



**Sonoma County Fire District Board of Directors**  
**Regular Board Agenda**  
**Tuesday April 16, 2024 2:00 PM**  
Location: Fire Station 1 - 8200 Old Redwood Hwy. Windsor

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*The Board meeting agenda and all supporting documents are available for public review at 8200 Old Redwood Highway, Windsor, CA, 72 hours in advance of a scheduled board meeting. Materials related to an item on this Agenda submitted to the Board after distribution of the agenda packet, and not otherwise exempt from disclosure, will be made available for public inspection at the District Office at 8200 Old Redwood Hwy, Windsor, during normal business hours and on the website at [www.sonomacountyfd.org](http://www.sonomacountyfd.org). Copies of supplemental materials distributed at the Board meeting will be available for public inspection at the meeting location.*

*In accordance with the Americans with Disabilities Act, anyone needing special assistance to participate in this meeting should contact District Executive Assistant Kathy Washington at the District Office at 707-838-1170. Notification 48-hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.*

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

President Treanor  
Vice President Klick  
Director So

Secretary/Treasurer Briare  
Director Tognozzi

Director Hamann  
Director Weaver

**OPEN TIME FOR PUBLIC EXPRESSION**

*(Three-minute time limit)*

*This is an opportunity for any member of the public to briefly address the District Board on any matter that does not appear on this agenda. Items that appear to warrant a lengthier presentation or Board consideration may be placed on the agenda for discussion at a future meeting.*

**AGENDA ADJUSTMENTS**

*An opportunity for the Board President to approve adjustments to the current agenda.*

**SONOMA COUNTY PROFESSIONAL FIREFIGHTERS' ASSOCIATION PRESIDENT'S REPORT**

*An opportunity for the President of the Sonoma County Professional Firefighters Association to address the Board on matters of the Association.*

**DIRECTOR REPORTS**

*An opportunity for Directors to report on their individual activities related to District business.*

**FIRE CHIEF'S REPORT**

*Acting Chief Busch will report on District administration and operations.*



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**CONSENT CALENDAR ITEMS**

*These items can be acted on in one consolidated motion or may be removed from the Consent Calendar and separately considered at the request of any Director.*

1. Approve the minutes from the March 19, 2024 Regular Board of Directors Meeting
2. Approve bills and payables for March 2024.

**ACTION ITEMS**

1. **RESOLUTION 2024-03 PROCLAIMING A LOCAL EMERGENCY DUE TO THE JANUARY 2024 WINTER STORMS AND FLOODING**  
*The Board will consider adopting Resolution 2024-03 proclaiming a local emergency due to the January 2024 winter storms and flooding.*
2. **APPROVE SONOMA COUNTY FIRE DISTRICT AUDIT FOR JULY 1, 2022 THROUGH JUNE 30, 2023**  
*The Board will consider approving the Sonoma County Fire District audit for July 1, 2022 through June 30, 2023.*
3. **CHANGE DATE OF MAY BOARD MEETING**  
*The Board will consider approving the date change of the May meeting from May 21, 2024 to May 14, 2024.*
4. **FINANCIAL HARDSHIP/COMPASSIONATE CARE APPLICATION 23-453944**  
*The Board will consider approving payment plan recommendation for financial hardship/compassionate care application 23-453944.*

**SCFD-EMS STATUS REPORT**

*Acting Chief Busch will provide a status report on the Districts operation in EOA-1.*

**COMMITTEE REPORT**

1. Standing Committee: Finance
2. Standing Committee: Facilities

**FINANCIAL REPORTS**

**COMMUNICATIONS**

**CLOSED SESSION**

1. Anticipated Litigation (two cases) (Government Code section 54956.9(b)).

**REPORT OUT ON CLOSED SESSION**

**ADJOURNMENT**



**Sonoma County Fire District Board of Directors**  
**Regular Board Minutes**  
**Tuesday March 19, 2024 2:00 PM**  
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**CALL TO ORDER**

Treanor called the meeting to order at 2:00  
Present for Staff: Deputy Chief Busch, Washington  
Present for Counsel: Adams

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

President Treanor- present  
Vice President Klick- present      Secretary/Treasurer Briare- present      Director Hamann- present  
Director So- present      Director Tognozzi- present      Director Weaver- absent

**OPEN TIME FOR PUBLIC EXPRESSION**

None

**AGENDA ADJUSTMENTS**

None

**SONOMA COUNTY PROFESSIONAL FIREFIGHTERS' ASSOCIATION PRESIDENT'S REPORT**

*An opportunity for the President of the Sonoma County Professional Firefighters Association to address the Board on matters of the Association.*

Matt Eggleston reported out that Dennis Rutkowski had resigned from the Director position with the union, and he was now the Director and Sam Crenshaw is the Deputy Director; staff volunteered at the Lion's Club corned beef and cabbage cookout; peer support has been activated a few times recently due to tragic incidents.

**DIRECTOR REPORTS**

President Treanor thanked all for their hard work on the successful Measure H campaign.

**FIRE CHIEF'S REPORT**

Deputy Chief Busch reviewed the activities of the crews and events over the month. He discussed; the next regular BOD meeting date is 4/16/24; FDAC conference is 4/23-4/26; we have had 2950 calls for service so far this year; significant incident calls including a double fatality, traumatic injury on a watercraft, and a large redwood tree fell into a home during high winds; recruit academy begins in May; Heidi Flowers was promoted to the Financial Analyst position; open recruitment for her replacement; Measure H has been successful. There is a concern for the round table measure that is on the ballot in November; Prevention Division has completed 40 life and safety inspections and winter veg. maintenance inspections; Congressman Huffman visited station 10 and did a meet and greet; volunteer appreciation dinner was a great success; Community outreach doing a lot of work and have covered many events. We are also on the cover of the local gazette.

**CONSENT CALENDAR ITEMS**

A motion by Klick and a second by Briare approved the minutes from the February 20, 2024, regular meeting, and the bills and payables from February 2024. 6-1-0



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**ACTION ITEMS**

1. **FINANCIAL HARDSHIP/COMPASSIONATE CARE APPLICATION 23-007010**  
*The Board will consider approving payment plan recommendation for financial hardship/compassionate care application 23-007010.*

**A motion by Hamann and second by So approved the payment plan for the hardship/compassionate care applicant. 6-1-0**

2. **TRAVEL APPROVAL FOR THE FIRE CHIEF**  
*The Board will consider approving the Fire Chief's travel to attend the National Wildfire Coordinating Group L-580 Advanced Leadership Staff Ride in Gettysburg, May 6-10, 2024.*

**A motion by Briare and second by Klick approved the travel for the Fire Chief. 6-1-0**

3. **APPROVE CONSULTANT AGREEMENT FOR FACILITIES MASTER PLAN**  
*The Board will consider authorizing the Fire Chief to approve the consultant agreement for the development of a facilities master plan for the Sonoma County Fire District.*

**A motion by Briare and second by So authorized the Fire Chief to go into contract with a consultant to develop a master plan. 6-1-0**

**COMMITTEE REPORT**

1. Standing Committee: Finance- N/A
2. Standing Committee: Facilities- Director Klick stated that we should gift the Rio Nido station. There will be master plans on facilities now that Measure H has passed.

**FINANCIAL REPORTS**

Enclosed

**COMMUNICATIONS**

N/A

**CLOSED SESSION-** Closed session began at 3:05

1. Anticipated Litigation (two cases) (Government Code section 54956.9(b)).

**REPORT OUT ON CLOSED SESSION-**

The board and staff ended the closed session at 4:00. Instruction given to staff; no reportable action taken.

**ADJOURNMENT**

4:02

  
Kathy Washington- Secretary to the Board

## Sonoma County Fire District Transaction List by Vendor

March 2024

Type	Date	Num	Memo	Account	Clr	Split	Amount
<b>2 Eleven Shields</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6022 A -Struct...	-965.94
Bill Pmt -Check	03/26/2024	12438		104-Summit-New Operating		Accounts Pay...	-965.94
<b>2 Hot Uniforms, Inc.</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6021 B- Class...	-25,631.19
Bill	03/26/2024	Invoic...		Accounts Payable		6021 B- Class...	-381.62
Bill Pmt -Check	03/26/2024	12439		104-Summit-New Operating		Accounts Pay...	-25,631.19
Bill Pmt -Check	03/26/2024	12492		104-Summit-New Operating		Accounts Pay...	-381.62
<b>Aaction Rents</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		8510 N- Statio...	-639.40
Bill Pmt -Check	03/12/2024	12391		104-Summit-New Operating	*	Accounts Pay...	-639.40
<b>AFLAC</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		5910 A- Salari...	-4,583.86
Bill Pmt -Check	03/12/2024	12392		104-Summit-New Operating	*	Accounts Pay...	-4,583.86
<b>Ameriprints Live Scan Fingerprint Service</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6500 J- Backg...	-57.00
Bill Pmt -Check	03/26/2024	12440		104-Summit-New Operating		Accounts Pay...	-57.00
<b>AT&amp;T/Calnet3</b>							
Bill	03/12/2024	BAN ...		Accounts Payable		-SPLIT-	-58.07
Bill	03/12/2024	BAN#...		Accounts Payable		7320 A- Utilties	-5.24
Bill	03/12/2024	BAN ...		Accounts Payable		7320 A- Utilties	-29.39
Bill	03/12/2024	BAN ...		Accounts Payable		7320 A- Utilties	-7.84
Bill	03/12/2024	BAN ...		Accounts Payable		7320 A- Utilties	-5.33
Bill	03/12/2024	BAN ...		Accounts Payable		7320 A- Utilties	-5.26
Bill	03/12/2024	BAN ...		Accounts Payable		7320 A- Utilties	-29.39
Bill Pmt -Check	03/12/2024	12393		104-Summit-New Operating	*	Accounts Pay...	-58.07
Bill Pmt -Check	03/12/2024	12425		104-Summit-New Operating	*	Accounts Pay...	-5.24
Bill Pmt -Check	03/12/2024	12428		104-Summit-New Operating	*	Accounts Pay...	-29.39
Bill Pmt -Check	03/12/2024	12429		104-Summit-New Operating	*	Accounts Pay...	-7.84
Bill Pmt -Check	03/12/2024	12430		104-Summit-New Operating	*	Accounts Pay...	-5.33
Bill Pmt -Check	03/12/2024	12431		104-Summit-New Operating	*	Accounts Pay...	-5.26
Bill Pmt -Check	03/12/2024	12432		104-Summit-New Operating	*	Accounts Pay...	-29.39
Bill	03/26/2024	BAN ...		Accounts Payable		7320 A- Utilties	-120.07
Bill	03/26/2024	BAN ...		Accounts Payable		7320 A- Utilties	-140.54
Bill	03/26/2024	BAN ...		Accounts Payable		7320 A- Utilties	-58.18
Bill	03/26/2024	BAN ...		Accounts Payable		7320 A- Utilties	-29.35
Bill Pmt -Check	03/26/2024	12441		104-Summit-New Operating		Accounts Pay...	-120.07
Bill Pmt -Check	03/26/2024	12493		104-Summit-New Operating		Accounts Pay...	-140.54
Bill Pmt -Check	03/26/2024	12504		104-Summit-New Operating		Accounts Pay...	-58.18
Bill Pmt -Check	03/26/2024	12506		104-Summit-New Operating		Accounts Pay...	-29.35
<b>Atkinson, Andelson, Loya, Ruud &amp; Romo</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6610 A- Legal ...	-4,826.33
Bill Pmt -Check	03/26/2024	12442		104-Summit-New Operating		Accounts Pay...	-4,826.33
<b>B &amp; H Photo- Video</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		6457 E- Comp...	-817.67
Bill Pmt -Check	03/12/2024	12394		104-Summit-New Operating	*	Accounts Pay...	-817.67
<b>Bauer Compressors</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		8510 L- STN ...	-78,565.28
Bill	03/05/2024	Invoic...	Invoice # 0000318544, 000...	Accounts Payable		-SPLIT-	-6,117.15
Bill Pmt -Check	03/05/2024	12348		104-Summit-New Operating	*	Accounts Pay...	-78,565.28
Bill Pmt -Check	03/05/2024	12349	Invoice # 0000318544, 000...	104-Summit-New Operating	*	Accounts Pay...	-6,117.15
<b>Bay Alarm Co</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6180 A- Base ...	-99.00
Bill	03/26/2024	Invoic...		Accounts Payable		6180 A- Base ...	-146.28
Bill Pmt -Check	03/26/2024	12443		104-Summit-New Operating		Accounts Pay...	-99.00
Bill Pmt -Check	03/26/2024	12494		104-Summit-New Operating		Accounts Pay...	-146.28
<b>Beck's Shoes, Inc.</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		-SPLIT-	-684.38
Bill Pmt -Check	03/05/2024	12350		104-Summit-New Operating	*	Accounts Pay...	-684.38
Bill	03/26/2024	Invoic...		Accounts Payable		-SPLIT-	-716.88
Bill	03/26/2024	Invoic...		Accounts Payable		-SPLIT-	-1,204.93
Bill Pmt -Check	03/26/2024	12444		104-Summit-New Operating		Accounts Pay...	-716.88
Bill Pmt -Check	03/26/2024	12495		104-Summit-New Operating		Accounts Pay...	-1,204.93
<b>Bennett Valley Ace Hardware</b>							
Bill	03/12/2024	Acct# ...		Accounts Payable		6180 A- Base ...	-27.83
Bill Pmt -Check	03/12/2024	12395		104-Summit-New Operating	*	Accounts Pay...	-27.83
<b>Bill Lellis</b>							
Bill	03/12/2024		Hydraulic Plan review of spr...	Accounts Payable		6500 A- Plan ...	-80.00
Bill Pmt -Check	03/12/2024	12396	Hydraulic Plan review of spr...	104-Summit-New Operating	*	Accounts Pay...	-80.00
<b>Blomberg &amp; Griffin</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		6630 A- Annu...	-23,725.00
Bill Pmt -Check	03/05/2024	12351		104-Summit-New Operating	*	Accounts Pay...	-23,725.00
<b>Brady Industries, LLC</b>							
Bill	03/05/2024	331777		Accounts Payable		-SPLIT-	-1,022.12
Bill Pmt -Check	03/05/2024	12352		104-Summit-New Operating	*	Accounts Pay...	-1,022.12

