1,193,623)	1,010,642	(26,201,807)
Total Capital Assets, being Depreciated, Net	17,748,201	884,474	(192,500)	18,440,175
Capital Assets, net	$ 19,638,099	$ 896,053	$ (192,500)	$ 20,341,652

Depreciation expense is charged to functions/programs of the Sonoma County Fire District government as follows:

Governmental activities:	
Public safety - fire protection	$1,193,623

NOTE V CAPITAL ASSETS (continued)

Capital asset activity for the period ended June 30, 2024, was as follows:

	Beginning Balance 07/01/2023	Additions	Retirement/ Reclassification	Ending Balance 06/30/2024
Capital Assets, not being depreciated				
Land	$ 1,752,506	$ -	$ -	$ 1,752,506
Construction in Progress	-	137,392	-	137,392
Capital Assets, being depreciated	1,752,506	137,392	-	1,889,898
Building and Improvements	25,741,916	284,127	-	26,026,043
Equipment	17,069,638	1,093,853	(422,507)	17,740,984
Total Capital Assets, being depreciated	42,811,554	1,377,980	(422,507)	43,767,027
Less Accumulated Depreciation for:				
Building and Improvements	(15,678,905)	(545,700)	-	(16,224,605)
Equipment	(9,316,791)	(855,725)	378,295	(9,794,221)
Total Accumulated Depreciation	(24,995,696)	(1,401,425)	378,295	(26,018,826)
Total Capital Assets, being Depreciated, Net	17,815,858	(23,445)	(44,212)	17,748,201
Capital Assets, net	$ 19,568,364	$ 113,947	$ (44,212)	$ 19,638,099

Depreciation expense is charged to functions/programs of the Sonoma County Fire District government as follows:

Governmental activities:	
Public safety - fire protection	$1,401,425

NOTE VI ACCOUNTS PAYABLE AND ACCRUED PAYABLE

The accounts payable and accrued payable as of June 30, 2025, and 2024, consist of the following:

	2025	2024
General Fund - Fire Services	$ 298,321	$ 3,988,414
Enterprise Fund - Medical Services	4,327,042	4,693,608
Total	$ 4,625,363	$ 8,682,022

NOTE VII DEFERRED REVENUE

As of June 30, 2025, and 2024, the deferred revenue was $-0-, and $1,000,000, respectively. The District received $1,000,000 in advance from the State of California to purchase the TYPE 3 Engine. The revenue will be recorded after the District accepts the delivery of an engine.

NOTE VIII COMPENSATED ABSENCES

The following is a summary of changes in accrued compensated absences for the fiscal year ended June 30, 2025, and 2024:

June 30, 2025	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated Absences	$ 2,627,146	$ 86,795	$ -	$ 2,713,941	$ -
Total	$ 2,627,146	$ 86,795	$ -	$ 2,713,941	$ -

June 30, 2024	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated Absences	$ 2,458,482	$ 168,664	$ -	$ 2,627,146	$ -
Total	$ 2,458,482	$ 168,664	$ -	$ 2,627,146	$ -

NOTE IX LONG-TERM DEBT

Changes in long-term debt

Long-term liability activity for the period ending June 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Note Payable - BV	$ 144,430	$ -	$ 144,430	$ -	$ -
Note Payable - BA	412,348	-	270,451	141,897	141,897
Note Payable - BB	636,000	-	72,000	564,000	76,000
Note Payable - Sonoma	14,001,000	-	531,000	13,470,000	554,000
Total long-term liabilities	$ 15,193,778	$ -	$ 1,017,881	$ 14,175,897	$ 771,897

The District entered into a lease-purchase agreement dated as of December 27, 2017, with the Municipal Finance Corporation. The agreement is for ten years, which requires the District to make an annual payment of $37,685.92 including interest. The agreement will mature on August 01, 2027. The balance paid off as of June 30, 2025.

NOTE IX LONG-TERM DEBT (continued)

The District entered into a lease-purchase agreement dated August 05, 2020, in the amount of $1,325,913 with Bank of America Leasing Capital, LLC. The agreement is for five years, which requires the District to make semi-annual payments of about between $137,000 - $138,000, including interest. The agreement will mature on February 01, 2026.

The District entered into a debt service agreement period starting December 01, 2022, in the amount of $15,000,000. The debt was acquired to pay off the District's unfunded pension liability. The agreement is for twenty years, which requires the District to make semi-annual payments of about between $559,000 - $561,000, including interest. The agreement will mature on June 01, 2042.

The debt acquired in the merger, City National Bank loan for the new fire station, principal payments of $68,000 to $90,000 annually with semi-annual interest payments on October 01 and April 01, matures 10/1/2030.

Below is the summary of long-term debt:

(Purpose)	Maturity	Interest Rate	Annual Principal Installments	Original Issue Amount	Outstanding as of 06/30/2025
Fire Station	10/1/2030	3.9%	$68,000-$90,000	$ 1,196,000	$ 564,000
Type III Engine	8/1/2027	3.3%	$ 37,686	$ 320,822	$ -
Engine	8/1/2025	1.3%	$ 274,000	$ 1,325,913	$ 141,897
Pension UAL	6/1/2042	4.3%	$1,100,000-$1,200,000	$ 15,000,000	$ 13,470,000
Total					$ 14,175,897

Future maturities of the long-term debt payable on June 30, 2025 were as follows:

Payment Date	Principal	Interest	Installment Payments
FY2026	$ 771,897	$ 567,568	$ 1,339,465
FY2027	681,323	542,853	1,224,176
FY2028	707,485	518,033	1,225,518
FY2029-2042	12,015,192	4,076,637	16,091,829
Total	$ 14,175,897	$5,705,091	$ 19,880,988

Related deferred finance costs are amortized over the 20-year loan term.

The District accrued interest expenses of $52,662 and $52,664 for the fiscal years ending June 30, 2025, and 2024, respectively.

NOTE X DISTRICT EMPLOYEE RETIREMENT PLAN

Employee Retirement Plan

The District enrolled in the California Public Employees Retirement System (PERS) cost-sharing multiple-employer Defined Benefit Pension Plan. In cost-sharing multiple-employer plans, the benefit obligations are pooled. A single actuarial valuation is performed covering all participants, all employers contribute at the same rate, and all plan assets are available to pay plan benefits pertaining to the employee and retirees of any employer.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS website under Forms and Publications.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date (VD)	June 30, 2023
Measurement Date (MD)	June 30, 2024
Measurement Period (MP)	July 1, 2023 to June 30, 2024

Plan Description, Benefits Provided and Employees Covered

The plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees; Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in June 30, 2023, Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of June 30, 2023, actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees

NOTE X DISTRICT EMPLOYEE RETIREMENT PLAN (Continued)

during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	Employer Contribution	Employee Contribution	Unfunded Contribution
Miscellaneous Plan - Sonoma	15.24%	7.96%	$ 7,878
PEPRA Misc. Plan - Sonoma	7.87%	7.75%	$ 2,002
PEPRA Safety Plan - Sonoma	13.76%	13.75%	$ 14,468
Safety Plan - Sonoma	24.33%	8.99%	$ 167,801

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2023 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2022, total pension liability. Both the June 30, 2022, total pension liability and the June 30, 2023, total pension liability were based on the following actuarial methods and assumptions.

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Acturial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Delivered using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020.

In determining the long-term expected rate of return, CalPERS considered both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

NOTE X DISTRICT EMPLOYEE RETIREMENT PLAN (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress-tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans ran out of assets. Therefore, the current 6.90 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.90 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" which can be obtained at CalPERS' website under the GASB 68 section.

Using this lower discount rate has resulted in slightly higher total pension liability and net pension liability. The difference was deemed immaterial to the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan. However, employers may determine the impact at the plan level for their financial reporting purposes.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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, staff considered both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

NOTE X DISTRICT EMPLOYEE RETIREMENT PLAN (Continued)

Asset Class	New Stragetic Allocation	Real Return Years 1 - 10
Global Equity- cap-weighted	30.0%	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

The following table shows the Plan's proportionate share of the risk pool collective net pension liability over the measurement period.

	Plan Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Plan Net Pension Liability/(Asset) (c) = (a) - (b)
Balance at : 6/30/2023 (MD)	$ 77,463,197	$ 71,818,308	$ 5,644,889
Balance at : 6/30/2024 (MD)	$ 96,438,046	$ 86,068,517	$ 10,369,529
Net Changes during 2023-24	$ (18,974,849)	$ (14,250,209)	$ (4,724,640)

The following presents the net pension liability/(assets) of the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

FYE June 30, 2025	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Plan's Net Pension Liability/(Asset) - Safety	$ 22,680,098	$ 9,950,703	$ (460,153)
Plan's Net Pension Liability/(Asset) - Miscellaneous	$ 857,384	$ 418,826	$ 57,828

NOTE X DISTRICT EMPLOYEE RETIREMENT PLAN (Continued)

FYE June 30, 2024	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Plan's Net Pension Liability/(Asset) - Safety	$ 15,637,152	$ 5,381,247	$ (3,003,686)
Plan's Net Pension Liability/(Asset) - Miscellaneous	$ 629,067	$ 263,633	$ (37,151)

Of the amounts reported as deferred outflows or resources, the amount resulting from contributions made to the trust after the measurement date will be recognized as a reduction of the net pension liability in the period ending June 30, 2024. Other amounts reported as deferred outflows and inflows of resources will be recognized in future periods as shown below.

	Deferred Outflows of Resources - FY25	Deferred Inflows of Resources - FY25	Deferred Inflows/(Outflows) of Resources - FY24 net
Changes of Assumptions	$ 255,930	$ -	$ 329,973
Difference Between Expected and Actual Experience	848,277	27,817	372,638
Difference Between Projected and Actual Earnings on Investments	505,083	-	779,107
Changes in Employer's Proportion	3,565,037	4,954,297	(9,581,883)
Differences Between Employer's Contribution and Proportionate Share of Contributions	7,375,811	210,505	10,290,830
Contributions Made Subsequent to the Measurement Date	3,242,075	-	3,903,053
Total	$ 15,792,213	$ 5,192,619	$ 6,093,718

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expenses as follows:

Measurement Period Ended June 30,	Deferred Outflows/(Inflows) of Resources - FY25	Deferred Outflows/(Inflows) of Resources - FY24
2025	$ -	$ 307,235
2026	2,261,884	658,421
2027	5,405,791	3,545,061
2028	1,807,918	802,390
2029	475,586	780,611
2030	648,415	-
Thereafter	-	-

NOTE X DISTRICT EMPLOYEE RETIREMENT PLAN (Continued)

Pension Plan Fiduciary Net Position

The plan fiduciary net position disclosed in your GASB 68 accounting valuation report may differ from the plan assets reported in your funding actuarial valuation report for several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance, and OPEB expense including fiduciary net position. These amounts are excluded for rate-setting purposes in your funding actuarial valuation. In addition, differences may result from early CAFR closing and final reconciled reserves.

NOTE XI OTHER POSTEMPLOYMENT HEALTH BENEFITS (OPEB)

The District implemented GASB Statement No. 75, Financial Reporting for Postemployment Benefits Plan (OPEB) other than Pension Account and Financial Reporting by Employers for Postemployment Benefits other than Pension Plan for the fiscal year ending June 30, 2023. The District provides certain health care benefits which are recognized as an expenditure of health care premiums paid.

OPEB Obligations of the District

The District provides continuation of medical coverage to a closed group of retiring employees. This coverage may create one or more of the following types of OPEB liabilities:

Explicit Subsidy Liabilities: An “explicit subsidy” exists when the employer contributes directly toward the cost of retiree healthcare. In this program, the District pays a portion of the medical premium for a qualifying closed group of members.

Implicit Subsidy Liabilities: An “implicit subsidy” exists when the premiums charged for retiree coverage are lower than the expected retiree claims for that coverage. In the District’s program, the claims experience of active employees are pre-Medicare retirees is co-mingled in setting premium rates for the plans in which District employees and retirees participate.

OPEB Funding Policy

The District’s OPEB funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. “Prefunding” is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or “PAYGO”, is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB requires the use of a discount rate equal to a 20-year high-grade municipal rate.

The District has been and continues to pre-fund its OPEB liability, contributing 100% or more of the Actuarially Determined Contribution each year. With the District’s approval, the assumed annual trust returns, and discount rate applied for accounting purposes in this report is 6.05%, reflecting the District’s expectation as of the measurement date.

NOTE XI OTHER POSTEMPLOYMENT HEALTH BENEFITS (OPEB) (continued)

Important Dates for GASB 75

GASB 75 allows reporting liabilities as of any fiscal year-end based on (1) a valuation date no more than 30 months plus 1 day before the close of the fiscal year-end; and (2) a measurement date up to one year before the close of the fiscal year. The following dates were used for this report:

Fiscal Year End	June 30, 2025
Measurement Date	June 30, 2024
Measurement Period	June 30, 2023 to June 30, 2024
Valuation Date	June 30, 2024

Impact on Statement of Net Position and OPEB Expense for FYE 2025 and 2024

The plan's impact on Net Position will be the sum of the difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. Different recognition periods apply to deferred resources depending on their origin. The plan's impact on Net Position on the measurement date can be summarized as follows:

	For Reporting at Fiscal Year Ending June 30, 2025	For Reporting at Fiscal Year Ending June 30, 2024
Total OPEB Liability	$ 5,612,726	$ 5,764,826
Fiduciary Net Position	(4,394,538)	(3,870,930)
Net OPEB Liability (Assets)	1,218,188	1,893,896
Deferred (Outflows) Inflows of Resources Due to:		
Assumption Changes	(117,075)	(585,852)
Plan Experience	374,516	574,400
Investment Experience	(33,833)	(239,977)
Deferred Contributions	(386,625)	(394,580)
Net Deferred (Outflows) inflows of Resources	$ (163,017)	$ (646,009)
Impact on Statement of Net Position, FYE 2025 & 2024	$ 1,055,171	$ 1,247,887
Items Impacting OPEB Expense:		
Service Cost	$ 79,194	$ 95,138
Cost of Plan Changes	-	-
Interest Cost	344,652	352,011
Expected Earnings on Assets	(237,178)	(215,951)
Administrative Expenses	1,263	1,016
Recognized Deferred Resource items:		
Assumption Changes	187,411	193,058
Plan Experience	(199,884)	(282,825)
Investment Experience	18,451	60,823
OPEB Expense, FYE 2025 & 2024	**$ 193,909**	**$ 203,270**

NOTE XI OTHER POSTEMPLOYMENT HEALTH BENEFITS (OPEB) (continued)

Expected Long-term Return on Trust Assets

In March 2024, CalPERS updated the projected future investment returns for CERBT Strategy 1. CalPERS determined its return using a building-block method and best-estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expense and inflation). The target allocation and best estimates of geometric real rates of return published by CalPERS for each major class are split for years 1-5 and years 6-20.