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March 2024

Type	Date	Num	Memo	Account	Clr	Split	Amount
<b>Burton's Fire Inc</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		6140 A- Maint...	-182.67
Bill Pmt -Check	03/12/2024	12397		104-Summit-New Operating	*	Accounts Pay...	-182.67
Bill	03/26/2024	Invoic...		Accounts Payable		6140 A- Maint...	-1,339.22
Bill Pmt -Check	03/26/2024	12445		104-Summit-New Operating		Accounts Pay...	-1,339.22
<b>C. Hall</b>							
Bill	03/26/2024		CFPI Conference Per diem	Accounts Payable		7120 A -Fire P...	-407.00
Bill Pmt -Check	03/26/2024	12446	CFPI Conference Per diem	104-Summit-New Operating		Accounts Pay...	-407.00
<b>CAL-PERS</b>							
Check	03/04/2024	EFT	February 2024 Pepra Misc	107-Summit- Payroll	X	-SPLIT-	-8,201.97
Check	03/04/2024	EFT	February 2024 Classic Misc	107-Summit- Payroll	X	-SPLIT-	-4,653.64
Check	03/04/2024	EFT	February 2024 Classic Safety	107-Summit- Payroll	X	-SPLIT-	-130,009.06
Check	03/04/2024	EFT	February 2024 Pepra Safety	107-Summit- Payroll	X	-SPLIT-	-186,360.91
<b>CAL Pers 457 Supplemental Income Plan</b>							
Check	03/14/2024	EFT		107-Summit- Payroll	X	-SPLIT-	-34,633.14
Check	03/28/2024	EFT		107-Summit- Payroll	X	-SPLIT-	-34,802.06
<b>California American Water</b>							
Bill	03/26/2024	1015-...		Accounts Payable		7320 A- Utilities	-107.31
Bill Pmt -Check	03/26/2024	12447		104-Summit-New Operating		Accounts Pay...	-107.31
<b>California Embroidery &amp; Screen Printing</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		6021 B- Class...	-1,258.60
Bill Pmt -Check	03/05/2024	12353		104-Summit-New Operating	*	Accounts Pay...	-1,258.60
<b>California State Disbursement Unit</b>							
Bill Pmt -Check	03/13/2024	12433		104-Summit-New Operating	*	Accounts Pay...	-877.50
Bill	03/14/2024			Accounts Payable		5910 A- Salari...	-877.50
<b>Castino Restaurant Equip &amp; Sup</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		6180 A- Base ...	-706.53
Bill Pmt -Check	03/12/2024	12398		104-Summit-New Operating	*	Accounts Pay...	-706.53
<b>CFED</b>							
Bill	03/12/2024	10978...		Accounts Payable		-SPLIT-	-1,250.00
Bill Pmt -Check	03/12/2024	12399		104-Summit-New Operating		Accounts Pay...	-1,250.00
<b>City National Bank</b>							
Bill	03/12/2024	Lease...		Accounts Payable		7930 D- Statio...	-11,063.13
Bill Pmt -Check	03/12/2024	12400		104-Summit-New Operating	*	Accounts Pay...	-11,063.13
<b>Clark Pest Control</b>							
Bill	03/12/2024			Accounts Payable		-SPLIT-	-387.00
Bill Pmt -Check	03/12/2024	12401		104-Summit-New Operating	*	Accounts Pay...	-387.00
Bill	03/26/2024			Accounts Payable		-SPLIT-	-419.00
Bill Pmt -Check	03/26/2024	12448		104-Summit-New Operating		Accounts Pay...	-419.00
<b>Coast Counties Peterbuilt</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		-SPLIT-	-691.73
Bill Pmt -Check	03/05/2024	12354		104-Summit-New Operating	*	Accounts Pay...	-691.73
Bill	03/12/2024	Invoic...		Accounts Payable		-SPLIT-	-768.60
Bill Pmt -Check	03/12/2024	12402		104-Summit-New Operating	*	Accounts Pay...	-768.60
Bill	03/26/2024	06360...		Accounts Payable		-SPLIT-	-67.44
Bill Pmt -Check	03/26/2024	12449		104-Summit-New Operating		Accounts Pay...	-67.44
<b>Code 1 Supply</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		6261 S-Traini...	-3,552.19
Bill Pmt -Check	03/12/2024	12403		104-Summit-New Operating	*	Accounts Pay...	-3,552.19
<b>Comcast Business</b>							
Bill	03/12/2024			Accounts Payable		-SPLIT-	-705.99
Bill Pmt -Check	03/12/2024	12404		104-Summit-New Operating	*	Accounts Pay...	-705.99
Bill	03/26/2024			Accounts Payable		-SPLIT-	-408.03
Bill Pmt -Check	03/26/2024	12450		104-Summit-New Operating		Accounts Pay...	-408.03
<b>County of Sonoma Human Resources</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		5929 A -Benef...	-646.52
Bill Pmt -Check	03/12/2024	12405		104-Summit-New Operating	*	Accounts Pay...	-646.52
<b>Denny's Electric, Inc</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		8510 L- STN ...	-1,038.00
Bill Pmt -Check	03/05/2024	12355		104-Summit-New Operating	*	Accounts Pay...	-1,038.00
<b>Erich Engle</b>							
Bill	03/26/2024		Training Reimbursement	Accounts Payable		7120 P- Traini...	-100.50
Bill Pmt -Check	03/26/2024	12451	Training Reimbursement	104-Summit-New Operating		Accounts Pay...	-100.50
<b>EverBank, N.A.</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6820 A- Copie...	-260.40
Bill Pmt -Check	03/26/2024	12452		104-Summit-New Operating		Accounts Pay...	-260.40
<b>Ferrellgas</b>							
Bill	03/12/2024	23429...		Accounts Payable		-SPLIT-	-4,028.24
Bill Pmt -Check	03/12/2024	12406		104-Summit-New Operating	*	Accounts Pay...	-4,028.24
<b>Fire Risk Management Svcs</b>							
Bill	03/26/2024	FRMS...		Accounts Payable		-SPLIT-	-238,270.71
Bill Pmt -Check	03/26/2024	12453		104-Summit-New Operating		Accounts Pay...	-238,270.71
<b>First Responders Resiliency, Inc</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		6461 A- Healt...	-2,499.00
Bill Pmt -Check	03/12/2024	12407		104-Summit-New Operating	*	Accounts Pay...	-2,499.00
<b>Forestville Water District</b>							
Bill	03/05/2024	283/284		Accounts Payable		-SPLIT-	-608.04
Bill Pmt -Check	03/05/2024	12356		104-Summit-New Operating	*	Accounts Pay...	-608.04

## Sonoma County Fire District Transaction List by Vendor

March 2024

Type	Date	Num	Memo	Account	Clr	Split	Amount
<b>GALLS, Inc</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		6021 A- Class...	-173.60
Bill Pmt -Check	03/12/2024	12408		104-Summit-New Operating	*	Accounts Pay...	-173.60
<b>Garrett Hardware &amp; Plumbing, Inc</b>							
Bill	03/05/2024	Acct: ...		Accounts Payable		-SPLIT-	-5,891.31
Bill Pmt -Check	03/05/2024	12357		104-Summit-New Operating	*	Accounts Pay...	-5,891.31
<b>Golden Gate North</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6140 F- Appar...	-299.85
Bill Pmt -Check	03/26/2024	12454		104-Summit-New Operating		Accounts Pay...	-299.85
<b>Golden State Emergency Vehicle Services</b>							
Bill	03/12/2024	CI043...		Accounts Payable		6140 A- Maint...	-71.71
Bill Pmt -Check	03/12/2024	12409		104-Summit-New Operating	*	Accounts Pay...	-71.71
<b>Gone for Good -UCPNB</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6463 C-Parcel...	-40.00
Bill Pmt -Check	03/26/2024	12455		104-Summit-New Operating		Accounts Pay...	-40.00
<b>GoTo Communications, Inc</b>							
Bill	03/05/2024	IN710...		Accounts Payable		7320 A- Utilities	-1,848.84
Bill Pmt -Check	03/05/2024	12358		104-Summit-New Operating	*	Accounts Pay...	-1,848.84
<b>Huffman Engineering &amp; Surveying</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		8510 N- Statio...	-570.00
Bill Pmt -Check	03/12/2024	12410		104-Summit-New Operating	*	Accounts Pay...	-570.00
<b>IBS</b>							
Check	03/15/2024	EFT		107-Summit- Payroll	X	6633 A- Payro...	-1,102.20
Check	03/15/2024	EFT		107-Summit- Payroll	X	-SPLIT-	-490,190.18
Check	03/15/2024	EFT	taxes	107-Summit- Payroll	X	-SPLIT-	-175,143.75
Check	03/29/2024	EFT		107-Summit- Payroll	X	6633 A- Payro...	-324.50
Check	03/29/2024	EFT		107-Summit- Payroll	X	-SPLIT-	-430,734.29
Check	03/29/2024	EFT	taxes	107-Summit- Payroll	X	-SPLIT-	-132,217.09
<b>John Lantz</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		-SPLIT-	-8,924.00
Bill Pmt -Check	03/05/2024	12359		104-Summit-New Operating	*	Accounts Pay...	-8,924.00
<b>K. Hancock</b>							
Bill	03/26/2024		CFPI Conference Per diem	Accounts Payable		7120 A -Fire P...	-407.00
Bill Pmt -Check	03/26/2024	12456	CFPI Conference Per diem	104-Summit-New Operating	*	Accounts Pay...	-407.00
<b>Karri Pierson</b>							
Bill	03/05/2024		2/16/24-2/29/24	Accounts Payable		6500 Q- CQI ...	-942.50
Bill Pmt -Check	03/05/2024	12360	2/16/24-2/29/24	104-Summit-New Operating	*	Accounts Pay...	-942.50
Bill	03/26/2024		3/1/24-3/15/24	Accounts Payable		6500 Q- CQI ...	-1,105.00
Bill Pmt -Check	03/26/2024	12457	3/1/24-3/15/24	104-Summit-New Operating		Accounts Pay...	-1,105.00
<b>Kyocera Document Solutions N. CA Inc</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6820 A- Copie...	-214.61
Bill Pmt -Check	03/26/2024	12458		104-Summit-New Operating		Accounts Pay...	-214.61
<b>Kyocera Document Solutions Northern CA</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		6820 A- Copie...	-12.45
Bill	03/12/2024	Invoic...		Accounts Payable		6820 A- Copie...	-5.60
Bill Pmt -Check	03/12/2024	12411		104-Summit-New Operating	*	Accounts Pay...	-12.45
Bill Pmt -Check	03/12/2024	12426		104-Summit-New Operating	*	Accounts Pay...	-5.60
<b>L N Curtis &amp; Sons</b>							
Bill	03/05/2024	INV79...		Accounts Payable		6880 A- Small...	-401.79
Bill Pmt -Check	03/05/2024	12361		104-Summit-New Operating	*	Accounts Pay...	-401.79
Bill	03/26/2024	INV80...		Accounts Payable		6880 B- Extric...	-7,337.00
Bill Pmt -Check	03/26/2024	12459		104-Summit-New Operating		Accounts Pay...	-7,337.00
<b>Lake Parts Inc</b>							
Bill	03/12/2024	23910		Accounts Payable		-SPLIT-	-288.78
Bill Pmt -Check	03/12/2024	12412		104-Summit-New Operating	*	Accounts Pay...	-288.78
<b>Les Schwab Tire Centers</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6881 B- Water...	-2,163.48
Bill Pmt -Check	03/26/2024	12460		104-Summit-New Operating		Accounts Pay...	-2,163.48
<b>Life Assist, Inc.</b>							
Bill	03/05/2024	95492...		Accounts Payable		-SPLIT-	-3,842.88
Bill Pmt -Check	03/05/2024	12362		104-Summit-New Operating	*	Accounts Pay...	-3,842.88
<b>Lubrivan Truck Svcs Inc</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		-SPLIT-	-5,383.82
Bill	03/05/2024	Invoic...		Accounts Payable		6140 A- Maint...	-279.50
Bill Pmt -Check	03/05/2024	12363		104-Summit-New Operating	*	Accounts Pay...	-5,383.82
Bill Pmt -Check	03/05/2024	12381		104-Summit-New Operating	*	Accounts Pay...	-279.50
<b>Matrix Consulting Group</b>							
Bill	03/26/2024	801-2...		Accounts Payable		-SPLIT-	-6,000.00
Bill Pmt -Check	03/26/2024	12461		104-Summit-New Operating		Accounts Pay...	-6,000.00
<b>Matt Gustafson</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		-SPLIT-	-8,032.57
Bill	03/05/2024	Invoic...		Accounts Payable		7250 B - Disa...	-200.00
Bill Pmt -Check	03/05/2024	12364		104-Summit-New Operating		Accounts Pay...	-8,032.57
Bill Pmt -Check	03/05/2024	12382		104-Summit-New Operating	*	Accounts Pay...	-200.00

## Sonoma County Fire District Transaction List by Vendor

March 2024

Type	Date	Num	Memo	Account	Clr	Split	Amount
<b>Municipal Emergency Services/MES</b>							
Bill	03/05/2024	IN201...		Accounts Payable		6022 A -Struct...	-1,533.17
Bill Pmt -Check	03/05/2024	12365		104-Summit-New Operating	*	Accounts Pay...	-1,533.17
Bill	03/26/2024	IN202...		Accounts Payable		-SPLIT-	-770.32
Bill	03/26/2024	IN202...		Accounts Payable		6022 B -Wildla...	-401.34
Bill Pmt -Check	03/26/2024	12462		104-Summit-New Operating		Accounts Pay...	-770.32
Bill Pmt -Check	03/26/2024	12496		104-Summit-New Operating		Accounts Pay...	-401.34
<b>NarcBox/EMS Logik</b>							
Bill Pmt -Check	03/13/2024	12434		104-Summit-New Operating	*	Accounts Pay...	-1,500.00
Bill	03/14/2024	Invoic...		Accounts Payable		6261 I- EMS E...	-1,500.00
Bill	03/26/2024	Invoic...		Accounts Payable		6154 A- Hose ...	-7,500.00
Bill Pmt -Check	03/26/2024	12463		104-Summit-New Operating		Accounts Pay...	-7,500.00
<b>Nate DeJung</b>							
Bill	03/05/2024		Life Safety	Accounts Payable		6501 B-Life S...	-630.00
Bill	03/05/2024			Accounts Payable		6501 A- Contr...	-490.00
Bill Pmt -Check	03/05/2024	12366	Life Safety	104-Summit-New Operating	*	Accounts Pay...	-630.00
Bill Pmt -Check	03/05/2024	12383		104-Summit-New Operating	*	Accounts Pay...	-490.00
Bill	03/12/2024		Life Safety Inspections	Accounts Payable		6501 B-Life S...	-1,400.00
Bill Pmt -Check	03/12/2024	12413	Life Safety Inspections	104-Summit-New Operating	*	Accounts Pay...	-1,400.00
Bill	03/26/2024		Life Safety Inspections	Accounts Payable		-SPLIT-	-2,782.50
Bill Pmt -Check	03/26/2024	12464	Life Safety Inspections	104-Summit-New Operating		Accounts Pay...	-2,782.50
<b>Nick Barbieri Trucking, LLC</b>							
Bill	03/05/2024	CL38...		Accounts Payable		7201 A -Gas/...	-2,723.81
Bill Pmt -Check	03/05/2024	12367		104-Summit-New Operating	*	Accounts Pay...	-2,723.81
Bill	03/26/2024			Accounts Payable		-SPLIT-	-3,684.93
Bill	03/26/2024	CL39...		Accounts Payable		7201 A -Gas/...	-3,538.54
Bill Pmt -Check	03/26/2024	12465		104-Summit-New Operating		Accounts Pay...	-3,684.93
Bill Pmt -Check	03/26/2024	12497		104-Summit-New Operating		Accounts Pay...	-3,538.54
<b>O'Reilly Automotive, Inc.</b>							
Bill	03/12/2024	13661...		Accounts Payable		-SPLIT-	-410.94
Bill Pmt -Check	03/12/2024	12414		104-Summit-New Operating	*	Accounts Pay...	-410.94
<b>Opperman &amp; Son Inc</b>							
Bill	03/05/2024	89114		Accounts Payable		-SPLIT-	-1,693.32
Bill Pmt -Check	03/05/2024	12368		104-Summit-New Operating	*	Accounts Pay...	-1,693.32
<b>Pace Supply Corp</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		6180 A- Base ...	-365.43
Bill Pmt -Check	03/05/2024	12369		104-Summit-New Operating	*	Accounts Pay...	-365.43
<b>Pacific Mobile Structures</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6820 D- Statio...	-2,457.04
Bill Pmt -Check	03/26/2024	12466		104-Summit-New Operating		Accounts Pay...	-2,457.04
<b>Permit Sonoma</b>							
Bill	03/26/2024	IN034...		Accounts Payable		6300 D-CUPA...	-661.28
Bill	03/26/2024	IN034...		Accounts Payable		6300 D-CUPA...	-889.21
Bill	03/26/2024	IN035...		Accounts Payable		6300 D-CUPA...	-775.75
Bill	03/26/2024	IN034...		Accounts Payable		6300 D-CUPA...	-774.74
Bill Pmt -Check	03/26/2024	12467		104-Summit-New Operating		Accounts Pay...	-661.28
Bill Pmt -Check	03/26/2024	12498		104-Summit-New Operating		Accounts Pay...	-889.21
Bill Pmt -Check	03/26/2024	12505		104-Summit-New Operating		Accounts Pay...	-775.75
Bill Pmt -Check	03/26/2024	12507		104-Summit-New Operating		Accounts Pay...	-774.74
<b>PG&amp;E</b>							
Bill	03/05/2024			Accounts Payable		-SPLIT-	-8,178.79
Bill Pmt -Check	03/05/2024	12370		104-Summit-New Operating	*	Accounts Pay...	-8,178.79
Bill	03/26/2024			Accounts Payable		-SPLIT-	-10,098.92
Bill Pmt -Check	03/26/2024	12468		104-Summit-New Operating		Accounts Pay...	-10,098.92
<b>Portola Systems Inc.</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		-SPLIT-	-2,676.84
Bill	03/05/2024	Invoic...		Accounts Payable		8510 Q- Statio...	-5,827.45
Bill Pmt -Check	03/05/2024	12371		104-Summit-New Operating	*	Accounts Pay...	-2,676.84
Bill Pmt -Check	03/05/2024	12384		104-Summit-New Operating	*	Accounts Pay...	-5,827.45
Bill	03/12/2024	Invoic...		Accounts Payable		6457 C- Softw...	-1,566.25
Bill Pmt -Check	03/12/2024	12415		104-Summit-New Operating	*	Accounts Pay...	-1,566.25
Bill	03/26/2024	Invoic...		Accounts Payable		6457 C- Softw...	-1,438.75
Bill	03/26/2024	Invoic...		Accounts Payable		8510 Q- Statio...	-932.66
Bill Pmt -Check	03/26/2024	12469		104-Summit-New Operating		Accounts Pay...	-1,438.75
Bill Pmt -Check	03/26/2024	12499		104-Summit-New Operating		Accounts Pay...	-932.66
<b>Preferred Alliance Inc</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6500 J- Backg...	-42.00
Bill Pmt -Check	03/26/2024	12470		104-Summit-New Operating		Accounts Pay...	-42.00
<b>Range Global Services</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		7320 A- Utilities	-275.00
Bill Pmt -Check	03/12/2024	12416		104-Summit-New Operating	*	Accounts Pay...	-275.00
<b>Ranger Industries, LLC</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		7120 L- Recru...	-281.50
Bill Pmt -Check	03/26/2024	12471		104-Summit-New Operating		Accounts Pay...	-281.50



## Sonoma County Fire District Transaction List by Vendor

March 2024

Type	Date	Num	Memo	Account	Clr	Split	Amount
<b>Recology Sonoma Marin</b>							
Bill	03/05/2024	18117...		Accounts Payable		7320 A- Utilities	-70.03
Bill	03/05/2024	18102...		Accounts Payable		7320 A- Utilities	-70.03
Bill	03/05/2024	18112...		Accounts Payable		7320 A- Utilities	-331.54
Bill	03/05/2024	18114...		Accounts Payable		7320 A- Utilities	-70.03
Bill	03/05/2024	18101...		Accounts Payable		7320 A- Utilities	-310.18
Bill	03/05/2024	18138...		Accounts Payable		7320 A- Utilities	-298.14
Bill Pmt -Check	03/05/2024	12372		104-Summit-New Operating	*	Accounts Pay...	-70.03
Bill Pmt -Check	03/05/2024	12385		104-Summit-New Operating	*	Accounts Pay...	-70.03
Bill Pmt -Check	03/05/2024	12387		104-Summit-New Operating	*	Accounts Pay...	-331.54
Bill Pmt -Check	03/05/2024	12388		104-Summit-New Operating	*	Accounts Pay...	-70.03
Bill Pmt -Check	03/05/2024	12389		104-Summit-New Operating	*	Accounts Pay...	-310.18
Bill Pmt -Check	03/05/2024	12390		104-Summit-New Operating	*	Accounts Pay...	-298.14
<b>Resolve Insurance Systems</b>							
Bill	03/12/2024	Feb 2...		Accounts Payable		6666 C- Colle...	-151.50
Bill Pmt -Check	03/12/2024	12417		104-Summit-New Operating	*	Accounts Pay...	-151.50
<b>Robert Sanders &amp; Co.</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		8510 P- Buildi...	-74,375.00
Bill Pmt -Check	03/26/2024	12472		104-Summit-New Operating		Accounts Pay...	-74,375.00
<b>Ryan's Automotive</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		-SPLIT-	-6,173.05
Bill Pmt -Check	03/12/2024	12418		104-Summit-New Operating	*	Accounts Pay...	-6,173.05
<b>Santa Rosa Fire Equipment Service, Inc.</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		6140 I- Fire E...	-90.00
Bill Pmt -Check	03/12/2024	12419		104-Summit-New Operating	*	Accounts Pay...	-90.00
Bill	03/26/2024	50764...		Accounts Payable		-SPLIT-	-44.11
Bill	03/26/2024	Invoic...		Accounts Payable		-SPLIT-	-930.00
Bill Pmt -Check	03/26/2024	12473		104-Summit-New Operating		Accounts Pay...	-44.11
Bill Pmt -Check	03/26/2024	12500		104-Summit-New Operating		Accounts Pay...	-930.00
<b>Santa Rosa Junior College</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		-SPLIT-	-77.50
Bill Pmt -Check	03/12/2024	12420		104-Summit-New Operating	*	Accounts Pay...	-77.50
Bill	03/26/2024	Invoic...		Accounts Payable		-SPLIT-	-3,667.30
Bill Pmt -Check	03/26/2024	12474		104-Summit-New Operating		Accounts Pay...	-3,667.30
<b>Santa Rosa, City of</b>							
Bill	03/05/2024	032652		Accounts Payable		7320 A- Utilities	-166.74
Bill Pmt -Check	03/05/2024	12373		104-Summit-New Operating	*	Accounts Pay...	-166.74
Bill	03/26/2024	Accou...		Accounts Payable		7320 A- Utilities	-85.40
Bill Pmt -Check	03/26/2024	12475		104-Summit-New Operating		Accounts Pay...	-85.40
<b>SCFD EMS Fund</b>							
Check	03/05/2024			Emergency Medical Service...	X	Transfer to E...	-1,100,000.00
Check	03/20/2024			Emergency Medical Service...	X	Transfer to E...	-100,000.00
Check	03/26/2024			Emergency Medical Service...	X	Transfer to E...	-1,100,000.00
<b>Sebastopol Hardware Center</b>							
Bill	03/12/2024	7761		Accounts Payable		-SPLIT-	-153.64
Bill Pmt -Check	03/12/2024	12421		104-Summit-New Operating	*	Accounts Pay...	-153.64
<b>Sign Dynamics</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6881 B- Water...	-817.40
Bill	03/26/2024	Invoic...		Accounts Payable		6881 B- Water...	-2,074.48
Bill Pmt -Check	03/26/2024	12476		104-Summit-New Operating		Accounts Pay...	-817.40
Bill Pmt -Check	03/26/2024	12501		104-Summit-New Operating		Accounts Pay...	-2,074.48
<b>Sikes Asphalt Group, Inc.</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		8510 R-Parkin...	-11,250.00
Bill	03/26/2024	Invoic...		Accounts Payable		8510 R-Parkin...	-5,660.00
Bill Pmt -Check	03/26/2024	12477		104-Summit-New Operating		Accounts Pay...	-11,250.00
Bill Pmt -Check	03/26/2024	12502		104-Summit-New Operating		Accounts Pay...	-5,660.00
<b>Sonoma County Fire Districts Association</b>							
Bill	03/26/2024			Accounts Payable		6280 D- Annu...	-50.00
Bill Pmt -Check	03/26/2024	12478		104-Summit-New Operating		Accounts Pay...	-50.00
<b>Sonoma County Professional FF L1401</b>							
Bill Pmt -Check	03/13/2024	12435	March 2024	104-Summit-New Operating	*	Accounts Pay...	-13,601.50
Bill	03/14/2024		March 2024	Accounts Payable		5910 A- Salari...	-13,601.50
<b>Standard Insurance Company</b>							
Bill	03/26/2024	00 64...		Accounts Payable		5931 A- Disab...	-3,045.00
Bill Pmt -Check	03/26/2024	12479		104-Summit-New Operating		Accounts Pay...	-3,045.00
<b>Stericycle, Inc.</b>							
Bill	03/26/2024	80065...		Accounts Payable		6261 A -ALS/...	-1,049.61
Bill Pmt -Check	03/26/2024	12480		104-Summit-New Operating		Accounts Pay...	-1,049.61
<b>Stryker Sales, LLC</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6261 A -ALS/...	-910.34
Bill	03/26/2024	Invoic...		Accounts Payable		6261 I- EMS E...	-2,019.60
Bill Pmt -Check	03/26/2024	12481		104-Summit-New Operating		Accounts Pay...	-910.34
Bill Pmt -Check	03/26/2024	12503		104-Summit-New Operating		Accounts Pay...	-2,019.60
<b>T. Browne</b>							
Bill Pmt -Check	03/13/2024	12436		104-Summit-New Operating	*	Accounts Pay...	-4,054.50
Bill	03/14/2024			Accounts Payable		5910 A- Salari...	-4,054.50