CERBT Strategy 1		Years 1-05			Years 6-20		
Major Asset Classification	Target Allocation	General Inflation Rate Assumption	1-05 Year ExpectedReal Rate of Return	Counpound Return Yrs 1-05	General Inflation Rate Assumption	6-20 Years Expected Real Rate of Return	Counpound Return Yrs 6-20
Global Equity	49%	2.40%	3.90%	6.30%	2.40%	4.70%	7.10%
Fixed Income	23%	2.40%	2.70%	5.10%	2.40%	2.60%	5.00%
Global Real Estate (REITs)	20%	2.40%	3.70%	6.10%	2.40%	4.00%	6.40%
Treasury Inflation Protected Securities	5%	2.40%	1.70%	4.10%	2.40%	1.40%	3.80%
Commodities	3%	2.40%	2.90%	5.30%	2.40%	2.00%	4.40%
Volatility	12%		weighted	5.10%	weighted	weighted	6.60%

To derive the expected future trust returns specifically for the District, we first adjusted CalPERS' future return expectations to align with the 2.5% general inflation assumption used in this report. We assume that the returns for years 6 through 20 would continue in later years. Then, applying the plan-specific benefit payments to CalPERS' bifurcated return expectations, we determined the single equivalent long-term rates of return to be 6.50%.

Recognition Period of Deferred Resources

Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the plan's Expected Average Remaining Service Life ("EARSL"). The EARSL of 4.60 years is the period used to recognize such changes in the OPEB liability arising during the current measurement period.

Changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over five years.

Liability changes attributable to benefit changes occurring during the period are recognized immediately.

NOTE XI OTHER POSTEMPLOYMENT HEALTH BENEFITS (OPEB) (continued)

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the FYE 2025 and 2024.

Sonoma County Fire District	Deferred Outflows of Resources - FY25	Deferred Inflows of Resources - FY25	Deferred Inflows/(Outflows) of Resources - FY24 Net
Changes of Assumptions	$ 337,274	$ 220,199	$ 585,852
Difference Between Expected and Actual Experience	-	374,516	(574,400)
Net Difference Between Projected and Actual Earnings on Investments	33,833	-	239,977
Deferred Contributions	386,625	-	374,580
Total	$ 757,732	$ 594,715	$ 626,009

The District will recognize the Deferred Contributions in the next fiscal year. In addition, future recognition of these deferred resources is shown below:

For the Fiscal Year Ending June 30,	Deferred Outflows/(Inflows) of Resources
2026	71,941
2027	69,003
2028	(58,342)
2029	3,090
2030	77,325
Thereafter	-

Sensitivity of Liabilities to Changes in the Discount Rate

The discount rate used for the fiscal year-end 2025 and 2024 is 6.05%. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Changes in Discount Rate	Current - 1% 5.05%	Current 6.05%	Current + 1% 7.05%
Net OPEB Liability - FY 2025	$ 1,874,087	$ 1,218,188	$ 664,159
Net OPEB Liability - FY 2024	$ 2,600,095	$ 1,893,896	$ 1,299,803

NOTE XII RISK MANAGEMENT

The District receives automobile and general liability coverage from FAIRA. The District is also a member of the Fire Districts Association of California-Fire Association Self Insurance System (FDAC-FASIS) through which it receives workers' compensation coverage.

As a member of a public entity risk pool, the District is responsible for appointing an employee as a liaison between the District and the system, implementing all policies of the system, promptly paying all contributions, and cooperating with the system and any insurer of the system. The system is responsible for providing insurance coverage as agreed upon, assisting the District with implementation, providing claims adjusting, and defending any civil action brought against an officer of the system.

NOTE XIII TRANSFER FROM THE GENERAL FUND TO THE ENTERPRISE FUND

There was no transfer between the General Fund and the Enterprise Fund during the Fiscal Year ended June 30, 2025.

The Sonoma County Fire District General Fund (SCFD-GF) has allocated $7,000,000 to the Emergency Medical Services Enterprise Fund (EMS-EF) for start-up expenses. In fiscal year 2024, $5,700,000 was transferred to EMS-EF.

NOTE XIV SUBSEQUENT EVENTS

The District has evaluated events after June 30, 2025, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through November 26, 2025, the date these financial statements were available to be issued.

SONOMA COUNTY FIRE DISTRICT

STATEMENT OF REVENUES EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
GENERAL FUND (Included Restricted Funds)

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts (1)			Variance with Final Budget - Positive
Revenues	**Original**	**Final**	**Actual Amounts**	**(Negative)**
Property Taxes	$ 21,489,979	$ 21,582,944	$ 22,313,484	$ 730,540
Measure H	1,566,115	1,566,115	3,049,006	1,482,891
Investment Earnings	60,000	60,000	376,586	316,586
Intergovernmental Revenue	5,646,114	6,548,910	10,776,303	4,227,393
Donations, Reimbursements, & Miscellaneous	2,210,935	2,225,743	941,923	(1,283,820)
Rent Income	96,591	96,591	73,006	(23,585)
Charges for Service and Miscellaneous	2,563,659	2,563,659	3,223,779	660,120
Transfers in from reserves	-	2,092,605	-	(2,092,605)
Total Revenues	33,633,393	36,736,567	40,754,087	4,017,520
Expenditures				
Current:				
Salaries and Employee Benefits	27,093,246	27,093,246	27,937,977	(844,731)
Services and Supplies	4,708,726	4,753,949	5,276,878	(522,929)
Long-term Debt - Principal	911,109	911,109	1,012,566	(101,457)
Long-term Debt - Interest	619,312	619,312	630,932	(11,620)
Capital Outlay	260,000	3,217,951	2,089,676	1,128,275
Contingencies & Contribution	41,000	141,000	-	141,000
Total Expenditures	33,633,393	36,736,567	36,948,029	(211,462)
Excess (Deficiency of Revenues Over (Under) Expenditures	-	-	3,806,058	3,806,058
Other Financing Sources (Uses)				
Deferred Finance Cost			7,912	
Disposal of Fixed Assets			91,500	
Grants Restricted for Capital Purpose			1,571,688	
Total Other Financing Sources (Uses)			1,671,100	
Net Change in Fund Balance			5,477,158	
Fund Balance, June 30, 2024			15,149,430	
Fund Balance, June 30, 2025			$ 20,626,588	

The notes to the financial statements are an integral part of this statement.

SONOMA COUNTY FIRE DISTRICT

STATEMENT OF REVENUES EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
GENERAL FUND (Included Restricted Funds)

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts (1)			Variance with Final Budget -
Revenues	**Original**	**Final**	**Actual Amounts**	**Positive (Negative)**
Property Taxes	$ 20,019,746	$ 20,945,850	$ 20,875,158	$ (70,692)
Investment Earnings	25,000	42,000	119,474	77,474
Intergovernmental Revenue	5,523,626	8,139,905	8,434,053	294,148
Donations, Reimbursements, & Miscellaneous	1,807,316	1,857,316	69,674	(1,787,642)
Rent Income	70,573	70,573	832,180	761,607
Charges for Service and Miscellaneous	4,547,950	4,542,872	4,914,624	371,752
Transfers in from reserves	560,500	1,310,500	-	(1,310,500)
Total Revenues	32,554,711	36,909,016	35,245,163	(1,663,853)
Expenditures				
Current:				
Salaries and Employee Benefits	23,244,593	23,533,489	25,071,356	(1,537,867)
Services and Supplies	7,073,321	7,849,381	5,837,893	2,011,488
Long-term Debt - Principal	920,556	920,556	914,924	5,632
Long-term Debt - Interest	650,541	650,541	650,301	240
Capital Outlay	665,700	3,955,049	1,661,866	2,293,183
Total Expenditures	32,554,711	36,909,016	34,136,340	2,772,676
Excess (Deficiency of Revenues Over (Under) Expenditures	-	-	35,245,163	1,108,823
Other Financing Sources (Uses)				
Deferred Finance Cost			7,913	
Disposal of Fixed Assets			44,213	
Proceeds from Loan			146,492	
Total Other Financing Sources (Uses)			198,618	
Net Change in Fund Balance			35,443,781	
Fund Balance, June 30, 2023			19,541,989	
Transfers to Sonoma County Fire District - Enterprise Fund (Note XIII)			(5,700,000)	
Fund Balance, June 30, 2024			$ 49,285,770	

The notes to the financial statements are an integral part of this statement.

SONOMA COUNTY FIRE DISTRICT

SCHEDULE OF CHANGES IN PENSION AND RELATED RATIOS SCHEDULE OF PENSION CONTRIBUTIONS -

Miscellaneous Plan

June 30, 2025

Miscellaneous Plan Funding History, actuarial accrued liability, share of the pool's market value of assets, unfunded accrued liability, funded ratio and annual covered payroll

GASB 68 requires a presentation of the 10-year history of changes in the Net Pension Liability.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Unfunded Accrued Liability (UAL)	Funded Ratio	Annual Covered Payroll
6/30/2014	$ 521,029	$ 432,761	$ 88,268	83.06%	$ 146,015
6/30/2015	$ 575,207	$ 466,023	$ 109,184	81.02%	$ 150,943
6/30/2016	$ 636,756	$ 483,518	$ 153,238	75.93%	$ 154,926
6/30/2017	$ 812,198	$ 662,939	$ 149,259	81.62%	$ 161,690
6/30/2018	$ 895,290	$ 713,926	$ 181,364	79.74%	$ 169,997
6/30/2019	$ 1,448,265	$ 1,215,251	$ 233,014	83.91%	$ 278,324
6/30/2020	$ 1,556,334	$ 1,285,828	$ 270,506	82.62%	$ 417,588
6/30/2021	$ 2,445,532	$ 2,249,646	$ 195,886	91.99%	$ 679,394
6/30/2022	$ 2,702,001	$ 2,438,368	$ 263,633	90.24%	$ 749,527
6/30/2023	$ 3,250,014	$ 2,831,188	$ 418,826	87.11%	$ 798,030

SONOMA COUNTY FIRE DISTRICT

SCHEDULE OF CHANGES IN PENSION AND RELATED RATIOS SCHEDULE OF PENSION CONTRIBUTIONS -

Safety Plan

June 30, 2024

Safety Plan Funding History, actuarial accrued liability, share of the pool's market value of assets, unfunded accrued liability, funded ratio and annual covered payroll

GASB 68 requires a presentation of the 10-year history of changes in the Net Pension Liability.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Unfunded Accrued Liability (UAL)	Funded Ratio	Annual Covered Payroll
6/30/2014	$ 5,984,215	$ 5,167,600	$ 816,615	86.35%	$ 1,260,565
6/30/2015	$ 6,588,660	$ 5,478,816	$ 1,109,844	83.16%	$ 1,310,509
6/30/2016	$ 7,432,635	$ 5,797,746	$ 1,634,889	78.00%	$ 1,660,116
6/30/2017	$ 8,495,786	$ 6,840,960	$ 1,654,826	80.52%	$ 1,807,611
6/30/2018	$ 9,812,796	$ 7,772,006	$ 2,040,790	79.20%	$ 1,618,502
6/30/2019	$ 43,235,471	$ 32,747,708	$ 10,487,763	75.74%	$ 4,870,123
6/30/2020	$ 45,335,506	$ 33,701,561	$ 11,633,945	74.34%	$ 5,234,635
6/30/2021	$ 61,637,427	$ 52,566,114	$ 9,071,313	85.28%	$ 7,162,684
6/30/2022	$ 74,761,196	$ 69,379,940	$ 5,381,256	92.80%	$ 8,966,929
6/30/2023	$ 93,188,032	$ 83,237,329	$ 9,950,703	89.32%	$ 11,220,043

SONOMA COUNTY FIRE DISTRICT

SCHEDULE OF CHANGES IN OPEB AND RELATED RATIOS SCHEDULE OF OPEB CONTRIBUTIONS

June 30,

Schedule of Changes in the District's Net OPEB Liability and Related Rations

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented (short fiscal year 2019 through 2025) are shows in the table.

Fiscal Year Ended	2025	2024	2023	2022	2021	2020	2019
Measurement Date	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Discount Rate on Measurement Date	6.05%	6.05%	6.05%	6.05%	6.85%	6.85%	6.75%
Total OPEB liability							
Service Cost	$ 79,194	$ 95,138	$ 92,367	$ 87,960	$ 85,398	$ 110,237	$ 27,324
Interest	344,652	352,011	341,733	323,289	308,551	353,045	86,852
Changes of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	-	(614,658)	-	(175,600)	-	(589,533)	-
Changes of assumptions	(281,366)	348,249	-	909,953	-	(394,642)	-
Benefit payments	(294,580)	(278,291)	(255,666)	(186,500)	(176,219)	(184,123)	(42,982)
Net change in total OPEB liability	(152,100)	(97,551)	178,434	959,102	217,730	(705,016)	71,194
Total OPEB liability - beginning	5,764,826	5,862,377	5,683,943	4,724,841	4,507,111	5,212,127	5,140,933
Total OPEB liability - ending (a)	$ 5,612,726	$ 5,764,826	$ 5,862,377	$ 5,683,943	$ 4,724,841	$ 4,507,111	$ 5,212,127
Plan fiduciary net position							
Contributions - employer	$ 394,580	$ 428,291	$ 405,666	$ 536,500	$ 526,219	$ 534,123	$ 130,482
Net investment income	424,874	227,007	(514,484)	752,906	81,011	115,045	28,128
Benefits payments	(294,580)	(278,291)	(255,666)	(186,500)	(176,219)	(184,123)	(42,982)
Administrative expense	(1,263)	(1,016)	(979)	(1,043)	(1,137)	(399)	(188)
Other expense	-	-	-	-	-	-	(465)
Net change in plan fiduciary net position	523,611	375,991	(365,463)	1,101,863	429,874	464,646	114,975
Plan fiduciary net position - beginning	3,870,930	3,494,939	3,860,402	2,758,539	2,328,665	1,864,019	1,749,044
Plan Fiduciary net position - ending	$ 4,394,541	$ 3,870,930	$ 3,494,939	$ 3,860,402	$ 2,758,539	$ 2,328,665	$ 1,864,019
Net OPEB liability - ending (a) - (b)	$ 1,218,185	$ 1,893,896	$ 2,367,438	$ 1,823,541	$ 1,966,302	$ 2,178,446	$ 3,348,108
Covered-employee payroll	$ 1,740,538	$ 2,272,751	$ 2,494,845	$ 2,891,583	$ 2,599,706	$ 1,768,599	$ 433,099
Net OPEB liability as % of covered-employee payroll	69.99%	83.33%	94.89%	63.06%	75.64%	123.17%	773.06%

Schedule of Contributioins

Since establishing the OPEB trust, the District has made regular contributions toward funding the Actuarially Determined Contribution (ADC) and confired its intention to continue doing so. This chart shows the contributions for the years since GASB 75 was implemented.

Fiscal Year Ending	2025	2024	2023	2022	2021	2020	2019
Actuarially Determined Contribution	$ 336,675	$ 341,915	$ 333,933	$ 274,816	$ 289,395	$ 305,936	$ 108,596
Contributions in relation to the actuarially determined contribution	386,625	394,580	428,291	405,666	536,500	526,219	133,531
Contribution deficiency (excess)	$ (49,950)	$ (52,665)	$ (94,358)	$ (130,850)	$ (247,105)	$ (220,283)	$ (24,935)
Covered-employee payroll	$ 1,694,839	$ 1,740,538	$ 2,272,751	$ 2,978,330	$ 2,891,583	$ 2,599,706	$ 442,150
Net OPEB liability as % of covered employee payroll	22.81%	22.67%	18.84%	13.62%	18.55%	20.24%	30.20%

SONOMA COUNTY FIRE DISTRICT

Notes to the Required Supplementary Information
June 30, 2025 and 2024

Budget and Budgetary Accounting

Formal budgetary accounting is employed by the District as a management control for the General Fund. The governing board adopts an annual budget each fiscal year. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. Budgetary control is exercised at the fund level. All amendments to the budget are reflected in the financial statements and require the approval of the government board. All unencumbered annual appropriations lapse at the end of each fiscal year; no encumbrances are outstanding at year-end.

Sonoma County Fire District
SCFD EMS Enterprise
Date: June 17,2026
Cash Flow Projections

From: July 1, 2026 to June 30, 2027

	SCFD EMS Preliminary Budget
FY 26-27 Revenue	**$40,199,267**
FY 26-27 Expenditures	**$42,656,363**
Impact on Cash Balances	**-$2,457,096**

	Cash Income (Revenue)	Cash Expenditure	Cash Balance
Beginning Cash Balance as of 6/30/2025			$ 5,405,492
Anticipated FY25-26 Fiscal Close Changes to Cash	$ 39,534,717	$ 39,516,726	$ 5,423,483
Anticipated Beginning Balance 7/1/2026			$ 5,423,483
July	$ 3,306,930	$ 4,654,367	$ 4,076,047
August	$ 3,310,680	$ 2,914,931	$ 1,161,116
September	$ 3,336,930	$ 3,216,273	$ 1,281,773
October	$ 3,329,430	$ 4,475,535	$ 135,669
November	$ 3,306,930	$ 3,287,411	$ 155,188
December	$ 3,326,930	$ 2,984,931	$ 497,188
January	$ 3,324,430	$ 4,665,842	$ (844,224)
February	$ 3,700,534	$ 3,014,931	$ (158,620)
March	$ 3,306,930	$ 2,914,931	$ 233,379
April	$ 3,314,430	$ 4,583,246	$ (1,035,437)
May	$ 3,328,180	$ 2,914,931	$ (622,187)
June	$ 3,306,930	$ 3,029,037	$ (344,294)
Totals	**$ 40,199,267**	**$ 42,656,364**	

	Actual Totals from FY 24-25 (including Accruals)				Known Adjustments for FY 25-26			Known Adjustments for FY 26-27	
	Jul '24 - Jun 25	Budget	$ Over Budget	% of Budget	Known Adjustments in FY 25-26	24-25 Actual plus Projected Adjustments		Known Adjustments in FY 26-27	24-25 Actual plus Projected Adjustments
Ordinary Income/Expense									
Income									
1700- Interest Pooled Cash									
1700 A- Interest Earned	8,303.27				$953	$9,256	Interest Income	$953	$9,256
Total 1700- Interest Pooled Cash	8,303.27								
3670 - Ambulance Billings									
3670 A- Ambulance Collections	39,663,651.38	31,750,000.00	7,913,651.38	124.93%		$38,975,218	Charges for Services	$10,256	$39,673,907
3670 D- Ambulance Transport Cost Reimb. Program	0.00	0.00	0.00	0.00	$332,221	$332,221	Charges for Services	$391,104	$391,104
Total 3670 - Ambulance Billings	39,663,651.38	31,750,000.00	7,913,651.38	124.93%					
3671 - Charges for Svcs (Other)									
3671 A- Ambulance Standby	169,711.76	415,000.00	-245,288.24	40.89%		$169,712	Charges for Services	-$44,712	$125,000
3671 B- ALS/BLS Agreements	249,999.96	250,000.00	-0.04	100.0%	-$62,500	$187,500	Charges for Services	-$250,000	$0
Total 3671 - Charges for Svcs (Other)	419,711.72	665,000.00	-245,288.28	63.12%					
Transfer In - From SCFD Amb	0.00								
Total Income	40,091,666.37	32,415,000.00	7,676,666.37	123.68%	$270,674	$39,673,907		$107,601	$40,199,267
Gross Profit	40,091,666.37	32,415,000.00	7,676,666.37	123.68%					
Expense									
6040-Communications									
6040 A-Opticom	0.00	33,500.00	-33,500.00	0.0%	$33,500	$33,500	Other Expenses	$0	$0
Total 6040-Communications	0.00	33,500.00	-33,500.00	0.0%					
6100- Insurance									
6100 A- Insurance Premiums	4,154.96	27,000.00	-22,845.04	15.39%	$20,775	$24,930	Insurance	$23,385	$27,540
Total 6100- Insurance	4,154.96	27,000.00	-22,845.04	15.39%					
6261-Medical Supplies									
6261 A-Public AED Devices	11,824.98	12,000.00	-175.02	98.54%	$175	$12,000	Other Expenses	-$3,825	$8,000
6261 S-Public CPR Mannequin	2,819.05	3,000.00	-180.95	93.97%	$181	$3,000	Other Expenses		
Total 6261-Medical Supplies	14,644.03	15,000.00	-355.97	97.63%					
6457 -Computer/Software Charges									
6457 C- Software and Hardware	50,113.00	104,200.00	-54,087.00	48.09%	$49,887	$100,000	Computer Software	$49,887	$100,000
6457 -Computer/Software Charges - Other	0.00	0.00	0.00	0.0%					
Total 6457 -Computer/Software Charges	50,113.00	104,200.00	-54,087.00	48.09%					
6500- Professional/Special Serv									
6500 I- Medical Director	33,800.88	30,000.00	3,800.88	112.67%	$2,955	$36,756	Professional Services	-$9	$33,792
6500 O- Contract for Ambulances	23,733,321.87	23,580,000.00	153,321.87	100.65%	$2,373,332	$26,106,654	Professional Services	$2,373,332	$26,106,654
6500 U- EMS Fee Study	2,200.00	62,500.00	-60,300.00	3.52%	$73,620	$75,820	Professional Services	$47,800	$50,000
6500 X-Scholarship	0.00	40,000.00	-40,000.00	0.0%	$40,000	$40,000	Professional Services	$40,000	$40,000
6500 Y-Community Outreach	0.00	75,000.00	-75,000.00	0.0%	$75,000	$75,000	Professional Services	$81,000	$81,000
Total 6500- Professional/Special Serv	23,769,322.75	23,787,500.00	-18,177.25	99.92%					
6526- Dispatch									
6526 A- Redcom Dispatch Costs	2,395,164.61	1,582,000.00	813,164.61	151.4%	$42,830	$2,437,995	Dispatch	$98,548	$2,493,713
Total 6526- Dispatch	2,395,164.61	1,582,000.00	813,164.61	151.4%					
6573- Program Admin. Reimb.									
6573 A- Reimb. to SCFD General	441,680.00	450,000.00	-8,320.00	98.15%	$300,000	$741,680	Operations	$300,000	$741,680
Total 6573- Program Admin. Reimb.	441,680.00	450,000.00	-8,320.00	98.15%					
6581-LAFCO Fee	0.00	0.00	0.00	0.0%	$0	$0	Other Expenses	$17,900	$17,900
6581-LAFCO Fees	0.00	0.00	0.00	0.0%					
6610- Legal Services									
6610 A- Legal for EMS Program	231,590.73	300,000.00	-68,409.27	77.2%	$0	$231,591	Professional Services	-$31,591	$200,000
Total 6610- Legal Services	231,590.73	300,000.00	-68,409.27	77.2%					
6630- Audit/Accounting Services									
6630 A- Auditor/Accounting Exp.	7,500.00	25,000.00	-17,500.00	30.0%	$450	$7,950	Professional Services	$450	$7,950
Total 6630- Audit/Accounting Services	7,500.00	25,000.00	-17,500.00	30.0%					
6634- Bank Service Charges									
6634 A- Bank Fees	0.00								
Total 6634- Bank Service Charges	0.00								
6666- Ambulance Charges									
6666 A- Wittman Billing Expense	1,148,760.42	1,020,875.00	127,885.42	112.53%	$0	$1,148,760	Operations	$220,498	$1,369,258
6666 B-Resolve	68,637.09	11,000.00	57,637.09	623.97%	$0	$68,637	Operations	$0	$68,637
6666 C-Collection Agency	0.00	5,000.00	-5,000.00	0.0%	$0	$0			
Total 6666- Ambulance Charges	1,217,397.51	1,036,875.00	180,522.51	117.41%					

6667-Ambulance Transport Costs										
6666 A-VRR-IGT Program Exp.	0.00	0.00	0.00	0.0%		$332,221	$332,221	Other Expenses	$372,480	$372,480
6666 B-PP GEMT IGT Program Exp.	0.00	0.00	0.00	0.0%		$4,315,186	$4,315,186	Other Expenses	$4,286,910	$4,286,910
Total 6667-Ambulance Transport Costs	0.00	0.00	0.00	0.0%						
7006- EMS Agency Expenses										
7006 A- Sonoma Co EMS Agcy Fees	611,019.70	651,400.00	-40,380.30	93.8%		$17,306	$628,326		$73,342	$684,362
Total 7006- EMS Agency Expenses	611,019.70	651,400.00	-40,380.30	93.8%						
7007- FRALS Expenses										
7007 A- FRALS SRFD Agrmt. Exp.	1,500,000.00	1,500,000.00	0.00	100.0%		$184,500	$1,684,500	Operations	$329,379	$1,829,379
7007 B-FRBLS Agreement Expense	0.00	375,000.00	-375,000.00	0.0%		$250,000	$250,000	Operations	$250,000	$250,000
7007 C-FRALS Rancho Agrmt. Exp.	0.00	0.00	0.00	0.0%		$250,000	$250,000	Operations	$218,750	$218,750
Total 7007- FRALS Expenses	1,500,000.00	1,875,000.00	-375,000.00	80.0%						
7120-Training										
7120 W-Training	2,100.00	2,100.00	0.00	100.0%		$0	$2,100	Other Expenses	$1,850	$3,950
Total 7120-Training	2,100.00	2,100.00	0.00	100.0%						
7150-Employee Recognition										
7150 A-Employee Recognition	933.94					-$934	$0		-$934	$0
Total 7150-Employee Recognition	933.94									
8510 Buildings/Equipment										
8510 P-Building Improv. (Other)	9,845.00	9,000.00	845.00	109.39%		-$9,845	$0		-$9,845	$0
Total 8510 Buildings/Equipment	9,845.00	9,000.00	845.00	109.39%						
90-Contingencies										
9001-SCFD Enterprise Assigned Reserve Fund	0.00	0.00	0.00	0.0%		$703,023	$703,023	Reserve Fund	$3,664,410	$3,664,410
9002-Reimb. to EMS Fund Exp	0.00	2,516,425.00	-2,516,425.00	0.0%		$2,000,000	$2,000,000	Reimbursement Expense	$0	
Total 90-Contingencies	0.00	2,516,425.00	-2,516,425.00	0.0%						
Total Expense	30,255,466.23	32,415,000.00	-2,159,533.77	93.34%			$41,309,628			$42,656,363
Net Ordinary Income	9,836,200.14	0.00	9,836,200.14	100.0%						
						Projected Revenue less Expenditures	**-$1,635,722**		**Projected Revenue less Expenditures**	**-$2,457,096**

Payor Mix Based Revenue Calculations

Sonoma County, CA EMS Transport Fee - Revenue Projections		Total Projected Transport Volume1	Est. Medicare Transports	Est. Medicaid Transports	Est. Commercial / Auto Transports	Est. Private Pay Transports		Total Transports
								29,462
Payor: Medicare (52.8%)	**Est. % of Transports (Miles per Trip)**	**Charge**	**Medicare Allowed Charge**	**Est. Medicare Transport Volume**	**Total Charges**	**Total Medicare Allowed Charges**	**Medicare Paid Amoun**	**Total Medicare Cash Receipts**
BLS-NE (A0428)	**0.0%**	**$ -**	**$ 296.22**	**0**	**$ -**	**$ -**	**80%**	**$ -**
BLS-E (A0429)	**34.24%**	**$ 3,745.12**	**$ 529.25**	**5,326**	**$ 19,947,829.22**	**$ 2,818,972.05**	**80%**	**$ 2,255,177.64**
ALS1-NE (A0426)	**0.0%**	**$ -**	**$ 355.47**	**0**	**$ -**	**$ -**	**80%**	**$ -**
ALS1-E (A0427)	**64.93%**	**$ 4,481.53**	**$ 628.47**	**10,100**	**$ 45,265,555.93**	**$ 6,347,841.91**	**80%**	**$ 5,078,273.53**
ALS2 (A0433)	**0.84%**	**$ 4,813.72**	**$ 814.39**	**131**	**$ 629,008.13**	**$ 106,416.25**	**80%**	**$ 85,133.00**
Loaded Miles (A0425) (Average/Trip)	**6.17**	**$71.68**	**$ 9.15**	**77,780**	**$ 5,575,247.46**	**$ 711,684.07**	**80%**	**$ 711,684.07**
							MCARE Copayments	**$ 1,073,114.18**
Treat/Non-Transport	**4%**	**$563.20**	**$ 366.08**	**70**	**$ 39,198.72**	**$ 25,479.17**	**65%**	**$ 25,479.17**
Total	**100.0%**			**15,556**	**$ 71,456,839.47**	**$ 10,010,393.45**		**$ 9,228,861.58**
				15,557				