## Sonoma County Fire District Transaction List by Vendor

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Type	Date	Num	Memo	Account	Clr	Split	Amount
<b>Teleflex LLC</b>							
Bill	03/26/2024	Invoice...		Accounts Payable		6261 A -ALS/...	-1,263.25
Bill Pmt -Check	03/26/2024	12482		104-Summit-New Operating		Accounts Pay...	-1,263.25
<b>The Permanente Medical Group INC</b>							
Bill	03/05/2024	32090...		Accounts Payable		6500 J- Backg...	-1,871.00
Bill Pmt -Check	03/05/2024	12374		104-Summit-New Operating	*	Accounts Pay...	-1,871.00
Bill	03/26/2024	10001...	Guarantor account # 32090...	Accounts Payable		6500 J- Backg...	-28.00
Bill Pmt -Check	03/26/2024	12483	Guarantor account # 32090...	104-Summit-New Operating		Accounts Pay...	-28.00
<b>Town of Windsor Water District</b>							
Bill	03/26/2024			Accounts Payable		-SPLIT-	-858.81
Bill Pmt -Check	03/26/2024	12484		104-Summit-New Operating		Accounts Pay...	-858.81
<b>Trucktops USA</b>							
Bill	03/05/2024	IN029...		Accounts Payable		6140 A- Maint...	-824.26
Bill Pmt -Check	03/05/2024	12375		104-Summit-New Operating	*	Accounts Pay...	-824.26
<b>True Value Hardware</b>							
Bill	03/26/2024	725-164		Accounts Payable		-SPLIT-	-344.63
Bill Pmt -Check	03/26/2024	12485		104-Summit-New Operating		Accounts Pay...	-344.63
<b>True Value Hardware of Larkfield, Inc</b>							
Bill	03/05/2024	000066		Accounts Payable		-SPLIT-	-62.65
Bill Pmt -Check	03/05/2024	12376		104-Summit-New Operating	*	Accounts Pay...	-62.65
<b>Universal Building Services</b>							
Bill	03/05/2024	52330...		Accounts Payable		-SPLIT-	-933.00
Bill Pmt -Check	03/05/2024	12377		104-Summit-New Operating	*	Accounts Pay...	-933.00
<b>US-Bank Equipment Finance</b>							
Bill	03/12/2024	Invoice...		Accounts Payable		-SPLIT-	-715.02
Bill Pmt -Check	03/12/2024	12422		104-Summit-New Operating	*	Accounts Pay...	-715.02
<b>US Bank Corporate Payment Services</b>							
Bill	03/05/2024	42460...		Accounts Payable		-SPLIT-	-40,024.80
Bill Pmt -Check	03/05/2024	12378		104-Summit-New Operating	*	Accounts Pay...	-40,024.80
<b>Verizon Wireless</b>							
Bill	03/26/2024	99587...		Accounts Payable		7320 A- Utilities	-4,267.64
Bill Pmt -Check	03/26/2024	12486		104-Summit-New Operating		Accounts Pay...	-4,267.64
<b>Wahoo International, Inc</b>							
Bill	03/26/2024	Invoice...		Accounts Payable		6881 B- Water...	-2,648.70
Bill Pmt -Check	03/26/2024	12487		104-Summit-New Operating		Accounts Pay...	-2,648.70
<b>Wells Fargo Vendor Financial Serv, LLC</b>							
Bill	03/26/2024	Invoice...		Accounts Payable		6820 A- Copie...	-166.01
Bill Pmt -Check	03/26/2024	12488		104-Summit-New Operating		Accounts Pay...	-166.01
<b>Western Extrication Specialists, Inc.</b>							
Bill	03/05/2024	Invoice...		Accounts Payable		6880 F- Serv. ...	-2,331.67
Bill Pmt -Check	03/05/2024	12379		104-Summit-New Operating	*	Accounts Pay...	-2,331.67
Bill	03/26/2024	Invoice...		Accounts Payable		6880 B- Extric...	-100,498.12
Bill Pmt -Check	03/26/2024	12489		104-Summit-New Operating		Accounts Pay...	-100,498.12
<b>WEX BANK</b>							
Bill	03/12/2024	95647...		Accounts Payable		7201 A -Gas/...	-2,519.53
Bill Pmt -Check	03/12/2024	12423		104-Summit-New Operating	*	Accounts Pay...	-2,519.53
<b>William L Adams PC</b>							
Bill	03/05/2024	Invoice...		Accounts Payable		6610 A- Legal ...	-13,120.50
Bill	03/05/2024	Invoice...		Accounts Payable		6610 A- Legal ...	-2,532.00
Bill Pmt -Check	03/05/2024	12380		104-Summit-New Operating	*	Accounts Pay...	-13,120.50
Bill Pmt -Check	03/05/2024	12386		104-Summit-New Operating	*	Accounts Pay...	-2,532.00
<b>Wittman Enterprises, LLC.</b>							
Bill	03/12/2024	23-63...		Accounts Payable		3670 A- Ambu...	-2,881.05
Bill	03/12/2024	Invoice...		Accounts Payable		6666 A- EMS ...	-8,957.38
Bill Pmt -Check	03/12/2024	12424		104-Summit-New Operating	*	Accounts Pay...	-2,881.05
Bill Pmt -Check	03/12/2024	12427		104-Summit-New Operating	*	Accounts Pay...	-8,957.38
Bill	03/26/2024	Invoice...		Accounts Payable		6666 A- EMS ...	-10,704.26
Bill Pmt -Check	03/26/2024	12490		104-Summit-New Operating		Accounts Pay...	-10,704.26
<b>WSCFF</b>							
Bill Pmt -Check	03/13/2024	12437		104-Summit-New Operating	*	Accounts Pay...	-8,900.00
Bill	03/14/2024			Accounts Payable		5910 A- Salari...	-8,900.00
<b>ZOLL Medical Corporation</b>							
Bill	03/26/2024		Invoice # 3928310, 392736...	Accounts Payable		-SPLIT-	-3,748.86
Bill Pmt -Check	03/26/2024	12491	Invoice # 3928310, 392736...	104-Summit-New Operating		Accounts Pay...	-3,748.86

## SCFD Emergency Medical Services Enterprise Fund Transaction List by Vendor March 2024

Type	Date	Num	Memo	Account	Clr	Split	Amount
<b>AP Triton, LLC</b>							
Bill	03/12/2024	Invoic...		Accounts Payable		6610 A- Legal f...	-3,000.00
Bill Pmt -Check	03/12/2024	3021		SCFD-EMS-Enterpri...		Accounts Paya...	-3,000.00
<b>City of Santa Rosa- Fire Dept</b>							
Bill	03/14/2024	March...		Accounts Payable		7007 A- FRAL...	-125,000.00
Bill Pmt -Check	03/14/2024	3024		SCFD-EMS-Enterpri...		Accounts Paya...	-125,000.00
<b>Heidi Flowers</b>							
Bill	03/26/2024		CACO Reimb...	Accounts Payable		6573 A- Reimb...	-266.35
Bill Pmt -Check	03/26/2024	3025	CACO Reimb...	SCFD-EMS-Enterpri...		Accounts Paya...	-266.35
<b>Integrated Communications Strategies, LLC</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		6610 A- Legal f...	-5,000.00
Bill Pmt -Check	03/05/2024	3016		SCFD-EMS-Enterpri...		Accounts Paya...	-5,000.00
Bill	03/26/2024	Invoic...		Accounts Payable		6610 A- Legal f...	-5,000.00
Bill Pmt -Check	03/26/2024	3026		SCFD-EMS-Enterpri...		Accounts Paya...	-5,000.00
<b>Medic Ambulance Service</b>							
Bill	03/05/2024	1/15/2...		Accounts Payable		-SPLIT-	-1,095,670.79
Bill Pmt -Check	03/05/2024	3017		SCFD-EMS-Enterpri...		Accounts Paya...	-1,095,670.79
Bill	03/26/2024	2/1/24...		Accounts Payable		-SPLIT-	-1,141,738.58
Bill Pmt -Check	03/26/2024	3030		SCFD-EMS-Enterpri...		Accounts Paya...	-1,141,738.58
<b>PWW Advisory Group, LLC</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		6573 A- Reimb...	-4,980.00
Bill Pmt -Check	03/05/2024	3018		SCFD-EMS-Enterpri...		Accounts Paya...	-4,980.00
Bill	03/12/2024	Invoic...		Accounts Payable		6573 A- Reimb...	-4,080.00
Bill Pmt -Check	03/12/2024	3022		SCFD-EMS-Enterpri...		Accounts Paya...	-4,080.00
<b>Tiffany Leo</b>							
Bill	03/26/2024		CACO Reimb...	Accounts Payable		6573 A- Reimb...	-230.84
Bill Pmt -Check	03/26/2024	3027	CACO Reimb...	SCFD-EMS-Enterpri...		Accounts Paya...	-230.84
<b>Tucker Bierbaum</b>							
Bill	03/12/2024	March...		Accounts Payable		6500 I- Medica...	-3,671.50
Bill Pmt -Check	03/12/2024	3023		SCFD-EMS-Enterpri...		Accounts Paya...	-3,671.50
<b>William L. Adams PC</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		6610 A- Legal f...	-6,690.00
Bill Pmt -Check	03/05/2024	3019		SCFD-EMS-Enterpri...		Accounts Paya...	-6,690.00
<b>Wittman Enterprises, LLC</b>							
Bill	03/26/2024	Invoic...		Accounts Payable		6666 A- Wittm...	-2,397.83
Bill Pmt -Check	03/26/2024	3028		SCFD-EMS-Enterpri...		Accounts Paya...	-2,397.83
<b>Wright, L'Estrange &amp; Ergastolo</b>							
Bill	03/05/2024	Invoic...		Accounts Payable		6610 A- Legal f...	-9,163.59
Bill Pmt -Check	03/05/2024	3020		SCFD-EMS-Enterpri...		Accounts Paya...	-9,163.59
Bill	03/26/2024	Invoic...		Accounts Payable		6610 A- Legal f...	-558.64
Bill Pmt -Check	03/26/2024	3029		SCFD-EMS-Enterpri...		Accounts Paya...	-558.64

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE SONOMA COUNTY  
FIRE DISTRICT, COUNTY OF SONOMA, STATE OF CALIFORNIA,  
PROCLAIMING A LOCAL EMERGENCY DUE TO THE JANUARY 2024 WINTER  
STORMS AND FLOODING**

**WHEREAS**, the California Emergency Services Act (California Government Code section 8630 et seq.) (“CESA”) and the Fire Protection District Law of 1987 (California Health and Safety Code section 13800 et seq.) (“FPDL”) empower the Board of Directors of the Sonoma County Fire District (“District”), as a “local agency”, to proclaim the existence of a local emergency under the California Disaster Assistance Act when the Governor of California determines a disaster, including, but not limited to, a winter storms, flooding, or similar public calamity, presents a threat to public safety; and

**WHEREAS**, on February 4, 2024, due to the actual and anticipated impact of these storms, the Governor of California issued a Proclamation of a State of Emergency for several counties in the southern portion of the State of California, finding that local authority is inadequate to cope with the magnitude of the damage caused by early February 2024 severe winter storms, river and coastal flooding, flash flooding, and other threats to life, safety, structures and critical infrastructure; and

**WHEREAS**, during the period from January 31, 2024, through and including February 9, 2024, due to the actual and anticipated impact of these severe winter storms and flooding throughout the District and adjacent areas, the District Fire Chief activated the District Operations Center for expanded emergency services, including local, County, regional and State additional resources, for deployment within the jurisdiction and service areas of the District and adjacent areas; and

**WHEREAS**, on March 22, 2024, due to the actual and anticipated impacts of these storms, the Governor of California issued a further Proclamation of a State of Emergency that added Alameda, Butte, Glenn, Lake Mendocino, Monterey, Sacramento, San Francisco, Santa Cruz, Sonoma, and Sutter counties to the Proclamation of a State of Emergency issued February 4, 2024, with a retroactive effective date of February 4, 2024; and

**WHEREAS**, the District Board of Directors does hereby find that the conditions of extreme peril to the safety of persons and property; circumstance of ongoing and anticipated severe winter storms, flooding, and mudslides impacting District operations; including the proclamations of emergency by the County of Sonoma and Governor of California; support and justify a proclamation of local emergency by the District.