Sonoma County, CA EMS Transport Fee - Revenue Projections								
							Total Transports	29,462
							Treat/Non-Transports	1,740
Payor: Insurance (13.7%)	**Est. % of Transports (Miles per Trip)**	**Charge**	**Expected Collection**	**Est. Transport Volume**	**Total Charges**	**Total Expected Collections**	**Paid Amount**	**Total Cash Receipts**
BLS-NE (A0428)	**0.0%**	**$ -**	**$ -**	**0**	**$ -**	**$ -**	**77%**	**$ -**
BLS-E (A0429)	**31.05%**	**$3,549.08**	**$ 2,732.79**	**1,253**	**$ 4,447,952.96**	**$ 3,424,923.78**	**77%**	**$ 3,424,923.78**
ALS1-NE (A0426)	**0.0%**	**$ -**	**$ -**	**0**	**$ -**	**$ -**	**77%**	**$ -**
ALS1-E (A0427)	**67.43%**	**$4,203.52**	**$ 3,236.71**	**2,722**	**$ 11,440,607.07**	**$ 8,809,267.45**	**77%**	**$ 8,809,267.45**
ALS2 (A0433)	**1.52%**	**$4,392.96**	**$ 3,382.58**	**61**	**$ 269,515.43**	**$ 207,526.88**	**77%**	**$ 207,526.88**
Loaded Miles (A0425) (Average/Trip)	**6.40**	**$71.68**	**$ 55.19**	**20,181**	**$ 1,446,607.77**	**$ 1,113,887.98**	**77%**	**$ 1,113,887.98**
Treat/Non-Transport	**23%**	**$563.20**	**$ 456.19**	**400**	**$ 225,392.64**	**$ 182,568.04**	**81%**	**$ 182,568.04**
Total	**100.0%**			**4,036**	**$ 17,830,075.87**	**$ 13,738,174.13**		**$ 13,738,174.13**
				4036				

Sonoma County, CA EMS Transport Fee - Revenue Projections		Total Projected Transport Volume					Non-GEMT	Total Transports
								29,462
Payor: MediCaid (27.3%)	**Est. % of Transports (Miles per Trip)**	**Charge**	**Allowed Charge**	**Est. Transport Volume**	**Total Charges**	**Total Allowed Charges**	**Paid Amount**	**Total Medicare Cash Receipts**
BLS-NE (A0428)	**0.0%**	**$ -**	**$ 118.20**	**0**	**$ -**	**$ -**	**100%**	**$ -**
BLS-E (A0429)	**40.53%**	**$ 3,740.40**	**$ 118.20**	**2,746**	**$ 10,272,702.55**	**$ 324,626.63**	**100%**	**$ 324,626.63**
ALS1-NE (A0426)	**0.0%**	**$ -**	**$ 118.20**	**0**	**$ -**	**$ -**	**100%**	**$ -**
ALS1-E (A0427)	**58.50%**	**$ 4,413.29**	**$ 118.20**	**3,964**	**$ 17,494,776.29**	**$ 468,558.05**	**100%**	**$ 468,558.05**
ALS2 (A0433)	**0.96%**	**$ 4,636.64**	**$ 118.20**	**65**	**$ 301,623.15**	**$ 7,689.16**	**100%**	**$ 7,689.16**
Loaded Miles (A0425) (Average/Trip)	**5.60**	**$71.68**	**$ 3.55**	**33,881**	**$ 2,428,611.58**	**$ 120,278.62**	**100%**	**$ 120,278.62**
Treat/Non-Transport	**28%**	**$563.20**	**$ 112.64**	**487**	**$ 274,391.04**	**$ 54,878.21**	**20%**	**$ 54,878.21**
PP-GEMT Add On			**$ 1,518.51**		**$ 10,289,818.57**	**$ 10,289,818.57**	**100%**	**$ 10,289,818.57**
Total	**100.0%**			**6,776**	**$ 41,061,923.19**	**$ 11,265,849.23**		**$ 11,265,849.23**
				6,776				

Sonoma County, CA EMS Transport Fee - Revenue Projections		Total Projected Transport Volume						Total Transports
								29,462
Payor: Uninsured,W/o , Self Pay (6.2%)	**Est. % of Transports (Miles per Trip)**	**Charge**	**Allowed Charge**	**Est. Transport Volume**	**Total Charges**	**Total expected payment**	**Medicare Paid Amoun**	**Total Medicare Cash Receipts**
BLS-NE (A0428)	**0.0%**	**$ -**	**$ -**	**0**	**$ -**	**$ -**	**100%**	**$ -**
BLS-E (A0429)	**33.67%**	**$3,549.08**	**$ 3,194.17**	**615**	**$ 2,182,794.34**	**$ 305,591.21**	**100%**	**$ 305,591.21**
ALS1-NE (A0426)	**0.0%**	**$ -**	**$ -**	**0**	**$ -**	**$ -**	**100%**	**$ -**
ALS1-E (A0427)	**64.96%**	**$4,203.52**	**$ 3,783.17**	**1,187**	**$ 4,987,846.15**	**$ 698,298.46**	**100%**	**$ 698,298.46**
ALS2 (A0433)	**1.37%**	**$4,392.96**	**$ 3,953.66**	**25**	**$ 109,933.92**	**$ 15,390.75**	**100%**	**$ 15,390.75**
Loaded Miles (A0425) (Average/Trip)	**6.18**	**$71.68**	**$ 10.04**	**9,133**	**$ 654,669.21**	**$ 91,653.69**	**100%**	**$ 91,653.69**
Treat/Non-Transport	**45%**	**$563.20**	**$ 112.64**	**783**	**$ 440,985.60**	**$ 88,197.12**	**20%**	**$ 88,197.12**
Total	**100.0%**			**1,827**	**$ 8,376,229.23**	**$ 1,199,131.23**		**$ 1,199,131.23**
				1,827				

GRAND TOTALS -									
CHARGES/ALLOWED CHARGES (QAF)					**$ 138,725,067.76**	**$ 35,432,016.17**		**25.54%**	
Estimated 10% Collection Modification Factor						$ 3,543,201.62	12%		$ 4,241,890.76
Total Estimated					FY 25-26	**$ 38,975,217.79**	FY 26-27		**$ 39,673,906.93**

					FY25-26	Projected Revenue	FY 26-27
Interest Revenue						**$ 9,256.27**	**$ 9,256.27**

					FY25-26	Projected Revenue	FY 26-27
IGT VRR Program Revenue						**$ 332,220.79**	**$ 391,104.00**

	Original Hours	Original Revenue	Actual Hours	Actual Revenue	FY 25-26	Projected Revenue	FY 26-27
Standby Services						**$ 169,711.76**	**$ 125,000.00**
Gold Ridge Contract		$250,000.00		$ 250,000.00		**$ 187,500.00**	**$ -**

FY 2025-2026 Budget Projections	
Total Ambulance Revenue	$39,673,907
Total EOA Expenses	$41,309,628
	-$1,635,722

FY 2026-2027 Budget Projections	
Total Ambulance Revenue	$40,199,267
Total EOA Expenses	$42,656,363
	-$2,457,096

SONOMA COUNTY FIRE DISTRICT - EMERGENCY MEDICAL SERVICES
STATEMENT OF NET POSITION - ENTERPRISE FUND
6/18/2026

ASSETS	**Fiscal Year 2023-2024**	**Fiscal Year 2024-2025**	**Fiscal Year 2025-2026 (Estimated Fiscal Close)**
Current Assets			
Cash	$ 3,742,763	$ 59,939	$ 5,010,502
Cash (Held at General Funds)	$ -	$ 9,096,622	$ -
Accounts Receivable	$ 3,935,558	$ 7,991,395	$ 5,740,869
Total Current Assets	$ 7,678,321	$ 17,147,956	$ 10,751,371
Total Assets	**$ 7,678,321**	**$ 17,147,956**	**$ 10,751,371**
LIABILITIES			
Current Liabilities			
Accrued Payable	$ 4,693,608	$ 4,327,042	$ 10,748,840
Total Current Liabilities	$ 4,693,608	$ 4,327,042	$ 10,748,840
Total Liabilities	$ 4,693,608	$ 4,327,042	$ 10,748,840
NET POSITION			
Unrestricted	$ 2,984,713	$ 12,820,914	$ 2,531
Total Net Position	$ 2,984,713	$ 12,820,914	$ 2,531
Total Liabilities and Net Position	**$ 7,678,321**	**$ 17,147,956**	**$ 10,751,371**

SONOMA COUNTY FIRE DISTRICT - EMERGENCY MEDICAL SERVICES
STATEMENT OF NET POSITION - ENTERPRISE FUND
6/18/2026

	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026 (Estimated Fiscal Close)
EXPENDITURES/EXPENSES			
Operations	$ 12,471,573	$ 27,097,740	$ 29,188,108
Insurance	$ 63,667	$ 4,155	$ 24,930
Computer Software	$ 165,444	$ 50,113	$ 100,000
Dispatch	$ 710,177	$ 2,395,166	$ 2,394,804
Program Admin	$ 287,619	$ 441,680	$ 488,695
Professional/Legal Services	$ 412,158	$ 239,091	$ 75,030
Reimb. Of Gen Fund Initial Capital	$ -	$ -	$ 5,700,000
Enterprise Reserve Expense	$ -	$ -	$ 1,500,000
Other Expenses	$ -	$ 27,523	$ 45,159
Total Other Expenses	$ 14,110,638	$ 30,255,468	$ 39,516,726
PROGRAM REVENUE			
Charges for Services	$ 11,389,251	$ 40,083,363	$ 39,519,257
Miscellaneous Revenue	$ 6,000	$ -	$ -
Total Program Revenue	$ 11,395,251	$ 40,083,363	$ 39,519,257
Net Program Revenue (Expenses)	$ 2,715,387	$ 9,827,895	$ 2,531
GENERAL REVENUE			
Interest Income	$ -	$ 8,306	$ 15,460
Total General Revenue	$ -	$ 8,306	$ 15,460
Changes in Net Position	$ (2,715,387)	$ 9,836,201	$ 17,991
Transfers in from Sonoma County Fire District General Fund	$ 5,700,000	$ -	$ -
Net Position - Beginning of the Year	$ 100	$ 2,984,713	$ 12,820,914
Net Position - End of Year	$ 2,984,713	$ 12,820,914	$ 12,838,905

SONOMA COUNTY FIRE DISTRICT - EMERGENCY MEDICAL SERVICES
STATEMENT OF CASH FLOW - ENTERPRISE FUND
6/18/2026

	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026 (Estimated Fiscal Close)
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received for Ambulance Services	$ 7,453,693	$ 36,027,526	$ 39,519,257
Cash Received from Operating Grants	$ 6,000	$ -	$ -
Cash Payments for Goods and Services	$ (1,639,065)	$ (3,157,728)	$ (9,144,244)
Cash Payments to Services Contractor	$ (7,777,965)	$ (27,464,306)	$ (23,172,482)
Net Cash Provided (Used) from Investing Activities	$ (1,957,337)	$ 5,405,492	$ 7,202,532
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Net Cash Provided (Used) by Non-Capital Financing Activities	$ -	$ -	$ -
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash Provided (Used) from Investing Activities	$ -	$ 8,306	$ 15,460
Net Increase (Decrease) in Cash	$ (1,957,337)	$ 5,413,798	$ 7,217,992
Cash-Beginning of Year	$ 100	$ 3,742,763	$ 9,827,895
Transfers in from Sonoma County Fire District- General Fund	$ 5,700,000	$ -	
Transfers out to repay Sonoma County Fire District- General Fund		$ -	$ (5,700,000)
Transfer Out to Enterprise Reserve			$ (1,500,000)
Cash-End of Year	$ 3,742,763	$ 9,156,561	$ 2,627,895
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (loss)	$ (2,715,387)	$ 9,827,895	$ 2,531
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Changes in Assets and Liabilities:			
Receivables	$ (3,935,558)	$ (4,055,837)	$ (5,740,869)
Accounts Payable	$ 4,693,608	$ (366,566)	$ 10,748,840
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ (1,957,337)	$ 5,405,492	$ 5,010,502

wittman enterprises EMS|MC

Corinne Wittman-Wong
Chief Executive Officer
Wittman Enterprises, LLC
11093 Sun Center Drive
Rancho Cordova, CA 95670
Corinne.wittman-wong@emsmc.com

February 19, 2026

David Bynum, Division Chief
Sonoma County Fire District
Via Email: dbynum@sonomacountyfd.org

RE: Financial and Operational Considerations in Evaluating Ambulance Rate Adjustments

Chief Bynum,

At your request, this letter outlines objective financial and operational considerations typically reviewed by ambulance providers when evaluating the potential need for rate adjustments. The purpose of this correspondence is to provide factual context regarding Sonoma County Fire District's payer mix, collection performance, and the structural reimbursement environment that influences ambulance revenue.

For Trip dates 01/24-01/25, billing activity reflects the following payer distribution:

- Medicare: 52.8%
- Medi-Cal: 27.3%
- Commercial Insurance: 13.7%
- Private Pay: 6.2%

Governmental payers (Medicare and Medi-Cal) account for 80.1% of total billable calls. Reimbursement from these programs is established through regulated fee schedules and statutory methodologies. As such, payment amounts are predetermined and are not affected by a provider's established charge rates.

These figures result in:

- An Anticipated Gross Collection Rate: *26.36%* (payments as a percentage of total charges billed)

The difference between total billed charges and net charges reflects contractual allowances, governmental fee schedule limitations, and other statutory reimbursement constraints. Net charges represent the amount considered *collectible* under payer rules and regulations.