**NOW, THEREFORE, BE IT RESOLVED AND PROCLAIMED** that the District Board of Directors does hereby proclaim a Local Emergency within the District retroactive to February 4, 2024.

**BE IT IS FURTHER RESOLVED AND PROCLAIMED** that during the continuing local emergency, the District shall authorize, on a case by case basis as allowed under the County and State proclamations of emergency, the waiver of various statutes and regulations that may hinder District operations, response, and recovery efforts.

**BE IT IS FURTHER RESOLVED AND PROCLAIMED** that the District shall cooperate with Federal State, and County officials to receive all possible response and recovery resources, support, and funding, including, but not limited to, from the Federal Emergency Management Agency, State Office of Emergency Services, and the County of Sonoma Operational Area.

**BE IT IS FURTHER RESOLVED AND PROCLAIMED** that, pursuant to Government Code sections 8630(c) and 8680.9, the District Board of Directors shall review the need to continuing the local emergency at least once every sixty (60) days until the District Board of Directors terminates the local emergency.

**IN REGULAR SESSION**, the foregoing Resolution was introduced by Director \_\_\_\_\_, who moved its adoption, seconded by Director \_\_\_\_\_, and passed by the Board of Directors of the Sonoma County Fire District this 16<sup>th</sup> day of April 2024, on regular roll call vote of the members of said Board:

President Treanor \_\_\_\_\_, Vice President Klick \_\_\_\_\_; Director Briare \_\_\_\_\_  
Director Hamann \_\_\_\_\_; Director So \_\_\_\_\_; Director Tognozzi \_\_\_\_\_  
Director Weaver \_\_\_\_\_

Vote: Aye \_\_\_\_\_ No \_\_\_\_\_ Absent \_\_\_\_\_

**WHEREUPON**, the President declared the foregoing resolution adopted, and

**SO ORDERED:**

**ATTEST:**

\_\_\_\_\_  
President

\_\_\_\_\_  
Clerk

EXECUTIVE DEPARTMENT  
STATE OF CALIFORNIA

**PROCLAMATION OF A STATE OF EMERGENCY**

**WHEREAS** on February 4, 2024, I proclaimed a State of Emergency to exist in Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura counties due to the early February 2024 winter storms; and

**WHEREAS** these severe winter storms also struck Alameda, Butte, Glenn, Lake, Mendocino, Monterey, Sacramento, San Francisco, Santa Cruz, Sonoma, and Sutter counties causing widespread river and coastal flooding, flash flooding, high surf conditions, mudslides, and debris flows threatening life and safety, structures, and other critical infrastructure; and

**WHEREAS** the impacts from these winter storms caused significant damage to highways and roadways and widespread damage to public property; and

**WHEREAS** these winter storms have predominantly impacted public infrastructure and resulted in significant costs to state and local governments; and

**WHEREAS** state and federal tax postponement is intended to provide targeted tax relief to individuals and businesses impacted by State-declared emergencies or disasters; and

**WHEREAS** under the provisions of Government Code section 8558(b), I find that conditions of extreme peril to the safety of persons and property exist due to these winter storms; and

**WHEREAS** under the provisions of Government Code section 8558(b), I find that the conditions caused by these winter storms, by reason of their magnitude, are or are likely to be beyond the control of the services, personnel, equipment, and facilities of any single local government and require the combined forces of a mutual aid region or regions to appropriately respond; and

**WHEREAS** under the provisions of Government Code section 8625(c), I find that local authority is inadequate to cope with the magnitude of the damage caused by these winter storms; and

**WHEREAS** under the provisions of Government Code section 8571, I find that strict compliance with various statutes and regulations specified in this Proclamation would prevent, hinder, or delay the mitigation of the effects of these winter storms.

**NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California,** in accordance with the authority vested in me by the State Constitution and statutes, including the California Emergency Services Act, and in particular, Government Code section 8625, **HEREBY PROCLAIM A STATE OF EMERGENCY** to exist in Alameda, Butte, Glenn, Lake, Mendocino, Monterey, Sacramento, San Francisco, Santa Cruz, Sonoma, and Sutter counties due to the impacts of these winter storms.

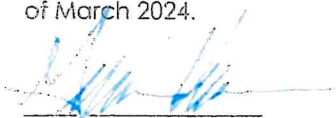
**IT IS HEREBY ORDERED THAT:**

1. All operative provisions contained in my February 4, 2024, State of Emergency Proclamation are hereby incorporated and applicable to Alameda, Butte, Glenn, Lake, Mendocino, Monterey, Sacramento, San Francisco, Santa Cruz, Sonoma, and Sutter counties as a result of the storms identified in this and the previous Proclamation.
2. The California Department of Transportation shall formally request immediate assistance, as appropriate, through the Federal Highway Administration's Emergency Relief Program, United States Code, Title 23, section 125, in order to obtain federal assistance for highway repairs, reconstruction, or restoring access to roadways impacted by these winter storms.
3. The restrictions set forth in Penal Code section 396, which are automatically triggered upon proclamation of a State of Emergency, are suspended, and no such restrictions are imposed, for Alameda, Mendocino, San Francisco, and Sonoma counties in connection with these winter storms.
4. Revenue and Taxation Code section 18572, relating to the postponement of certain tax-related deadlines pursuant to Internal Revenue Code section 7508A, is suspended and shall not apply in connection with an Emergency Declaration or Presidential Major Disaster Declaration providing only Public Assistance in response to these winter storms and/or the State of Emergency proclaimed on February 4, 2024, and herein in connection with these winter storms.

**I FURTHER DIRECT** that as soon as hereafter possible, this Proclamation be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Proclamation.

This Proclamation is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

**IN WITNESS WHEREOF** I have  
hereunto set my hand and caused  
the Great Seal of the State of  
California to be affixed this 22nd day  
of March 2024.

  
\_\_\_\_\_  
GAVIN NEWSOM  
Governor of California

**ATTEST:**

\_\_\_\_\_  
SHIRLEY N. WEBER, PH.D.  
Secretary of State



Sonoma County Fire District Board of Directors  
Staff Report

---

**Date:** April 16, 2024

**Topic:** Approve Sonoma County Fire District Audit for July 1, 2022 through June 30, 2023

**Recommendation:**

Approve the Sonoma County Fire District Financial Audit for July 1, 2022 through June 30, 2023

**Financial Impact:**

No Financial Impact

**Background:**

On an annual basis, Sonoma County Fire District is subject to an independent audit of the Fire District's financial statements and financial transactions. The auditor conducts the audit in accordance with auditing standards generally accepted in the United States.

CFO Bolduc has noted one correction related to fund balances on page 7 and has requested that the auditor separate out the Emergency Medical Services Fund (\$7M) from the district's Emergency Fund (2M). This correction will be made before the report becomes final.

Staff recommends approval of the audit report with the noted correction.

There were no audit findings and no internal control deficiencies identified by the Auditor.



**SONOMA COUNTY FIRE  
DISTRICT**

FINANCIAL STATEMENTS  
And  
INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(with comparative amounts for fiscal year ended June 30, 2022)

## 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, 2023, 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, 2023, 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

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 32-33), and Schedule of Changes in Net Pension Liability and Related Ratios and Schedule of Contributions to the Pension Plan (omitted), Schedule of Changes in OPEB and Related Ratios and Schedule of OPEB Contributions (34) 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.

***Report on Summarized Comparative Information***

We audited the financial statements of Sonoma County Fire District for the fiscal year ended June 30, 2022. Our report dated March 14, 2023, expressed an unmodified opinion on the audited financial statements. The prior year's amount was used solely for comparison purposes. The summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent in all material respect.

Blomberg & Griffin A.C.  
Stockton, CA

December 12, 2023

**SONOMA COUNTY FIRE DISTRICT**

STATEMENT OF NET POSITION  
AS OF JUNE 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
<b>Current Assets:</b>		
Cash in bank - Operating (Note III)	\$ 206,866	\$ 143,011
Cash in bank - Payroll (Note III)	110,407	13,924
Cash - Fire Impact Fees	1,785,141	-
Investments - Certificates of Deposit (Note III)	15,831,286	15,025,630
Prepaid Expenses	69,615	58,433
Accounts Receivable, government agency	<u>2,703,131</u>	<u>2,417,102</u>
Total Current Assets	<u>20,706,446</u>	<u>17,658,100</u>
<b>Capital Assets (Net of Accumulated Depreciation): (Note IV)</b>		
Land	1,752,506	1,575,838
Building and Improvements	10,063,011	9,189,709
Equipment	<u>7,752,847</u>	<u>7,366,222</u>
Total Capital Asset	<u>19,568,364</u>	<u>18,131,769</u>
Total Assets	<u>40,274,810</u>	<u>35,789,869</u>
<b>Deferred Outflows of Resources</b>		
Finance Cost - Note VI	158,250	158,250
Pension (Note VII)	22,543,609	23,950,694
OPEB (Note VIII)	<u>1,265,342</u>	<u>1,123,240</u>
Total Assets and Deferred Outflows	<u>64,242,011</u>	<u>61,022,053</u>
<b>Liabilities</b>		
<b>Current Liabilities:</b>		
Accounts payable and accrued expenses	1,034,140	686,483
Interest Payable	60,817	64,981
Deferred Revenue	69,500	87,700
Loan Payable - Current Portion (Note VI)	<u>914,923</u>	<u>809,025</u>
Total Current Liabilities	<u>2,079,380</u>	<u>1,648,189</u>
<b>Non-Current Liabilities:</b>		
Compensated Absences (Note V)	2,458,482	1,853,535
Loan Payable - Non-current (Note VI)	15,188,465	15,399,388
Deferred Revenue	171,238	222,538
Net OPEB (Note VIII)	2,367,439	1,823,540
Net Pension Liability (Note VII)	<u>10,223,168</u>	<u>13,395,790</u>
Total Non-Current Liabilities	<u>30,408,792</u>	<u>32,694,791</u>
<b>Deferred Inflows of Resources</b>		
Pension (Note VII)	12,279,437	8,318,486
OPEB (Note VIII)	<u>337,101</u>	<u>938,883</u>
Total Liabilities and Deferred Inflows	<u>45,104,710</u>	<u>43,600,349</u>
<b>Net Position</b>		
Net Investment in Capital Assets	17,974,976	16,923,356
Restricted	-	344,023
Unrestricted	<u>1,162,325</u>	<u>154,325</u>
Total Net Position	<u>\$ 19,137,301</u>	<u>\$ 17,421,704</u>

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

**SONOMA COUNTY FIRE DISTRICT**

**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023 and 2022**

<b>Program Expenses</b>	<u>2023</u>	<u>2022</u>
Public Safety - Fire Prevention		
Salaries and Employee Benefits	\$ 23,589,850	\$ 23,280,857
Services and Supplies	7,231,500	3,851,830
Depreciation	<u>1,136,999</u>	<u>841,125</u>
Total Program Expenses	<u>31,958,349</u>	<u>27,973,812</u>
 <b>Program Revenues</b>		
Intergovernmental Revenue	6,901,738	6,399,816
Rent Income	98,220	62,693
Other Charges for Services	<u>5,382,755</u>	<u>1,819,348</u>
Total Program Revenues	<u>12,382,713</u>	<u>8,281,857</u>
Net Program Revenues (Expenses)	(19,575,636)	(19,691,955)
 <b>General Revenues</b>		
Property Taxes	19,796,990	17,983,920
Interest Income	73,293	31,884
Interest Expense	(674,011)	(77,469)
Donations, Reimbursements, and others	<u>1,694,949</u>	<u>1,497,232</u>
Total General Revenues	<u>20,891,221</u>	<u>19,435,567</u>
Change in Net Position	1,315,585	(256,388)
Net Position, Beginning of the Year	17,421,704	15,368,565
Change in Net Position from Consolidation - Note I	<u>400,012</u>	<u>2,309,527</u>
Net Position, End of the Year	<u>\$ 19,137,301</u>	<u>\$ 17,421,704</u>

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

**SONOMA COUNTY FIRE DISTRICT**

**STATEMENT OF CASH FLOW  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023 and 2022**

<b>Cash Flows From Operating Activities</b>	<u>2023</u>	<u>2022</u>
Cash received from government, grants, program revenue	\$ 12,258,185	\$ 7,398,832
Cash paid to vendors and employees	<u>(30,080,247)</u>	<u>(37,192,989)</u>
Net Cash Provided By (Used) for Operations	<u>(17,822,062)</u>	<u>(29,794,157)</u>
<b>Cash Flows From Non-Capital Financing Activities</b>		
Cash Received from Property Taxes	19,796,990	17,983,920
Miscellaneous, Non Operating Income	<u>1,694,949</u>	<u>1,497,232</u>
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>21,491,939</u>	<u>19,481,152</u>
<b>Cash Flows from Financing Activities</b>		
Purchase of plant, property and equipment	(792,585)	(2,165,111)
Interest Expense on Long-Term Loans	(678,175)	(27,298)
Principal paid on Long-Term Debt	(873,025)	(313,334)
Proceeds from Long-Term Debt	<u>-</u>	<u>15,000,000</u>
Net Cash (used) Provided by Investing Activities	<u>(2,343,785)</u>	<u>12,494,257</u>
<b>Cash Flows From Investing Activities</b>		
Interest Income	<u>73,293</u>	<u>31,884</u>
Net Cash Provided (Used) from Investing Activities	<u>73,293</u>	<u>31,884</u>
Net Increase (Decrease) In Cash	1,399,385	2,213,136
Cash and Investments - Beginning Balance	<u>15,182,565</u>	<u>12,154,312</u>
Net Change due to Consolidation	<u>1,351,750</u>	<u>815,117</u>
<b>Cash and Investments - Ending Balance</b>	<u>\$ 17,933,700</u>	<u>\$ 15,182,565</u>
<b>Reconciliation of Net Program Revenues</b>		
<b>Cash Provided by Operating Activities</b>		
Net Program Revenues (Expenses)	\$ (19,575,636)	\$ (19,691,955)
<b>Adjustments to Reconcile Change in Net Asset to Cash from Operations:</b>		
Depreciation and amortization	1,136,999	841,125
(Increase) decrease in:		
Accounts Receivable	(124,528)	(883,025)
Prepaid Expense	(11,182)	(58,433)
Deferred Cost	-	(158,250)
Increase (decrease) in:		
Accounts Payable and Accrued Expenses	274,019	240,439
Compensated Absences	373,480	190,940
Deferred Revenue	(69,500)	240,738
Net Pension, OPEB and related deferred items	<u>174,286</u>	<u>(10,515,736)</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (17,822,062)</u>	<u>\$ (29,794,157)</u>

The accompanying notes are an integral part of these financial statements



**SONOMA COUNTY FIRE DISTRICT**

**BALANCE SHEET  
GOVERNMENTAL FUND  
AS OF JUNE 30, 2023 and 2022**

<b>Assets</b>	<b>As of June 30,</b>	
	<b>2023</b>	<b>2022</b>
Cash in Bank - Operating	\$ 206,866	\$ 143,011
Cash in Bank - Payroll	110,407	13,924
Cash - Fire Impact Fees	1,785,141	-
Investments - Certificates of Deposit	15,831,286	15,025,630
Prepaid Expenses	69,615	58,433
Accounts Receivable	<u>2,703,131</u>	<u>2,417,102</u>
<b>Total Assets</b>	<b><u>\$ 20,706,446</u></b>	<b><u>\$ 17,658,100</u></b>
 <b>Liabilities and Fund Balance</b>		
<b>Liabilities:</b>		
Accounts Payable and Accrued Expenses	\$ 1,034,140	\$ 686,483
Interest Payable	60,817	64,981
Deferred Revenue	<u>69,500</u>	<u>87,700</u>
<b>Total Liabilities</b>	<b><u>1,164,457</u></b>	<b><u>839,164</u></b>
 <b>Fund balance:</b>		
Assigned for Apparatus, Equipment, Facilities	1,646,000	6,446,838
Emergency Funds	9,000,000	68,030
Mitigation Funds - Restricted	-	275,993
Unassigned Fund Balance	<u>8,895,989</u>	<u>10,028,075</u>
<b>Total Fund Balance</b>	<b><u>19,541,989</u></b>	<b><u>16,818,936</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 20,706,446</u></b>	<b><u>\$ 17,658,100</u></b>

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  
AS OF JUNE 30, 2023 and 2022

Reconciliation of Balance Sheet to Statement of Net Position	2023	2022
Fund balance - total government funds	\$ 19,541,989	\$ 16,818,936
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.	19,568,364	18,131,769
Deferred charges not reported in funds balance sheet		
Finance Cost	158,250	158,250
Pension	22,543,609	23,950,694
OPEB	1,265,342	1,123,240
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Compensated Absences	(2,458,482)	(1,853,535)
Notes Payable	(16,103,388)	(16,208,413)
Deferred Revenue	(171,238)	(222,538)
Net OPEB Obligation	(2,367,439)	(1,823,540)
Net Pension Liability	(10,223,168)	(13,395,790)
Deferred credits not reported in funds balance sheet		
Pension	(12,279,437)	(8,318,486)
OPEB	(337,101)	(938,883)
Net Position of Governmental Activities	\$ 19,137,301	\$ 17,421,704

## SONOMA COUNTY FIRE DISTRICT

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GOVERNMENTAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2023 and 2022

	2023	2022
<b>Revenues</b>		
Property Taxes	\$ 19,796,990	\$ 17,983,920
Investment Earnings	73,293	31,884
Intergovernmental Revenue	6,901,738	6,399,816
Rent Income	98,220	62,693
Donations and Reimbursements	1,694,949	1,497,232
Charges for Service and Miscellaneous	5,397,119	1,819,348
Total Revenues	33,962,309	27,794,893
<b>Expenditures</b>		
Current:		
Salaries and Employee Benefits	22,970,971	20,054,446
Services and Supplies	7,231,500	3,851,830
Interest Expense	674,011	77,469
Debt Principal payment	873,025	313,334
Purchase of Capital Assets	792,585	2,165,111
Total Expenditures	32,542,092	26,462,190
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,420,217	1,332,703
Other Financing Sources (Uses)		
Deferred Finance Cost	-	158,250
Proceeds from Loan	-	15,000,000
Pay off the unfunded pension liability	-	(14,568,599)
Total Other Financing Sources (Uses)	-	589,651
Net Change in Fund Balance	1,420,217	1,922,354
Fund Balance, Beginning Balance	16,818,936	13,158,035
Net Change in Fund Balance from Consolidation - Note I	1,302,836	1,738,547
Fund Balance, Ending Balance	\$ 19,541,989	\$ 16,818,936

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2023 and 2022

Amounts reported for governmental activities in the statement of activities are different because:	2023	2022
Net change in fund balance - total governmental fund	\$ 1,420,217	\$ 1,922,354
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	(1,136,999)	(841,125)
Current Capital Assets Additions	792,585	2,165,111
Loss on Capital Assets Disposals	(14,365)	-
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	-	(15,000,000)
Deferred Cost	-	(158,250)
Pension expense adjustment for deferred items	(245,398)	11,533,128
Debt Principal Payment	873,025	313,334
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.	(373,480)	(190,940)
Change in Net Position of Governmental Activities	\$ 1,315,585	\$ (256,388)

**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE I SUMMARY OF SIGNIFICANT ACCOUNTING 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.

**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.

**SONOMA COUNTY FIRE DISTRICT**

## Notes to Basic Financial Statements

June 30, 2023 and 2022

**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 a 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, 2023; therefore, the remainder of the uncollected assessments is considered flat charges receivable.

**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**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 \$7,685,607 and \$6,974,911 for the fiscal year ended June 30, 2023, and 2022, 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 property 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.

**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.

**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE I SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Capital Asset (Continued)**

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:

<u>Assets</u>	<u>Years</u>
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 the 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.



**SONOMA COUNTY FIRE DISTRICT**  
 Notes to Basic Financial Statements  
 June 30, 2023 and 2022

**NOTE I SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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**

**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 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:

	2023	2022
Cash in Bank - Operating	\$ 206,866	\$ 143,011
Cash in Bank - Payroll	110,407	13,924
Cash - Fire Impact Fees	1,785,141	-
Investments - Certificates of Deposits	15,831,286	15,025,630
<b>Total</b>	<b>\$ 17,933,700</b>	<b>\$15,182,565</b>

**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE III CASH AND INVESTMENTS (Continued)**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.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. 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.

**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE III CASH AND INVESTMENTS (Continued)**

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 2023 Sonoma County CAFR.

**SONOMA COUNTY FIRE DISTRICT**  
Notes to Basic Financial Statements  
June 30, 2023 and 2022

**NOTE IV CAPITAL ASSETS**

Capital asset activity for the period ended June 30, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirement/ Reclassification</u>	<u>Ending Balance</u>
Capital Assets, not being depreciated				
Land	\$ 1,575,838	\$ -	\$ 176,668	\$ 1,752,506
Capital Assets, being depreciated	<u>1,575,838</u>	<u>-</u>	<u>176,668</u>	<u>1,752,506</u>
Building and Improvements	23,297,708	378,551	2,065,657	25,741,916
Equipment	<u>15,207,768</u>	<u>414,034</u>	<u>1,447,836</u>	<u>17,069,638</u>
Total Capital Assets, being depreciated	<u>38,505,476</u>	<u>792,585</u>	<u>3,513,493</u>	<u>42,811,554</u>
Less Accumulated Depreciation for:				
Building and Improvements	(14,107,998)	(549,030)	(1,021,877)	(15,678,905)
Equipment	<u>(7,841,547)</u>	<u>(587,969)</u>	<u>(887,275)</u>	<u>(9,316,791)</u>
Total Accumulated Depreciation	<u>(21,949,545)</u>	<u>(1,136,999)</u>	<u>(1,909,152)</u>	<u>(24,995,696)</u>
Total Capital Assets, being Depreciated, Net	<u>16,555,931</u>	<u>(344,414)</u>	<u>1,604,341</u>	<u>17,815,858</u>
Capital Assets, net	<u>\$ 18,131,769</u>	<u>\$ (344,414)</u>	<u>\$ 1,781,009</u>	<u>\$ 19,568,364</u>

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

Governmental activities:	
Public safety - fire protection	\$1,136,999

**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE IV CAPITAL ASSETS (continued)**

Capital asset activity for the period ended June 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements/ Reclassification</u>	<u>Ending Balance</u>
Capital Assets, not Being Depreciated:				
Land	\$ 1,569,838	\$ -	\$ 6,000	\$ 1,575,838
Capital assets, Being Depreciated:				
Buildings and Improvements	21,960,203	624,896	712,609	23,297,708
Equipment	<u>11,523,071</u>	<u>1,540,215</u>	<u>2,144,482</u>	<u>15,207,768</u>
Total Capital Assets, Being Depreciated	<u>33,483,274</u>	<u>2,165,111</u>	<u>2,857,091</u>	<u>38,505,476</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(13,443,845)	(436,466)	(227,687)	(14,107,998)
Equipment	<u>(6,295,893)</u>	<u>(404,659)</u>	<u>(1,140,995)</u>	<u>(7,841,547)</u>
Total Accumulated Depreciation	<u>(19,739,738)</u>	<u>(841,125)</u>	<u>(1,368,682)</u>	<u>(21,949,545)</u>
Total Capital Assets, Being Depreciation, Net	<u>13,743,536</u>	<u>1,323,986</u>	<u>1,488,409</u>	<u>16,555,931</u>
Capital Assets, Net	<u>\$ 15,313,374</u>	<u>\$ 1,323,986</u>	<u>\$ 1,494,409</u>	<u>\$ 18,131,769</u>

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

Governmental activities:	
Public safety - fire protection	\$841,125

**NOTE V COMPENSATED ABSENCES**

The following is a summary of changes in accrued compensated absences for the fiscal year ended June 30, 2023, and 2022:

<u>June 30, 2023</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated Absences	\$ 1,853,535	\$ 604,947	\$ -	\$ 2,458,482	\$ -
Total	<u>\$ 1,853,535</u>	<u>\$ 604,947</u>	<u>\$ -</u>	<u>\$ 2,458,482</u>	<u>\$ -</u>
<u>June 30, 2022</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated Absences	\$ 1,662,595	\$ 190,940	\$ -	\$ 1,853,535	\$ -
Total	<u>\$ 1,662,595</u>	<u>\$ 190,940</u>	<u>\$ -</u>	<u>\$ 1,853,535</u>	<u>\$ -</u>

## SONOMA COUNTY FIRE DISTRICT

## Notes to Basic Financial Statements

June 30, 2023 and 2022

## NOTE VI LONG-TERM DEBT

Changes in long-term debt

Long-term liability activity for the period ended June 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Note Payable - BV	\$ 207,517	\$ -	\$ 31,033	\$ 176,484	\$ 32,054
Note Payable - RR	63,675	-	24,669	39,006	39,006
Note Payable - BA	937,221	-	263,323	673,898	266,863
Note Payable - BB	-	768,000	64,000	704,000	68,000
Note Payable - Sonoma	15,000,000	-	490,000	14,510,000	509,000
Total long-term liabilities	<u>\$ 16,208,413</u>	<u>\$ 768,000</u>	<u>\$ 873,025</u>	<u>\$ 16,103,388</u>	<u>\$ 914,923</u>

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 District entered into a lease-purchase agreement dated as of February 21, 2019, for \$206,151.06 with Wells Fargo Bank. The agreement is for five years, which requires the District to make an annual payment of \$27,948.24, including interest.