The gross collection rate reflects the structural impact of governmental reimbursement limits. Looking at Medicare and Medi-Cal specifically, the gross collection rate is 22.16% and with 80.1%

of your overall volume billed to those payors it is the main driver of the lower overall gross collection rate for the Fire District.

Given that the majority of transports are reimbursed at predetermined government rates, adjustments to the Fire District's fee structure will not proportionally translate into overall revenue increases. Financial impact is largely dependent upon the Commercial Insurance transport population, which represents 13.7% of the Fire District's overall mix and is not governed by fixed reimbursement methodologies.

All payer mix and financial data referenced in this letter were derived directly from Sonoma County Fire District's data residing in our billing system and were not arbitrarily estimated.

Respectfully,
Corinne Wittman-Wong

Corinne Wittman-Wong
Chief Executive Officer
Wittman Enterprises, LLC

Sonoma County - EOA 1 Response Compliance and Penalty

Period: Jan 01 2025 to Dec 31 2025

Report Status: FINAL

		Compliance Reporting 2025/01/01 - 2025/12/31															Compliance Period Reporting for Repetitive Non-Compliance								
Zone	**Priority**	**On Time**	**Late**	**Total Incidents**	**Do Not Count**	**Adjusted Total Incidents**	**Adjusted Late**	**Raw Compliance**	**Time Corrections Approved (Compliant)**	**Time Corrections Approved (Late)**	**Time Corrections Denied**	**Raw Compliance with Time Correction**	**Exemptions Requested**	**Exemptions Approved**	**Extended Late Incidents**	**Extended Late Fine**	**Compliance Start Period**	**Compliance End Period**	**Compliance Period Responses**	**Compliance Period Late Responses**	**Compliance Period Compliance**	**Compliance Period Response Time Fine**	**Compliance Period Total Fine Assessment**	**Consecutive Periods Out of Compliance Including Current Period**	**Out of Compliance Count for 12 Periods Including Current Period**
Zone 1-Oakmont Urban	**Alpha**	321	124	445	0	445	124	72.13%	30	12	49	78.88%	17	16	6	$3,000			429	78	81.82%				
	Bravo	318	22	340	0	340	22	93.53%	7	2	6	95.59%	5	5	1	$500			335	10	97.01%				
	Charlie	384	16	400	0	400	16	96.00%	4	2	7	97.00%	3	3	0	$0			397	9	97.73%				
	Delta	257	36	293	0	293	36	87.71%	8	4	0	90.44%	8	7	0	$0			286	21	92.66%				
	Echo	5	0	5	0	5	0	100.00%	0	0	0	100.00%	0	0	0	$0			5	0	100.00%				
	Total	1285	198	1483	0	1483	198	86.65%	49	20	62	89.95%	33	31	7	$3,500	2025/01/01	2025/12/30	1452	118	91.87%	$0	$3,500	0	1
Zone 2-Rohnert Park Urban	**Alpha**	1355	121	1476	0	1476	121	91.80%	73	10	21	96.75%	14	11	0	$0			1465	37	97.47%				
	Bravo	812	54	866	0	866	54	93.76%	45	1	2	98.96%	6	6	0	$0			860	3	99.65%				
	Charlie	1983	315	2298	1	2297	314	86.29%	173	15	31	93.86%	50	45	0	$0			2252	96	95.74%				
	Delta	1133	149	1282	0	1282	149	88.38%	72	11	0	93.99%	33	29	0	$0			1253	48	96.17%				
	Echo	70	7	77	0	77	7	90.91%	2	0	0	93.51%	2	2	0	$0			75	3	96.00%				
	Total	5353	646	5999	1	5998	645	89.23%	365	37	54	95.33%	105	93	0	$0	2025/01/01	2025/12/30	5905	187	96.83%	$0	$0	0	0
Zone 3-Santa Rosa Urban	**Alpha**	6116	418	6534	2	6532	416	93.60%	213	51	108	96.89%	39	38	6	$3,000			6494	165	97.46%				
	Bravo	4335	104	4439	3	4436	101	97.66%	64	7	19	99.17%	9	7	1	$500			4429	30	99.32%				
	Charlie	9315	167	9482	2	9480	165	98.24%	114	9	21	99.46%	20	18	0	$0			9462	33	99.65%				
	Delta	5444	299	5743	1	5742	298	94.79%	161	11	0	97.61%	55	48	0	$0			5694	89	98.44%				
	Echo	337	13	350	0	350	13	96.29%	11	1	0	99.43%	0	0	0	$0			350	2	99.43%				
	Total	25547	1001	26548	8	26540	993	96.23%	563	79	148	98.38%	123	111	7	$3,500	2025/01/01	2025/12/30	26429	319	98.79%	$0	$3,500	0	0
Zone 4-Sebastopol Urban	**Alpha**	392	47	439	0	439	47	89.29%	25	0	11	94.99%	9	8	0	$0			431	14	96.75%				
	Bravo	306	7	313	0	313	7	97.76%	3	0	1	98.72%	3	3	0	$0			310	1	99.68%				
	Charlie	431	110	541	1	540	109	79.67%	30	4	12	85.37%	30	25	1	$500			515	54	89.51%				
	Delta	345	60	405	0	405	60	85.19%	16	3	1	89.14%	16	15	0	$0			390	29	92.56%				
	Echo	13	2	15	0	15	2	86.67%	1	0	0	93.33%	0	0	0	$0			15	1	93.33%				
	Total	1487	226	1713	1	1712	225	86.81%	75	7	25	91.24%	58	51	1	$500	2025/01/01	2025/12/30	1661	99	94.04%	$0	$500	1	2
Zone 5-Semi-Rural	**Alpha**	352	46	398	0	398	46	88.44%	14	7	17	91.96%	6	4	3	$1,500			394	28	92.89%				
	Bravo	343	28	371	0	371	28	92.45%	9	4	6	94.88%	7	7	0	$0			364	12	96.70%				
	Charlie	564	85	649	0	649	85	86.90%	31	5	4	91.68%	5	5	2	$1,000			644	49	92.39%				
	Delta	337	51	388	0	388	51	86.86%	11	4	0	89.69%	8	7	2	$1,000			381	33	91.34%				
	Echo	27	6	33	0	33	6	81.82%	3	0	0	90.91%	0	0	0	$0			33	3	90.91%				
	Total	1623	216	1839	0	1839	216	88.25%	68	20	27	91.95%	26	23	7	$3,500	2025/01/01	2025/12/30	1816	125	93.12%	$0	$3,500	0	0
Zone 6-Rural	**Alpha**	44	0	44	0	44	0	100.00%	0	0	0	100.00%	0	0	0	$0			44	0	100.00%				
	Bravo	52	0	52	0	52	0	100.00%	0	0	0	100.00%	0	0	0	$0			52	0	100.00%				
	Charlie	93	1	94	0	94	1	98.94%	1	0	0	100.00%	0	0	0	$0			94	0	100.00%				
	Delta	59	1	60	0	60	1	98.33%	1	0	0	100.00%	0	0	0	$0			60	0	100.00%				
	Echo	4	0	4	0	4	0	100.00%	0	0	0	100.00%	0	0	0	$0			4	0	100.00%				
	Total	252	2	254	0	254	2	99.21%	2	0	0	100.00%	0	0	0	$0	2025/01/01	2025/12/30	254	0	100.00%	$0	$0	0	0
Zone 8-Emergency ALS IFT	**Emergency ALS IFT**	133	1	134	1	133	0	99.25%	0	0	0	100.00%	0	0	0	$0			0	0					
Overall Total	**Overall Total**	35680	2295	37975	16	37959	2279	93.96%	1122	163	316	96.95%	345	309	22				37517	848	97.74%				
																						TOTAL:	**$11,000**		

Executed:

4.3.A. Ambulance Deployment Requirements

SSM Approval

4.3.A.1. Ambulance System Status and Deployment Plans will be approved by the CVEMSA.

4.3.A.1. Required Attestation: SCFD-EMS attests that our ambulance deployment and system status management (SSM) plans shall be approved by the CVEMSA. The deployment plan is the product of two years of collaboration with all public providers within and surrounding the EOA-1 service area.

Posting Locations

4.3.A.1.a. Proposed locations of ambulances and numbers of vehicles to be deployed during each hour of the day and day of the week

Our deployment of SCFD-EMS ambulances in EOA-1 is based on a comprehensive planning process that considers historical data, feedback from local stakeholders, and industry-leading deployment planning software. This process allows us to provide response times and coverage that meet and exceed contractual requirements while ensuring the highest quality of care for our patients.

Through this planning process, we are proud to offer several benefits, including a peak deployment of 20 ambulances (on our busiest days) and the deployment of a 12-hour ALS surge unit on the busiest day of the week. We are also fully prepared to implement a county approved, tiered response to ensure the deployment of an appropriate ambulance to all calls.

To further support our operations in EOA-1, we will provide Quick Response Vehicle (QRV) support by deploying our four proposed supervisor-staffed support vehicles. Additionally, we will offer two SAR ambulances placed in strategically positioned fire stations, which can be cross staffed with SCFD paramedics and EMTs to provide additional resources.

Our *Partner in Care,* MEDIC, has a proven track record of successful data gathering, monitoring analysis, and response time adjustments to achieve a 14-year on-time track record of 98% in Solano County.

Our proposed base deployment of **2,223 weekly Unit-Hours**, with an **additional 48 weekly Unit-Hours available as surge protection** ambulance resources, adds up to a total of **118,092 Annual Unit-Hours**. We are confident that our deployment plan and resources, combined with our focus on high-quality care and provider support, will provide the best possible outcomes for patients in need of emergency medical services in Sonoma County.

SCFD-EMS presents its posting plan on the following page.

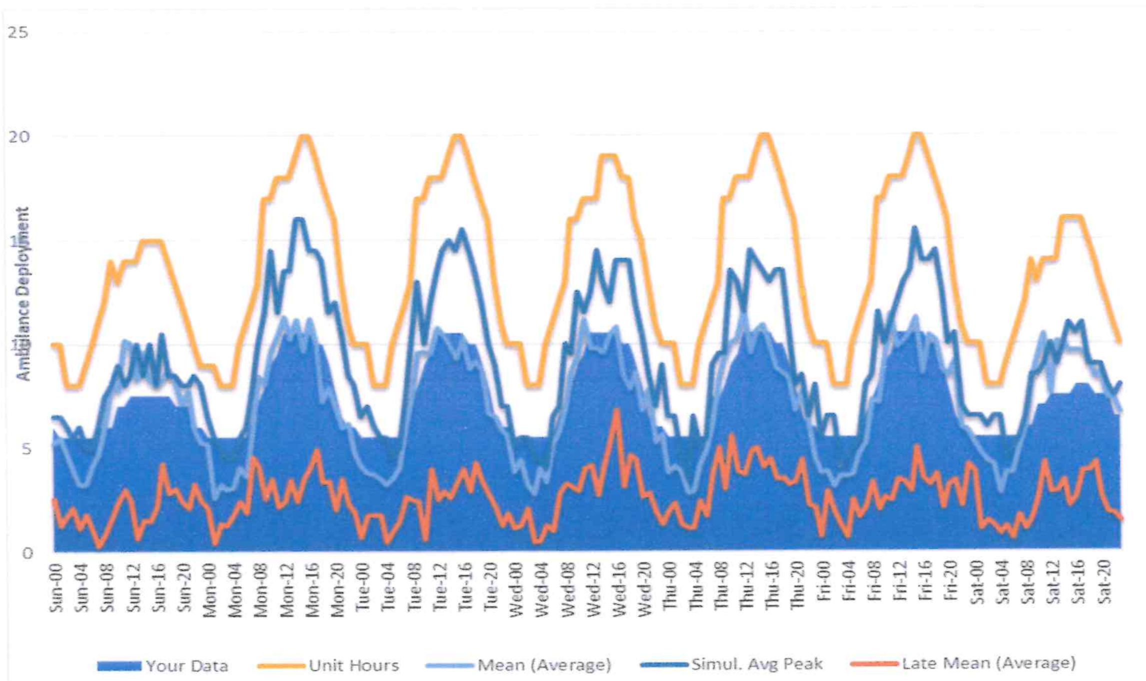
SCFD-EMS Posting Locations for EOA-1 (24-hour stations are identified)

Post #	Building / Street Corner Post	Address	Rest Station
Post 1	SCFD-EMS Headquarters	451 Tesconi Circle, Santa Rosa, CA	Y
Post 2	Santa Rosa FD -Training Center	2126 West College Ave., Santa Rosa, CA 95401	Y
Post 3	Rancho Adobe Fire Station	1 E Cotati Ave., Cotati, CA 94931	Y (24)
Post 4	Sonoma County FD - Station #4	207 Todd Rd., Santa Rosa, CA 95407	N
Post 5	Sonoma County FD - Station # 5	91 Middle Rincon Rd, Santa Rosa, CA 95409	Y
Post 6	Rohnert Park Fire Station # 3	6020 Labath Ave, Rohnert Park, CA	N
Post 7	Santa Rosa FD – Station 7	6590 Stone Bridge Rd, Santa Rosa, CA 95409	Y (24)
Post 8	Santa Rosa FD - Station # 8	830 Burbank Ave, Santa Rosa, CA 95407	N
Post 9	Hwy 12 / Llano	N/A	N
Post 10	Santa Rosa FD Station # 10	2373 Circadian Way, Santa Rosa, CA 95407	Y
Post 11	Sonoma County FD- Station #2	45 Lark Center Dr., Santa Rosa, CA	Y
Post 12	Occidental Vol. FD	3821 Bohemian Hwy., Occidental, CA	N
Post 13	Graton Fire District	3750 Gravenstein Hwy., Sebastopol, CA	Y
Post 14	Gold Ridge Station – Twin Hills	1690 Watertrough Rd, Sebastopol, CA 95472	Y (24)
Post 15	Sebastopol FD	7425 Bodega Ave., Sebastopol, CA 95472	N
Post 16	Bicentennial / Mendocino	Bicentennial Way and Mendocino Ave, Santa Rosa, CA	N
SAR Unit	Sonoma County FD-Station # 8	6161 Bennett Valley Rd., Santa Rosa, CA 95404	Y
SAR Unit	Sonoma County FD-Station #2	45 Lark Center Dr., Santa Rosa, CA 95403	Y

* All hospitals will also be posting locations when needed

The following plot chart shows proposed number of ambulances by day of week:

SCFD-EMS Ambulance Posting by Day of Week



Minimum ALS Ambulance Deployment

Weekly Unit Hours	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Mon Schedule	6	6	6	6	6	8	8	9	9	12	12	13	13	13	13	14	14	13	12	12	11	9	8	7
Tue Schedule	7	7	6	6	6	8	8	9	9	12	12	13	13	13	13	14	14	13	12	12	11	9	8	7
Wed Schedule	7	7	6	6	6	8	8	9	9	11	11	12	12	12	13	13	13	12	12	11	10	9	8	7
Thu Schedule	7	7	6	6	6	8	8	9	9	12	12	13	13	13	13	14	14	13	12	12	11	9	8	7
Fri Schedule	7	7	6	6	6	8	8	9	9	12	12	13	13	13	13	14	14	13	12	12	11	9	8	7
Sat Schedule	7	7	6	6	6	7	7	8	8	10	10	10	10	10	11	11	11	11	11	10	9	8	8	7
Sun Schedule	7	7	6	6	6	7	7	8	8	9	9	10	10	10	10	10	10	10	10	9	8	8	7	6

Minimum BLS Ambulance Deployment

Weekly Unit Hours	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Mon Schedule	3	3	2	2	2	2	3	3	4	5	5	5	5	5	6	6	6	6	6	5	5	4	3	3
Tue Schedule	3	3	2	2	2	2	3	3	4	5	5	5	5	5	6	6	6	6	6	5	5	4	3	3
Wed Schedule	3	3	2	2	2	2	3	3	4	5	5	5	5	5	6	6	6	6	6	5	5	4	3	3
Thu Schedule	3	3	2	2	2	2	3	3	4	5	5	5	5	5	6	6	6	6	6	5	5	4	3	3
Fri Schedule	3	3	2	2	2	2	3	3	4	5	5	5	5	5	6	6	6	6	6	5	5	4	3	3
Sat Schedule	3	3	2	2	2	2	3	3	4	4	4	4	4	4	5	5	5	5	4	4	4	4	3	3
Sun Schedule	3	3	2	2	2	2	3	3	4	4	4	4	4	4	5	5	5	5	4	4	4	3	3	3

Total ALS & BLS Ambulance Deployment

Weekly Unit Hours	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Mon Schedule	9	9	8	8	8	10	11	12	13	17	17	18	18	18	19	20	20	19	18	17	16	13	11	10
Tue Schedule	10	10	8	8	8	10	11	12	13	17	17	18	18	18	19	20	20	19	18	17	16	13	11	10
Wed Schedule	10	10	8	8	8	10	11	12	13	16	16	17	17	17	19	19	19	18	18	16	15	13	11	10
Thu Schedule	10	10	8	8	8	10	11	12	13	17	17	18	18	18	19	20	20	19	18	17	16	13	11	10
Fri Schedule	10	10	8	8	8	10	11	12	13	17	17	18	18	18	19	20	20	19	18	17	16	13	11	10
Sat Schedule	10	10	8	8	8	9	10	11	12	14	14	14	14	14	16	16	16	16	15	14	13	12	11	10
Sun Schedule	10	10	8	8	8	9	10	11	12	13	13	14	14	14	15	15	15	15	14	13	12	11	10	9

Deployment/System Statues Management Plan

February 24, 2026

Highlight = Change from prior plan

ALS

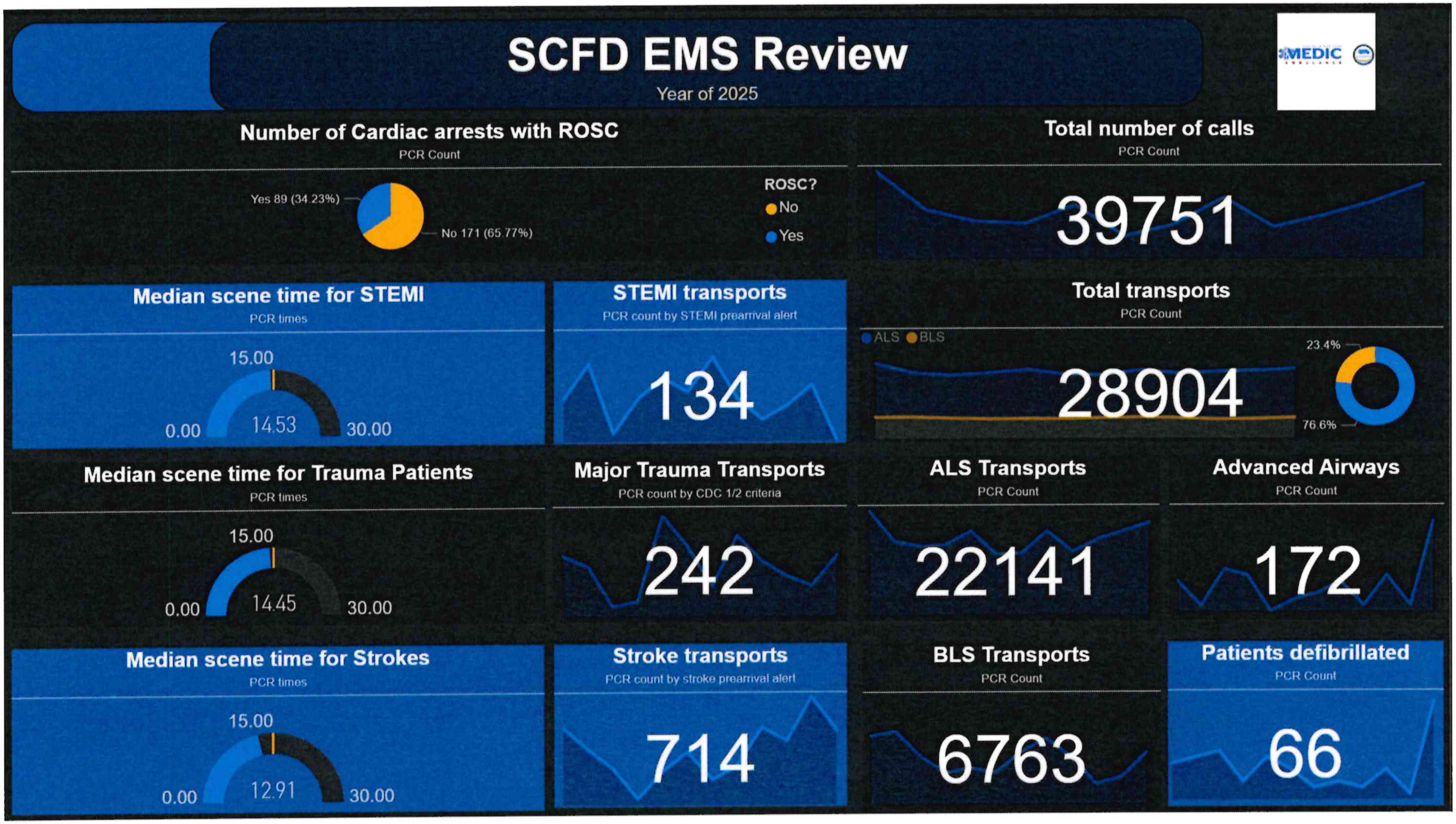
Level 1	4															
Level 2	4	9														
Level 3	26	15	5													
Level 4	26	15	5	4												
Level 5	26	15	5	4	10											
Level 6	3	29	5	6	10	24										
Level 7	3	29	5	6	10	24	7									
Level 8	3	29	5	6	10	24	7	11								
Level 9	3	29	5	6	10	24	7	11	1							
Level 10	3	29	5	6	10	24	7	11	1	4						
Level 11	3	29	5	6	10	24	7	11	1	4	20					
Level 12	3	29	5	6	10	24	7	11	1	4	20	16				
Level 13	3	29	5	6	10	24	7	11	1	4	20	16	15			
Level 14	3	29	5	6	10	24	7	11	1	4	20	16	15	17		
Level 15	3	29	5	6	10	24	7	11	1	4	20	16	15	17	12	
Level 16	3	29	5	6	10	24	7	11	1	4	20	16	15	17	12	1

BLS

Level 1	4						
Level 2	4	10					
Level 3	4	10	5				
Level 4	4	10	5	3			
Level 5	4	10	5	3	1		
Level 6	4	10	5	3	1	15	
Level 7	4	10	5	3	1	15	10

SCFD -EMS Posting Locations for EOA-1

Post #	Building / Street Corner Post	Adress	Rest Station	Break Station	Hours/Availability
Post 1	SCFD-EMS Headquarters	1269A Corporate Center Parkway, Santa Rosa, CA 95407	Y		
Post 2	Santa Rosa FD -Training Center	2126 West College Ave, Santa Rosa, CA 95401	Y		
Post 3	Rancho Adobe Fire Station	1 E Cotati Ave, Cotati, CA 94931	Y (24)		
Post 4	Sonoma County FD - Station#4	207 Todd Rd, Santa Rosa, CA 95407	N	Y	24/7- Front of Station
Post 5	Sonoma County FD - Station #5	91 Middle Rincon Rd, Santa Rosa, CA 95409	Y		24/7 Rest Station
Post 6	Rohnert Park DPS Station # 2	5200 Country Club Drive, Rohnert Park, CA 94928	N	Y	0800-2000 access to restrooms and day room. Need to do CLETS training documentation
Post 7	Oakmont Station	6572 Oakmont Drive, Suite C, Santa Rosa, CA 95409	Y (24)		
Post 8	Santa Rosa FD - Station # 8	830 Burbank Ave, Santa Rosa, CA 95407	N		
Post 9	Hwy 12 / Llano	CA-12 and Llano Rd, Santa Rosa, CA 95407	N		
Post 10	SCFD-EMS Substation	445 Tesconi Circle, Santa Rosa, CA	Y		
Post 11	Sonoma County FD- Station #2	45 Lark Center Dr, Santa Rosa, CA	N	Y	0800-2000
Post 12	Occidental Vol. FD	3821 Bohemian Hwy, Occidental, CA	N		
Post 13	Graton Fire District	3750 Gravenstein Hwy, Sebastopol, CA	N	Y	24/7: Front of the station, Kitchen, restrooms, etc.
Post 14	Gold Ridge Station – Twin Hills	1690 Watertrough Rd, Sebastopol, CA 95472	Y (24)		
Post 15	Sebastopol FD	7425 Bodega Ave, Sebastopol, CA 95472	N	Y	
Post 16	Kaiser Santa Rosa Hospital	401 Bicentennial Way, Santa Rosa, CA 95403	N		
Post 17	Rohnert Park DPS Station #1	500 City Center Drive, Rohnert Park, CA 94928	N		
Post 18	Rohnert Park DPS Station #3	6020 Labath Avenue, Rohnert Park, CA 94928	N		
Post 19	Sutter Santa Rosa Regional Hospital	30 Mark West Springs Road, Santa Rosa, CA 95403	N		
Post 20	Santa Rosa Memorial Hospital	1165 Montgomery Drive, Santa Rosa, CA 95405	N		
Post 21	Healdsburg District Hospital	1375 University Avenue, Healdsburg, CA 95448	N		
Post 22	Sonoma Valley Hospital	347 Andrieux Street, Sonoma, CA 95476	N		
Post 23	Petaluma Valley Hospital	400 North McDowell Boulevard, Petaluma, CA 94954	N		
Post 24	North Sebastopol	Pacific Market, Sebastopol, CA 95472	N		
Post 25	Airport Blvd	Airport Blvd/Hwy 101	N		
Post 26	South RP / Cotati	Hwy 116 / Old Redwood Highway, Cotati, CA	N		
Post 27	Central RP	Hwy 101/Commerce Blvd	N		
Post 28	West Santa Rosa	Hwy 12/S. Wright Rd.	N		
Post 29	South Sebastopol	867 Gravenstein Hwy S., Sebastopol, CA 95472	N	N	
33	HWY 12X DUNBAR, Glen Ellen	N/A	N	N	


SCFD EMS Review
Year of 2025
MEDIC
Number of Cardiac arrests with ROSC
PCR Count
Yes 89 (34.23%)
No 171 (65.77%)
ROSC?
No
Yes
Total number of calls
PCR Count
39751
Median scene time for STEMI
PCR times
15.00
0.00
14.53
30.00
STEMI transports
PCR count by STEMI prearrival alert
134
Total transports
PCR Count
ALS
BLS
28904
23.4%
76.6%
Median scene time for Trauma Patients
PCR times
15.00
0.00
14.45
30.00
Major Trauma Transports
PCR count by CDC 1/2 criteria
242
ALS Transports
PCR Count
22141
Advanced Airways
PCR Count
172
Median scene time for Strokes
PCR times
15.00
0.00
12.91
30.00
Stroke transports
PCR count by stroke prearrival alert
714
BLS Transports
PCR Count
6763
Patients defibrillated
PCR Count
66

March 10, 2026

To Whom It May Concern,

On behalf of the City of Petaluma Fire Department, I would like to formally acknowledge and commend the Sonoma County Fire District for the improvements that have been realized in ambulance transport services within the Exclusive Operating Area (EOA).

Since Sonoma County Fire District assumed responsibility for ambulance operations, the system has demonstrated a clear increase in operational reliability and resource availability. The number of ambulance units consistently staffed and available within the system has significantly improved overall coverage and strengthened the region's emergency medical response capability.

Prior to this transition, the Petaluma Fire Department was frequently required to provide ambulance mutual aid into the EOA due to resource shortages within the system. Under the previous provider, Petaluma Fire Department responded into the EOA approximately 300 times per year to supplement ambulance coverage. These responses required Petaluma's 911 paramedic ambulances to leave our jurisdiction to support another system, temporarily reducing the availability of emergency medical transport resources for the residents and businesses of Petaluma who fund and rely upon those services.

Mutual aid is a fundamental and valued component of the fire and emergency medical services system, and regional cooperation is essential to effective public safety operations. However, mutual aid must remain balanced and truly reciprocal. When one agency is repeatedly required to provide coverage due to systemic resource shortages elsewhere, it places an unintended burden on the community that funds those resources.

Since Sonoma County Fire District assumed ambulance operations, the number of times Petaluma Fire Department has been required to provide ambulance mutual aid into the EOA has dropped to nearly zero. This improvement reflects the district's commitment to maintaining adequate ambulance unit availability and ensuring that the system is capable of meeting its own demand.

This change represents a meaningful improvement for the regional EMS system. It allows Petaluma Fire Department resources to remain available for the community we serve, while still preserving the ability to provide true mutual aid when extraordinary circumstances arise.

The City of Petaluma appreciates the professionalism, planning, and operational capacity Sonoma County Fire District has brought to ambulance service within the EOA. Their efforts have strengthened the regional emergency medical services system and improved reliability for the communities we collectively serve.

Sincerely,

Jeff M Schach

Jeff Schach
Fire Chief
City of Petaluma Fire Department

Sonoma Valley Fire District

Serving the communities of

Sonoma, Valley of the Moon, Glen Ellen, Kenwood, and Mayacamas

March 18, 2026

To whom it may concern:

On behalf of the Sonoma Valley Fire District, I am writing to express our strong support for the improvements in ambulance transport services within Exclusive Operating Area 1 (EOA-1) under the leadership of Sonoma County Fire District EMS (SCFD-EMS).

Since SCFD-EMS assumed responsibility for ambulance operations, we have observed clear and measurable improvements in system reliability, unit availability, and overall performance. The increased number of staffed ambulances has strengthened emergency response capabilities across the region.

Prior to this transition, limited ambulance availability from the previous provider often required our limited resources (2 ALS units) to be deployed outside of our primary response area. Sonoma Valley units were relied upon to manage call volume within EOA-1, which reduced our ability to serve our own residents and visitors and placed an unintended strain on locally funded resources.

While mutual aid is a vital component of emergency services, it must remain balanced and reciprocal. Since SCFD-EMS took over operations, requests for assistance from Sonoma Valley Fire District have significantly decreased. This change reflects a well-managed system with sufficient ambulance deployment to meet demand. As a result, we are better able to focus on our primary service area while still supporting true mutual aid during extraordinary circumstances.

Additionally, our agencies maintain a cooperative closest-ambulance approach in the Kenwood area, ensuring that the nearest available unit responds regardless of jurisdiction. This practical coordination enhances response times and patient care.

Our ongoing collaboration with SCFD-EMS leadership has fostered strong communication, coordination, and operational efficiency among all responding agencies.

We appreciate the professionalism and commitment demonstrated by SCFD-EMS and look forward to continuing our partnership to provide the highest level of service to all of our communities.

Sincerely,

Steve Akre
Fire Chief
Sonoma Valley Fire District

BELL'S AMBULANCE SERVICE
EMERGENCY CARE SINCE 1956

March 6, 2026

Director Sullivan,

Bell's Ambulance is responsible for the 9-1-1 responses in County EOA-2; we take this responsibility seriously and staff the area accordingly.

Before SCFD-EMS took over responsibility for EOA-1, there were many times when the previous provider's low levels of coverage resulted in a Bell's ambulance being called out of our area to run calls in EOA-1 — to the detriment of those for whom we have the primary responsibility. Now that SCFD-EMS is responsible for EOA-1, the frequency of calls to assist them has diminished. By putting more ambulances on the streets than the previous provider, SCFD-EMS has allowed us to serve our area the way it was designed to be served. SCFD also provides coverage and mutual aid to our service on a regular basis, something we did not have from the previous provider.

Our close relationship with the management of SCFD-EMS ensures that all of us who respond to emergency calls are working collaboratively and efficiently. We want you to know that together we are all working in the best interests of Sonoma County and the people who live and visit here.

Dan Reese-Operations Manager

dreese@bellsambulance.com

415-613-0890

P.O. BOX 726
BUSINESS (707) 433-1408

438 POWELL AVENUE
FACSIMILE (707) 433-1461
Family Owned and Operated

HEALDSBURG, CA 95448
EMAIL bellsambulance@aol.com

David Bynum

From: Brian Meader <bmeader@medicambulance.net>
Sent: Wednesday, March 25, 2026 3:01 PM
To: David Bynum
Subject: EXTERNAL SENDER: Initial Staffing

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Chief Bynum,

At the start of the EOA, a total of 35 paramedic positions were required to initiate operations. During initial staffing, nine incumbent paramedics began the transition process; however, only four permenently completed the transition and continued serving within our system.

Please let me know if you have any questions.

Respectfully,

BRIAN MEADER
Vice President – Operations

medicambulance.net
707-673-7187
bmeader@medicambulance.net
506 Couch Street, Vallejo CA 94590

David Bynum

From: Michael Tinoco <Michael.Tinoco@sonomacounty.gov>
Sent: Monday, March 16, 2026 1:38 PM
To: David Bynum
Cc: Alea Tantarelli; Araceli Rivera
Subject: EXTERNAL SENDER: EOA 1 Year 1 Audit Score Update

Hello David,

We have reviewed the additional support provided to determine if it was sufficient to change the relevant finding. Below are our findings.

Section 3- Deployment and Response: Requirement 2.A (Ambulance Deployment and System Status)
Finding changed to requirement met. New support provided necessary documentation to make this determination.

Section 4 - Dispatch and Communications: Requirement 1.B Redwood Empire Dispatch Communications Authority (REDCOM) Dispatch Requirements
Finding changed to not applicable. New support shows there were factors outside of SCFD-EMS control during the audit year that prevented meeting the requirement as written.

Section 6 – Personnel: Requirement 10.B (Stress Management and EAP)
Finding stands. Support does not show this was provided to CVEMSA as stated in the requirement during the audit year.

Section 9 – Requirement 3.A (Performance Data and Reporting)
Finding stands. Additional support provided is from 2025, not the audit year.

Section 9 – Data and Reporting: Requirement 5.B (EMS Communications)
Finding stands. Support does not show this was provided to CVEMSA as stated in the requirement during the audit year.

Please Note:
After this review the below is your updated score for the year 1 audit. This score will be reflected in the final report when it is issued after the completion of the second-year audit. In the interim, any reference to this score is factual and the score presented in the preliminary report is out of date.

Updated Audit Results
Of the 210 requirements in the contract, 8 were found to be non-applicable, resulting in 202 requirements for review in this reporting year. DHS determined that 185 met the requirement, and 18 requirements were determined as not yet met. Giving an overall score of 91.6% (185/202).

Relevant Contractual Requirements Results:
- 100% compliance (21/21) with requirements in Section 1, Mutual Aid and Disaster Ops.
- 100% compliance (3/3) with requirements in Section 2, Response Times and Levels.
- 100% compliance (25/25) with requirements in Section 3, Deployment and Response.

• 67% compliance (4/6) with requirements in Section 4, Dispatch and Communications.
• 57% compliance (4/7) with requirements in Section 5, Integration and Innovation.
• 85% compliance (40/47) with requirements in Section 6, Personnel.
• 100% compliance (32/32) with requirements in Section 7, Vehicles.
• 92% compliance (12/13) with requirements in Section 8, Medical Control and Oversight.
• 76% compliance (13/17) with requirements in Section 9, Data and Reporting.
• 100% compliance (9/9) with requirements in Section 10, County Services.
• 100% compliance (22/22) with requirements in Section 11, Finance and Administration.

Non-Applicable Requirement Results:
• One in Deployment and Response
• One in Mutual Aid and Disaster Ops
• Six in Medical Control and Oversight

Michael Tinoco
Program Planning and Evaluation Analyst
Health Policy, Planning and Equity Unit

+1-707-565-4488
michael.tinoco@sonomacounty.gov

Sonoma County
DEPARTMENT OF HEALTH SERVICES

Commission on Accreditation of Ambulance Services
1926 Waukegan Road, Suite 300
Glenview, IL 60025-1770
Phone: 847-657-6828
Fax: 847-657-6825
Website: www.caas.org

December 12, 2025

Cindy McBride
Medic Ambulance Service, Inc.
506 Couch Street
Vallejo, CA 94590

Dear Cindy:

At their December 9, 2025, meeting, the CAAS Panel of Commissioners considered the consolidated on-site report of Medic Ambulance Service, Inc. The purpose of this letter is to forward to you the results of the Panel's review of your report.

There were no deficiencies cited in your on-site report by the review team. The Panel's decision is to grant full three-year accreditation to Medic Ambulance Service, Inc. Your accreditation expires December 31, 2028.

An accreditation plaque will be mailed in a few weeks. Enclosed is an accreditation package that includes an accreditation certificate, sample news release and suggestions for promoting your accredited status, sample decal and more.

Please use the enclosed Change Report to notify us of any significant agency changes.

You can order promotional items by going to www.caas.org and order products online.

Our most sincere congratulations on your accreditation. The Panel members asked that you receive their special commendation for an outstanding achievement. Please let us know if you have any questions or need any materials.

Sincerely,

Sarah L. McEntee

Sarah L. McEntee
Executive Director

Enclosures

The Commission on Accreditation of Ambulance Services

Certificate of Accreditation

Medic Ambulance Service, Inc.
Vallejo, California

The Commission on Accreditation of Ambulance Services presents this certificate of Accreditation in recognition of this service's voluntary compliance with the Commission's high standards. These standards have been established to encourage and promote improved quality patient care in the medical transportation system. This service has successfully completed a comprehensive external review to verify compliance with these national standards.

Issued: December, 2025

Expires: December 31, 2028

Scott Moore, Chair
Panel of Commissioners

Troy M. Hagen, Chair
Board of Directors

From: Mark Tenia <mtenia@raaems.org>
Date: Thursday, March 5, 2026 at 9:12 AM
To:
Subject: AIMHI Awards

*****WARNING***:This email has been sent by a sender outside of Medic Ambulance. Please be cautious of any links or attachments.** **MEDIC WILL NEVER REQUIRE YOU TO CHECK, RESET, OR CHANGE YOUR PASSWORD.**

Hello AIMHI Members,

Our selection committee recently scored submissions for the AIMHI Awards. The following submissions were selected as our winners:

Advocacy in Integrated Healthcare – U.S. Rep. Mike Carey (Ohio -15)

Excellence in EMS Integration – The Sonoma County Fire District EMS

Excellence in Public Information or Education – Medic Keep the Beat Foundation

Excellence in Value Demonstration – Prisma Health Mobile Integrated Health

Leadership in Integrated Healthcare – Justin Duncan, Washington County Ambulance District

Excellence in Integrated Care Medical Direction – Doug Swanson, MD, FACEP, FAEMS, Mecklenburg EMS Agency

Matt will be notifying the winners and nominators in the near future. The "Advocacy in Integrated Healthcare" award will be presented at EMS on the Hill later this month (March 25-26). The winners in the other categories will be recognized at PWW's ABC 360 Conference (May 31-June 4). We look forward to celebrating the winners!

Mark Tenia
Public Relations/Media Manager
Richmond Ambulance Authority
2400 Hermitage Road
Richmond, VA 23220
P: (804) 254.1109
C: (804) 346.7120
www.raaems.org

REDCOM fee allocation methodology

January 29, 2025

The REDCOM JPA dictates cost allocation between the member agencies. REDCOM's Treasurer staff (County ACTTC accountants) prepare the REDCOM Budget and cost allocation amongst the member agencies, EOA providers and private providers, with input from the Executive Director, staff and consultants.

1. Applicable JPA Agreement Budget and Cost Allocation references:

- *The Parties shall pay for the entire operation of the Authority, with the annual expenditure budget determining the total amount of assessment required (*11.b).
- *The Board of Directors, in adopting an annual budget, thereby fixes the assessment against the Parties which is binding thereon.* (11.b)
- The budget shall include Operation and Maintenance Expenses and Capital Expenditures:
  - Operations and Maintenance Expenses: *The costs of operating and maintaining a facility and the communications/computer equipment housed therein shall include [...] personnel salaries and benefits, office and computer supplies and other consumables, [...] and replacement parts necessary to repair facility equipment due to normal wear and tear from ordinary usage.* (11.c.i.)
  - Capital Expenditures: *[T]he costs of original purchase of communications and computer equipment, hardware, software and other fixed asset type items [...] including equipment improvements and additions [...] Replacement of equipment at the end of its useful life shall be a capital item (11.c.ii.)*
- *Cost charged by the Authority to member agencies and approved providers shall be allocated based on a five-year rolling average of call volumes.* (12)
- *The Board of Directors shall also establish the charges to member Parties, approved providers, and others to cover the costs for any enhanced, additional or contract services.* (12)

2. Five-year average call volume:

In March of 2024, when the Board considered the adoption of the FY 2024-25 Budget, the 5-year average total number of calls across all member agencies, EOA providers and private providers was established at 108,083 (100%).

SCFD – Fire's 5-year average call volume:10,589 (9.80%)

EOA1 5-year average call volume: 35,245 (32.61%)

These are the percentages used to allocate the costs based on the FY 2024-25 Adopted and Revised Budgets (but not for allocating the costs that are paid by only some parties).

The table below displays the number of calls dispatched by REDCOM over the last 5 years

2019	2020	2021	2022	2023
109,081	100,728	107,562	111,443	111,603

3. Cost allocation methodology:

For each member agency / EOA / private provider, the total assessment is then calculated by adding together the following 3 steps:

STEP 1: Base Fee contribution:

Each member agency, EOA and private provider is assigned a tier based on call volume and assessed the corresponding amount shown in the table below.

Base Fee Allocation using a 2% CPI over previous year				
5-yr Average Calls	**Range**	**2023-24**	**2024-25**	**2025-26**
25,000+	1	$217,590	$ 221,942	$ 226,381
15,000-24,999	2	$186,506	$ 190,236	$ 194,041
4,001-14,999	3	$ 37,301	$ 38,047	$ 38,808
2,501-4,000	4	$ 24,867	$ 25,365	$ 25,872
1,500-2,500	5	$ 18,650	$ 19,023	$ 19,404
1,000-1,499	6	$ 12,434	$ 12,682	$ 12,936
501-999	7	$ 4,974	$ 5,073	$ 5,175
1-500	8	$ 3,731	$ 3,805	$ 3,881

In FY 2024-25, the total Base Fee contribution was $758,410.52.