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 \$15,000.00. 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:

<u>(Purpose)</u>	<u>Maturity</u>	<u>Interest Rate</u>	<u>Annual Principal Installments</u>	<u>Original Issue Amount</u>	<u>Outstanding as of 06/30/2023</u>
Fire Station	10/1/2030	3.9%	\$68,000-\$90,000	\$ 1,196,000	\$ 704,000
Type III Engine	8/1/2027	3.3%	\$ 37,686	\$ 320,822	\$ 176,484
Engine	3/21/2025	5.2%	\$ 27,947	\$ 206,151	\$ 39,006
Engine	8/1/2025	1.3%	\$ 274,000	\$ 1,325,913	\$ 673,898
Pension UAL	6/1/2042	4.3%	\$1,100,000-\$1,200,000	\$ 15,000,000	\$ 14,510,000
Total					<u>\$ 16,103,388</u>

**SONOMA COUNTY FIRE DISTRICT**  
 Notes to Basic Financial Statements  
 June 30, 2023 and 2022

**NOTE VI LONG-TERM DEBT**

Future maturities of the long-term debt payable on June 30, 2023, were as follows:

<u>Payments Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Installment Payments</u>
FY2024	\$ 914,923	\$ 650,542	\$ 1,565,465
FY2025	906,560	619,310	1,525,870
FY2026	800,782	587,468	1,388,250
FY2027-2042	13,481,123	5,124,674	18,605,797

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

**NOTE VII 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, 2021
Measurement Date (MD)	June 30, 2022
Measurement Period (MP)	July 1, 2021 to June 30, 2022

**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE VII DISTRICT EMPLOYEE RETIREMENT PLAN (Continued)**

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 the June 30, 2021 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2021 actuarial valuation report. This report is a publically 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 during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and contribution rate of employees.

	<u>Employer Contribution</u>	<u>Employee Contribution</u>	<u>Unfunded Contribution</u>
PEPRA Safety Plan - Bodega Bay	12.78%	13.00%	\$ 4,268
Safety Plan - Bodega Bay	18.17%	8.95%	\$ 133,387
PEPRA Misc. Plan - Bodega Bay	8.63%	6.93%	\$ 4,521
Miscellaneous Plan - Bodega Bay	7.47%	6.75%	\$ 190
Miscellaneous Plan - Sonoma	13.35%	7.96%	\$ 21,268
PEPRA Misc. Plan - Sonoma	7.47%	6.75%	\$ 1,263
PEPRA Safety Plan - Sonoma	12.78%	13.00%	\$ 8,547
Safety Plan - Sonoma	21.84%	8.99%	\$ 903,771

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2021 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020, total pension liability. Both the June 30, 2020, total pension liability and the June 30, 2021, total pension liability were based on the following actuarial methods and assumptions.



**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE VII DISTRICT EMPLOYEE RETIREMENT PLAN (Continued)**

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial 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.

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 a 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.

**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE VII DISTRICT EMPLOYEE RETIREMENT PLAN (Continued)**

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.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>
Global Equity- cap-weighted	30.0%	4.45%
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

**SONOMA COUNTY FIRE DISTRICT**  
 Notes to Basic Financial Statements  
 June 30, 2023 and 2022

**NOTE VII DISTRICT EMPLOYEE RETIREMENT PLAN (Continued)**

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

	<b>Plan Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Plan Net Pension Liability/(Asset) (c) = (a) - (b)</b>
Balance at : 6/30/2021 (MD)	\$ 52,446,164	\$ 39,050,374	\$ 13,395,790
Balance at : 6/30/2022 (MD)	\$ 73,627,449	\$ 63,404,281	\$ 10,223,168
Net Changes during 2021-22	\$ (21,181,285)	\$ (24,353,907)	\$ 3,172,622

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:

	<b>Discount Rate - 1% (5.90%)</b>	<b>Current Discount Rate (6.90%)</b>	<b>Discount Rate + 1% (7.90%)</b>
Plan's Net Pension Liability/(Asset) - Safety	\$ 19,786,208	\$ 9,996,690	\$ 1,995,971
Plan's Net Pension Liability/(Asset) - Miscellaneous	\$ 599,918	\$ 226,478	\$ (80,771)

**SONOMA COUNTY FIRE DISTRICT**  
 Notes to Basic Financial Statements  
 June 30, 2023 and 2022

**NOTE VII DISTRICT EMPLOYEE RETIREMENT PLAN (Continued)**

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, 2023. Other amounts reported as deferred outflows and inflows of resources will be recognized in future periods as shown below.

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of Assumptions	\$ 1,031,176	\$ -
Difference Between Expected and Actual Experience	418,275	111,602
Difference Between Projected and Actual Earnings on Investments	1,620,102	-
Changes in Employer's Proportion	2,322,310	11,750,883
Differences Between Employer's Contribution and Proportionate Share of Contributions	105,096	416,953
Contributions Made Subsequent to the Measurement Date	17,046,650	-
<b>Total</b>	<b>\$22,543,609</b>	<b>\$12,279,438</b>

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

<b>Measurement Period Ended June 30,</b>	<b>Deferred Outflows/(Inflows) of Resources</b>
2024	1,346,438
2025	462,424
2026	648,299
2027	4,397,680
2028	3,409,330
Thereafter	-

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.

**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE VIII 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, 2021. 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 6.85%, reflecting the District’s expectation as of the measurement date.

**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, 2023
Measurement Date	June 30, 2022
Measurement Period	June 30, 2021 to June 30, 2022
Valuation Date	June 30, 2022

**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE VIII OTHER POSTEMPLOYMENT HEALTH BENEFITS (OPEB) (continued)**

**Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2023**

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:

	<b>For Reporting at Fiscal Year Ending June 30, 2023</b>
Total OPEB Liability	\$ 5,862,377
Fiduciary Net Position	<u>(3,494,939)</u>
Net OPEB Liability (Assets)	2,367,438
Deferred (Outflows) Inflows of Resources Due to:	
Assumption Changes	(430,661)
Plan Experience	242,567
Investment Experience	(311,856)
Deferred Contributions	<u>(428,291)</u>
Net Deferred (Outflows) inflows of Resources	<u>\$ (928,241)</u>
Impact on Statement of Net Position, FYE 6/30/2023	<u>\$ 1,439,197</u>
Items Impacting OPEB Expense:	
Service Cost	\$ 92,367
Cost of Plan Changes	-
Interest Cost	341,773
Expected Earnings on Assets	(238,062)
Administrative Expenses	979
Recognized Deferred Resource items:	
Assumption Changes	117,352
Plan Experience	(149,204)
Investment Experience	<u>63,139</u>
<b>OPEB Expense, FYE 06/30/2023</b>	<u><b>\$ 228,344</b></u>

**SONOMA COUNTY FIRE DISTRICT**  
Notes to Basic Financial Statements  
June 30, 2023 and 2022

**NOTE VIII OTHER POSTEMPLOYMENT HEALTH BENEFITS (OPEB) (continued)**

**Expected Long-term Return on Trust Assets**

In March 2022, 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		General Inflation Rate Assumption	6-20 Years	
			Expected Real Rate of Return	Counpound Return Yrs 1-05		Expected Real Rate of Return	Counpound Return Yrs 6-20
Global Equity	49%	2.40%	4.80%	6.80%	2.30%	4.50%	6.80%
Fixed Income	23%	2.40%	-1.00%	1.40%	2.30%	2.20%	4.50%
Global Real Estate (REITs)	20%	2.40%	3.00%	5.40%	2.30%	3.90%	6.20%
Treasury Inflation Protected Securities	5%	2.40%	-1.80%	0.60%	2.30%	1.30%	3.60%
Commodities	3%	2.40%	0.80%	3.20%	2.30%	1.20%	3.50%
Volatility	12%		weighted	5.10%	weighted	weighted	6.30%

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 assumed 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 6.05%.

**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 4.73 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.

**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE VIII 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 fiscal year ending June 30, 2023.

<b>Sonoma County Fire District</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of Assumptions	\$ 525,195	\$ 94,534
Difference Between Expected and Actual Experience	-	242,567
Net Difference Between Projected and Actual Earnings on Investments	311,856	-
Deferred Contributions	428,291	-
<b>Total</b>	<b>\$ 1,265,342</b>	<b>\$ 337,101</b>

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

<b>For the Fiscal Year Ending June 30,</b>	<b>Deferred Outflows/(Inflows) of Resources</b>
2024	31,182
2025	164,810
2067	153,448
2027	150,510
2028	-
Thereafter	-

**Sensitivity of Liabilities to Changes in the Discount Rate**

The discount rate used for the fiscal year-end 2023 is 6.05%. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

<b>Changes in Discount Rate</b>	<b>Current - 1% 5.05%</b>	<b>Current 6.05%</b>	<b>Current + 1% 7.05%</b>
Net OPEB Liability (Assets)	\$ 3,085,645	\$ 2,367,439	\$ 1,763,689



**SONOMA COUNTY FIRE DISTRICT**

Notes to Basic Financial Statements

June 30, 2023 and 2022

**NOTE IX 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 defense of any civil action brought against an officer of the system.

**NOTE X SUBSEQUENT EVENTS**

The District has evaluated after June 30, 2023, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through February 23, 2024, 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, 2023

Revenues	Budgeted Amounts (1)		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Property Taxes	\$ 19,032,000	\$ 19,547,445	\$ 19,796,990	\$ 249,545
Investment Earnings	20,000	20,000	73,293	53,293
Intergovernmental Revenue	5,588,800	6,474,776	6,901,738	426,962
Donations & Reimbursements	100,000	100,000	645,819	545,819
Rent Income	56,500	56,500	98,220	41,720
Charges for Service and Miscellaneous	6,108,500	6,130,250	6,446,249	315,999
Transfers in from reserves	1,354,000	1,952,675	-	(1,952,675)
<b>Total Revenues</b>	<b>32,259,800</b>	<b>34,281,646</b>	<b>33,962,309</b>	<b>(319,337)</b>
<b>Expenditures</b>				
Current:				
Salaries and Employee Benefits	21,625,000	21,889,228	22,970,971	(1,081,743)
Services and Supplies	7,482,561	7,955,547	7,231,500	724,047
Long-term Debt - Principal	1,483,028	1,503,593	873,025	630,568
Long-term Debt - Interest	47,612	47,612	674,011	(626,399)
Capital Outlay	1,221,600	2,885,666	792,585	2,093,081
<b>Total Expenditures</b>	<b>31,859,801</b>	<b>34,281,646</b>	<b>32,542,092</b>	<b>1,739,554</b>
Excess (Deficiency of Revenues Over (Under) Expenditures	399,999	-	1,420,217	1,420,217
Net Change in Fund Balance			1,420,217	
Fund Balance, June 30, 2022			16,818,936	
Net Change in Fund Balance from Consolidation - Note 1			1,302,836	
Fund Balance, June 30, 2023			<u>\$ 19,541,989</u>	

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, 2022

Revenues	Budgeted Amounts (1)		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Property Taxes	\$ 17,781,409	\$ 17,781,409	\$ 17,983,920	\$ 202,511
Investment Earnings	7,500	7,500	31,884	24,384
Intergovernmental Revenue	6,234,094	6,234,094	6,399,816	165,722
Donations & Reimbursements	1,098,017	1,098,017	62,693	(1,035,324)
Rent Income	48,827	48,827	1,497,232	1,448,405
Charges for Service and Miscellaneous	2,166,600	2,166,600	1,819,348	(347,252)
Transfers in from reserves	2,210,422	2,210,422	-	(2,210,422)
<b>Total Revenues and Transfers</b>	<b>29,546,869</b>	<b>29,546,869</b>	<b>27,794,893</b>	<b>(1,751,976)</b>
<b>Expenditures</b>				
Current:				
Salaries and Employee Benefits	18,536,379	20,626,379	20,054,446	571,933
Services and Supplies	3,494,267	4,369,267	3,851,830	517,437
Long-term Debt - Principal	294,363	294,363	313,334	(18,971)
Long-term Debt - Interest	46,273	46,273	77,469	(31,196)
Capital Outlay	1,254,587	2,754,587	2,165,111	589,476
<b>Total Expenditures</b>	<b>23,625,869</b>	<b>28,090,869</b>	<b>26,462,190</b>	<b>1,628,679</b>
Excess (Deficiency of Revenues Over (Under) Expenditures	5,921,000	1,456,000	1,332,703	(123,297)
Other Financing Sources (Uses)				
Deferred Finance Cost			158,250	
Proceeds from Loan			15,000,000	
Pay off the unfunded pension liability			(14,568,599)	
<b>Total Other Financing Sources (Uses)</b>			<b>589,651</b>	
Net Change in Fund Balance			1,922,354	
Fund Balance, June 30, 2021			13,158,035	
Net Change in Fund Balance from Consolidation - Note I			1,738,547	
Fund Balance, June 30, 2022			<b>\$ 16,818,936</b>	

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

**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 Ratios**

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 2023) are shown in the table.

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

**Schedule of Contributions**

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

Fiscal Year Ending	2023	2022	2021	2020	2019
Actuarially Determined Contribution	\$ 333,933	\$ 274,816	\$ 289,395	\$ 305,936	\$ 108,596
Contributions in relation to the actuarially determined contribution	428,291	405,666	536,500	526,219	133,531
Contribution deficiency (excess)	<u>\$ (94,358)</u>	<u>\$ (130,850)</u>	<u>\$ (247,105)</u>	<u>\$ (220,283)</u>	<u>\$ (24,935)</u>
Covered-employee payroll	\$ 2,272,751	\$ 2,978,330	\$ 2,891,583	\$ 2,599,706	\$ 442,150
Net OPEB liability as % of covered employee payroll	18.84%	13.62%	18.55%	20.24%	30.20%

**SONOMA COUNTY FIRE DISTRICT****Notes to the Required Supplementary Information  
June 30, 2023 and 2022****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 Board of Directors  
Staff Report

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Date: April 16, 2024

Topic: EMS Billing Hardship/Compassionate Care Application

**Recommendation:**

Approve the following staff recommendations:

Application 23-453944: Reduce bill to \$500.00

**Financial Impact:**

If approved, \$1,605.00 is the total impact of the request.