STEP 2: "Call Budget" contribution:

The "Call Budget" is a working definition to designate the total costs that are allocated to all member agencies, EOA and private providers using the 5-year average call volume, after offsetting the amount assessed through the Base Fee (Step 1), and is determined using the following formula:

Total expenditures budget (not including depreciation)

-

Any costs allocated to only certain types of providers

-

Any costs funded using reserves / fund balance (as determined by the Board)

+

Any additional assessment towards special project (as determined by the Board)

-

The total already assessed through the Base Fee Contribution in Step 1

=

Total "Call Budget"

At the time of the adoption of the FY 2024-25 Budget in March 2024, the Call Budget was:

$6,772,573	Total REDCOM Expenditures Budget
-$105,849	Fire Season Dispatcher cost (fire agencies only)
-$4,042	Aircards (only Bells and AMR)
-$364,937	Tablet Command licenses (City of Sonoma, Kenwood FPD, North Sonoma Coast FPD, Timber Cove FPD, Coast Life Support, SCSO – Helicopter, Life West and REACH do not purchase Tablet Command licenses through REDCOM in FY 24-25)
-$788,589	Expansion Project
+ $100,000	1st year of a four-year assessment towards the expansion project (each member agency, EOA and private providers will contribute their share of $100,000 annually for 4 years starting in FY 2024-25, the remaining cost is funded through reserves).
-$758,411	Base Fee Contribution total assessed in Step 1
$4,850,745	Total "Call Budget" using the Adopted FY 24-25 Approved Budget

In FY 2024-25, the price per call is $51.90, calculated as the Base Fee Contribution + the Call Budget divided by the average call volume ($5,609,156/108,083)

STEP 3: Costs allocated to only some agencies / providers:

a. Fire Season Dispatcher shifts (applies to Fire member agencies only): The total cost in FY 2024-25 is budgeted at $105,849.45. This cost does not change with the Revised Budget. The share of each fire member agency is calculated using the subtotal 5-year average call volume for fire agencies only, which is 63,605.

   SCFD – Fire's share is therefore 16.65% of the budgeted costs (10,589/63,605).

   EOA 1: not applicable

b. Dues for Tablet Command licenses (based on the number of licenses each agency requested and the invoice from Tablet Command).

   SCFD – Fire: $28,429.78

   EOA1: $72,638.60*

   *REDCOM is aware that the EOA1 provider has requested more licenses than needed in FY 24-25, and is working with Tablet Command directly to adjust the invoice. REDCOM has paid the Tablet Command invoice in full at this point, but can credit the EOA1 provider if we receive a credit from the vendor. In the meantime, the total assessment for Tablet Command licenses is due to REDCOM.

c. Aircards: Only applies to Bells and AMR.

d. Voluntary contribution towards the Device Replacement Fund:

   SCFD – Fire: n/a

   EOA1 provider: n/a

STEP 4: Any credit for the use of existing replacement fund:

Each agency has the option to use existing reserves previously designated for MDCs to offset the charges under (3). In FY 2024-25, SCFD –Fire elected to offset 100% of its Tablet Command cost using the MDC reserve.

4. Increased expenditures in the FY 24-25 Revised Budget:

IN ADDITION to the total expenditures allocated through Steps 1-3 above, REDCOM faces an increase of $1,655,399 as shown in the FY 2024-25 Revised Budget. This cost is allocated to all member agencies, EOA and private providers using the same 5-year average call volume.

5. Payment of the first and second installments based on Adopted FY 24-25 Budget:

Member agencies, EOA and private providers have already paid towards their FY 24-25 REDCOM assessment. Payments to date are deducted.

6. Total Revised assessment remaining in FY 24-25:

Upon Board adoption of the FY 24-25 Revised Budget, the total assessment remaining for FY 24-25 is as follows:

	SCFD – Fire (9.80%)	EOA 1 provider (32.61%)
Step 1 Base contribution (Total: $758,411)	$38,047	$221,942
Step 2: Call Budget contribution (total: $4,850,745)	$475,250	$1,581,789
Fire Season Dispatcher contribution (using different cost allocation % since only fire agencies pay this cost)	$17,622	n/a
Subtotal	$530,919	$1,803,731
Step 3: Costs allocated to only some agencies: Tablet Command licenses	$28,430	$72,639
Step 4: Credit for use of MDC replacement funds	($28,430)	
Total due as announced in March 2024	$530,919	$1,876,370
Additional assessment for increased expenditures in FY 24-25 and reallocation of AMR's assessment for January – June 2025*	$177,127	$591,437
REVISED total upon Board adoption	$708,046	$2,467,807
Paid to date for installments 1 and 2	($318,552)	($1,082,235)
Remaining	$389,495**	$1,385,572
Balance owed to REDCOM for first and second installments		$43,583 (for Tablet Command, pending vendor adjustment)
Next FY 24-25 Revised installment **due Feb 15. 2025**:	$221,820**	$838,741
Last FY 24-25 Revised installment **due April 15, 2025**:	$167,675**	$503,244

As of December 1st, 2024, AMR stopped using REDCOM to dispatch its interfacility transports. On January 16, 2025, the Board approved an adjustment to AMR's FY 2024-25 dispatch fee to reflect the new call volume, from 3.58% to 0.18% of all REDCOM calls. The amounts displayed in this line include the pro-rated share (across all member agencies, EOA and private providers) of the decrease in revenue from AMR ($9,226 for SCFD-Fire and $32,607 for the EOA1 provider).

**The SCFCA has indicated it will cover the revised remaining dues for Measure H eligible agencies.

REDCOM memmber assessment
Revised Budget FY 2024-25

	5-yr Average	% of Total Calls	2024-25 Contribution	Range	Base Fee Contribution	$105,849.45	Fire Season Dispatcher	2024-25 Member Contribution	Price Per Call by Agency	2024-25 Tablet Command Costs	2024-25 Use of MDC RF funds	2024-25 Device Replacement	2024-25 Aircards Charge	Total 2024-25 Device Charges	Total Charges as of March 2024 Adopted Budget	60% (Installments 1 & 2) *	40% (Installments 3 & 4)	40% covered by agency (installment 3 & 4)	One-time transition costs increase	On-going cost increase, pro-rated for FY 24-25	AMR'S Member Fee Reallocation	Total FY 24-25 cost increase (in addition to installments 3&4)	Total Revised FY 24-25 Charges remaining (incl. installments 3&4)	Qtr 3	Qtr 4
Measure H eligible Cities and Districts																								Due March 15th	Due June 15th
Cazadero CSD	130	0.12%	5,816.42	8	3,805.17	0.20%	215.68	9,837.27	75.90	1,941.99	-	-	-	1,941.99	$ 11,779	$ 7,068	$ 4,712		$ 774	$ 1,281	$ 205	$ 2,260	$ 6,971	$ 3,970	$ 3,001
City of Healdsburg	1,877	1.74%	84,230.44	5	19,023.48	2.95%	3,123.30	106,377.22	56.68	5,849.01	-	-	-	5,849.01	112,226	67,336	44,890		11,205	18,552	1,950	31,708	76,598	43,623	32,975
City of Petaluma	7,657	7.08%	343,653.72	3	38,046.97	12.04%	12,742.83	394,443.52	51.51	17,326.12	-	5,600.00	-	22,926.12	417,370	250,422	166,948		45,717	75,692	7,253	128,662	295,610	168,352	127,258
City of Santa Rosa	27,653	25.59%	1,241,079.49	1	221,941.84	43.48%	46,019.78	1,509,041.10	54.57	29,573.20	-	-	-	29,573.20	1,538,614	923,169	615,446		165,105	273,356	26,738	465,198	1,080,644	615,433	465,211
City of Sebastopol	1,159	1.07%	52,006.73	6	12,682.32	1.82%	1,928.43	66,617.49	57.49	4,815.24	-	-	-	4,815.24	71,433	42,860	28,573		6,919	11,455	1,241	19,615	48,188	27,443	20,745
City of Sonoma	3,489	3.23%	156,594.65	4	25,364.64	5.49%	5,806.60	187,765.90	53.81	-	-	-	-	-	187,766	112,660	75,106		20,832	34,491	3,263	58,586	133,693	76,139	57,554
Graton FPD	775	0.72%	34,781.86	7	5,073.17	1.22%	1,289.73	41,144.75	53.09	5,778.29	-	-	-	5,778.29	46,923	28,154	18,769		4,627	7,661	815	13,103	31,873	18,152	13,721
Kenwood FPD	285	0.26%	12,799.72	8	3,805.17	0.45%	474.62	17,079.52	59.89	-	-	-	-	-	17,080	10,248	6,832		1,703	2,819	297	4,819	11,651	6,635	5,016
Monte Rio FPD	695	0.64%	31,209.42	7	5,073.17	1.09%	1,157.26	37,439.85	53.84	6,630.09	-	2,450.00	-	9,080.09	46,520	27,912	18,608		4,152	6,874	808	11,834	30,442	17,337	13,105
North Bay Fire -Gold Ridge FPD/CSA40	2,675	2.47%	120,044.53	4	25,364.64	4.21%	4,451.30	149,860.48	56.03	23,933.17	-	-	-	23,933.17	173,794	104,276	69,517		15,970	26,441	3,020	45,431	114,948	65,464	49,484
North Sonoma Coast FPD	351	0.32%	15,734.86	8	3,805.17	0.55%	583.46	20,123.49	57.40	-	-	-	-	-	20,123	12,074	8,049		2,093	3,466	350	5,909	13,958	7,949	6,009
Northern Sonoma County (Geyserville)	632	0.58%	28,373.02	7	5,073.17	0.99%	1,052.08	34,498.27	54.57	4,735.78	-	1,750.00	-	6,485.78	40,984	24,590	16,394		3,775	6,249	712	10,736	27,130	15,451	11,679
Occidental CSD	373	0.34%	16,731.20	8	3,805.17	0.59%	620.40	21,156.77	56.75	7,577.25	-	2,800.00	-	10,377.25	31,534	18,920	12,614		2,226	3,685	548	6,459	19,073	10,862	8,211
Rancho Adobe FPD	2,630	2.43%	118,042.89	4	25,364.64	4.14%	4,377.08	147,784.62	56.19	16,929.62	-	6,300.00	-	23,229.62	171,014	102,609	68,406		15,704	26,000	2,972	44,675	113,081	64,400	48,681
Schell-Vista FPD	682	0.63%	30,599.06	7	5,073.17	1.07%	1,134.63	36,806.85	53.98	11,373.82	-	4,200.00	-	15,573.82	52,381	31,428	20,952		4,071	6,740	910	11,721	32,673	18,607	14,065
Sonoma County Fire District - Fire	10,589	9.80%	475,250.32	3	38,046.97	16.65%	17,622.49	530,919.78	50.14	28,429.78	(28,429.78)	-	-	-	530,920	318,552	212,368		63,224	104,677	9,226	177,127	389,495	221,820	167,675
Sonoma Valley Fire	1,579	1.46%	70,883.18	5	19,023.48	2.48%	2,628.38	92,535.04	58.59	23,710.68	-	8,750.00	-	32,460.68	124,996	74,997	49,998		9,430	15,612	2,172	27,214	77,213	43,973	33,240
Timber Cove FPD	219	0.20%	9,837.66	8	3,805.17	0.34%	364.78	14,007.61	63.90	-	-	-	-	-	14,008	8,405	5,603		1,309	2,167	243	3,719	9,322	5,309	4,013
Total Measure H eligible Cities and Districts	99,831	92.36%	4,480,388		464,177.54	100.00%	105,592.84	3,417,439.54	1,024.33	188,604.02	(28,429.78)	31,850.00	-	192,024.25	3,609,464	2,165,678	1,443,786	-	378,835	627,217	62,725	1,068,777	2,512,563	1,430,919	1,081,644
Non Measure H eligible	63,605.20																							Due March 15th	Due June 15th
Coast Life Support	869	0.80%	38,982.61	7	5,073.17	0%	-	44,055.78	50.72	-	-	-	-	-	44,056	26,433	17,622	17,622	5,186	8,586	766	14,538	32,160	20,100	12,060
Dry Creek Rancheria	154	0.14%	6,920.47	8	3,805.17	0.24%	256.61	10,982.26	71.22	2,841.47	-	-	-	2,841.47	13,824	8,294	5,529	5,529	921	1,524	240	2,685	8,215	5,134	3,080
Sheriff Helicopter	112	0.10%	5,026.54	8	3,805.17	0%	-	8,831.71	78.85	-	-	-	-	-	8,832	5,299	3,533	3,533	669	1,107	153	1,929	5,462	3,414	2,048
Total None Measure H eligible Cities/Districts	99,831	92.36%	4,480,388		12,683.52	100.00%	256.61	63,869.75	200.80	2,841.47	-	-	-	326,599.65	66,711	40,027	26,684	26,684	6,775	11,218	1,159	19,152	45,837	28,648	17,189
Private Providers	63,605.20																							Due Feb 15th	Due April 15th
Bells	3,587	3.32%	160,983.90	4	25,364.64		-	186,348.54	51.95	970.99		-	2,020.80	2,991.79	189,340	113,604	75,736	75,736	21,416	35,458	3,290	60,164	135,900	84,938	50,963
Life West	671	0.62%	30,114.36	7	5,073.17		-	35,187.52	52.44	-		-	-	-	35,188	21,113	14,075	14,075	4,006	6,633	611	11,251	25,326	15,828	9,497
REACH	124	0.11%	5,565.10	8	3,805.17		-	9,370.27	75.57	-		-	-	-	9,370	5,622	3,748	3,748	740	1,226	163	2,129	5,877	3,673	2,204
AMR *	3,870	3.58%	173,693.86	8	3,805.00		-	199,058.51	51.43	31.78		-	2,020.80	2,052.58	201,111	100,555	100,556	100,556	1,146	1,898	(100,556)	(97,512)	3,044	1,903	1,142
SCFD-EMS	35,245	32.61%	1,581,789.09	1	221,941.84		-	1,803,730.93	51.18	72,638.60	-			72,638.60	1,876,370	1,125,822	750,548	750,548	210,431	348,399	32,607	591,437	1,341,985	838,741	503,244
																-									
Total Private Providers	8,252	7.64%	370,357		259,989.82		-	2,233,695.78	282.57	73,641.38	-	-	4,041.60	77,682.98	2,311,379	1,366,716	944,663	944,663	237,740	393,613	(63,884)	567,469	1,512,132	945,083	567,050
Total All Agencies:	108,083	100.00%	4,850,745.09		736,850.88	2.00	105,849.45	5,715,005.07	1,507.69	265,086.87	(28,429.78)	31,850.00	4,041.60	596,306.87	$ 5,987,554	$ 3,572,421	$ 2,415,133	$ 971,347	$ 623,351	$ 1,032,048	$ 0	$ 1,655,399	$ 4,070,532	$ 2,404,650	$ 1,665,882
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One-time and On-going assessed at new 5-year call volume after AMR change.

*AMR remitting monthly - Amount for 60% is total collection as of 12/1/2024