**Background:**

The District's Financial Hardship/Compassionate Care Policy provides for modifying of EMS fees based on set criteria, including Federal Poverty guidelines.

Application 23-453944: A financial hardship application was received in December 2023 requesting a reduction or waiver of the ambulance bill. The applicant met the income thresholds of the policy, and the patient was uninsured. A third party insured (auto) held a policy with a limit of \$30,000.00 that was divided among 4 claimants (\$7,500.00 each claimant). Upon review of the attorney's request to reduce the ambulance bill, the district authorized a 50% reduction to the bill, with the hopes of collecting the amount due from the settlement funds. The reduction on the invoice was in the amount of \$2,105.00.

On March 7, 2024, a second request was received from the patient's attorney requesting we further reduce our bill to \$500.00 or waive the bill in its entirety, due to the settlement amount vs. medical bill liens. The additional reduction amount would be \$1,605.00, for a total amount of \$3,710.00.

Upon review of the correspondence with legal counsel, we recommend reducing the bill to \$500.00.

**Attachments:**

1. Sonoma County Fire District Financial Hardship/Compassionate Care Policy.
2. Transport Billing Hardship Applications #23-453944

**Sonoma County Fire District  
Emergency Medical Services  
FINANCIAL HARDSHIP/  
COMPASSIONATE CARE POLICY**

**PURPOSE:**

To establish a Sonoma County Fire District (SCFD) policy that allows the modifying of EMS charges based on current year Department of Health and Human Service Poverty guidelines.

**SCOPE:**

As authorized by Health and Safety Code sections 13917 and 13919, this policy pertains to all patients treated or transported by the Sonoma County Fire District.

Each patient may request one (1) hardship modification per consecutive twelve (12) month period.

SCFD is committed to non-discrimination. This policy applies to all patients without regard for the person's sex, race, color, religion, ancestry, national origin, disability, medical condition, genetic information, marital status, sexual orientation, citizenship, primary language, or immigration status.

**PREFACE:**

EMS charges may be waived, reduced, or a payment plan established, based upon financial hardship, as determined by SCFD. These procedures will ensure a just and fair evaluation of a hardship waiver request and will establish an audit trail for future use.

**PROCEDURES:**

- 1) *No one will EVER be denied necessary medical transport service due to either their inability to pay or a lack of insurance.*
- 2) Every effort will be made to collect from insurance for payment; after insurance makes payment, the District will attempt to collect remaining balance from patient.
- 3) SCFD will address cases of financial hardship on an individual basis.
- 4) Patients who are unable to pay their co-pays, deductibles, who are uninsured, unemployed, homeless, or for other reasons unable to make payments may request a financial hardship review of their EMS charges. Patients, or their designee, shall complete the SCFD "Financial Hardship/Compassionate Care Program Application Form". The form may be requested from Wittman Enterprises, LLC by calling (800) 906-6552, by mail to Wittman Enterprises, LLC P.O. BOX 269110, Sacramento, CA 95826, or downloaded from the SCFD Website:  
[www.sonomacountyfd.org](http://www.sonomacountyfd.org)

- 5) The completed Financial Hardship/Compassionate Care Program application and supporting documentation shall be submitted to Wittman Enterprises.
- 6) When complete, the Financial Hardship/Compassionate Care Program Application Form and supporting documents will be forwarded to the SCFD Board of Directors (or their appointed designee) to make a final decision. The Board of Directors (or their appointed designee) may waive all charges, reduce the charges, establish a payment plan, or deny the request. All final resolutions will be noted on the form.
- 7) SCFD will render a decision on the financial hardship/compassionate care request within 45 days of receipt of the complete application and supporting documentation. No collection activities will progress while an account is under review for hardship/compassionate care consideration.
- 8) If approved for modification, a copy of all documentation will be made and will be held in SCFD files for a period of five years. The original form will be transmitted to the billing company authorizing the modification or elimination of the patient's charges. SCFD will notify the patient in writing as to the final disposition of the Hardship Waiver.
- 9) SCFD will consider **200%** of the current HHS Poverty Guidelines as a guideline in granting a hardship waiver.
- 10) After a final decision has been rendered on the hardship application, SCFD will gather patient demographic information from the patient care report and document this for tracking and reporting purposes. This information will not be considered while the hardship application is under review. The board of directors will receive an annual report that details the past year's hardship activities, including demographic trends.



**SONOMA COUNTY FIRE DISTRICT  
EMERGENCY MEDICAL SERVICES CHARGES  
FINANCIAL HARDSHIP/COMPASSIONATE CARE  
PROGRAM APPLICATION**

**(Note: A hardship application must be submitted for each EMS Financial Hardship/Compassionate Care Fee Adjustment Request)**

Applicant Name:

SSN:

Applicant Address: *Uruapan, Michoacan, Mexico*

Contact Number:

Date of EMS Transport: *07/13/2023*

**Service Requesting:**

- My EMS charges to be waived.
- My EMS charge to be reduced.
- Establishment of a payment plan for my EMS charge that better suits my ability to pay.

Monthly household gross income:

Number of dependents living in household:

In order for your application to be considered for approval, one or more of the below documents must be submitted with your application:

- W-2 withholding statements or unemployment check stubs for past 90 days.
- Paycheck stubs for the past 90 days for all persons employed in the home.
- Income tax return (most recent signed)
- Any other information you wish to provide that will help in our decision-making process.

**Responsible Party (if different from applicant):**

Name:

Relationship:

Address (if different from above applicant):

Contact Number:

In your own words, explain why you are requesting a Hardship Waiver:

Applicant has no health insurance. Other medical expenses in the amount of \$2,275.30 were incurred.

I do hereby request that I, as either the applicant, or the party who is financially responsible for the applicant, be considered for a reduction in the payment responsibilities as they relate to this EMS transport service fee. **By signing this form, I certify that I am uninsured and currently have no insurance which can be billed for this charge. I declare that all of the information contained here within this document, along with all attachments, is true and accurate. Furthermore, I understand that I will be held liable for any false statements and/or information provided, pertaining to this waiver request. I hereby agree to notify the Sonoma County Fire District of any change to the financial status of the applicant, or responsible party, which may affect their ability to pay EMS charges.**

Signature: \_\_\_\_\_

Date: 10/25/2023

Print Name: \_\_\_\_\_

For questions regarding the hardship waiver process, please contact the Sonoma County Fire District at 833-584-7233 or via e-mail at [hflowers@sonomacountyfd.org](mailto:hflowers@sonomacountyfd.org)

Applications with all attachments  
should be mailed to: Wittman  
Enterprises, LLC  
PO BOX 269110  
Sacramento, CA 95826

**Sonoma County Fire District**  
**Balance Sheet**  
 As of April 3, 2024

	Apr 3, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
103-Summit -SCFD-Ambulance	607,195.80
104-Summit-New Operating	16,774.00
105-Summit- (Old) Operating	75,542.01
107-Summit- Payroll	12,554.52
109-Summit- ICS	
Apparatus Replacement Fund	500,000.00
Emergency Fund	2,000,000.00
Emergency Medical Services Fund	4,000,000.00
Equipment Replacement Fund	46,000.00
Facilities Capital Improv. Fund	1,100,000.00
109-Summit- ICS - Other	3,988,346.22
<b>Total 109-Summit- ICS</b>	<b>11,634,346.22</b>
111-Summit-Fire Impact Fee	461,054.13
112-Fire Impact Fees @ TOW	1,541,765.83
Retiree Health Benefit Fund	3,860,796.27
<b>Total Checking/Savings</b>	<b>18,210,028.78</b>
Other Current Assets	58,433.46
<b>Total Current Assets</b>	<b>18,268,462.24</b>
Fixed Assets	18,131,768.94
Other Assets	25,232,184.00
<b>TOTAL ASSETS</b>	<b>61,632,415.18</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	9,518.86
<b>Total Accounts Payable</b>	9,518.86
<b>Other Current Liabilities</b>	
Deferred Revenue	240,738.00
Interest Payable	64,981.00
<b>Total Other Current Liabilities</b>	305,719.00
<b>Total Current Liabilities</b>	<b>315,237.86</b>
<b>Long Term Liabilities</b>	
Apparatus Lease Payable	-259,829.00
Capital Lease Payable - AMB	-23,460.90
Capital Lease Payable Type 3	-30,044.93
Compensated Absences	1,853,535.00
<b>Deferred Inflows of Resources</b>	
Deferred Inflows-OPEB	938,883.00
Deferred Inflows-Pension	8,318,486.00
<b>Total Deferred Inflows of Resources</b>	<b>9,257,369.00</b>

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04/03/24  
Accrual Basis

Sonoma County Fire District  
**Balance Sheet**  
As of April 3, 2024

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	<u>Apr 3, 24</u>
Net OPEB Liability	1,823,541.00
Net Pension Liability	13,395,790.00
Note Payable-Current Portion	809,025.00
Note Payable - Webster Bank	<u>15,712,723.00</u>
Total Long Term Liabilities	<u>42,538,648.17</u>
Total Liabilities	42,853,886.03
Equity	<u>18,778,529.15</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>61,632,415.18</u></u></b>

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04/03/24  
Accrual Basis

**SCFD Emergency Medical Services Enterprise Fund**  
**Balance Sheet**  
As of April 3, 2024

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	<u>Apr 3, 24</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
SCFD-EMS-Enterprise Fund (New)	<u>82,861.71</u>
Total Checking/Savings	<u>82,861.71</u>
Total Current Assets	<u>82,861.71</u>
<b>TOTAL ASSETS</b>	<u><b>82,861.71</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	<u>82,861.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>82,861.71</b></u>

## Sonoma County Fire District 2023-2024 FY Budget vs. Actual -SCFD

Ordinary Income/Expense	Jul 1, '23 - Apr 3, 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>10 - Taxes</b>				
1000 Property Taxes- CY Secured	6,466,205.45	11,963,113.00	-5,496,907.55	54.1%
1001 CY Special Tax	4,592,695.06	8,424,689.00	-3,831,993.94	54.5%
1008 RDA Increment	-508,384.67	-948,534.00	440,149.33	53.6%
1011 Prop Tax Collection Fee		-125,000.00	125,000.00	
1014 AB 1290 RDA Pass-Through	149,660.48	275,605.00	-125,944.52	54.3%
1017- Residual Prop Tax	324,635.08	672,019.00	-347,383.92	48.3%
1020 Prop Taxes- CY Supp	99,719.63	198,000.00	-98,280.37	50.4%
1040 Prop Taxes- CY Unsecure	372,984.15	360,958.00	12,026.15	103.3%
1061 PY Special Tax	62,378.57	125,000.00	-62,621.43	49.9%
<b>Total 10 - Taxes</b>	<b>11,559,893.75</b>	<b>20,945,850.00</b>	<b>-9,385,956.25</b>	<b>55.2%</b>
<b>17- Use of Money/Property</b>				
1700 Interest on Pooled Cash	51,122.69	42,000.00	9,122.69	121.7%
1800 Rents & Concessions	52,175.88	70,573.00	-18,397.12	73.9%
<b>Total 17- Use of Money/Property</b>	<b>103,298.57</b>	<b>112,573.00</b>	<b>-9,274.43</b>	<b>91.8%</b>
<b>20- Intergovernmental Revenues</b>				
2300-GEMT Revenue	17,437.88		17,437.88	100.0%
2440 ST HOPTR	8,674.63	28,000.00	-19,325.37	31.0%
2495- County Abatement Program	34,800.00	100,000.00	-65,200.00	34.8%
2496-Grants-County of Sonoma		174,664.00	-174,664.00	
2500 Grant Income	1,000,000.00	1,116,569.00	-116,569.00	89.6%
2600-County Tax Exchange	5,359,447.39	5,295,626.00	63,821.39	101.2%
2700- Town of Windsor		126,000.00	-126,000.00	
2750 Federal Grant	50,000.00	1,299,046.00	-1,249,046.00	3.8%
2900 Refunds- ST Wages	667,042.27		667,042.27	100.0%
2905 Refunds- ST Other	287,506.18		287,506.18	100.0%
2906 Refunds- ST Apparatus	110,549.30		110,549.30	100.0%
<b>Total 20- Intergovernmental Revenues</b>	<b>7,535,457.65</b>	<b>8,139,905.00</b>	<b>-604,447.35</b>	<b>92.6%</b>
<b>30- Charges for Services</b>				
3145 Plans & Specs	69,460.72	241,000.00	-171,539.28	28.8%
3600 Reach Helicopter Program	90,000.00	180,000.00	-90,000.00	50.0%
3670- Ambulance Billings	3,250,048.76	4,121,872.00	-871,823.24	78.8%
<b>Total 30- Charges for Services</b>	<b>3,409,509.48</b>	<b>4,542,872.00</b>	<b>-1,133,362.52</b>	<b>75.1%</b>
<b>40- Miscellaneous Revenue</b>				
4040 Misc. Revenue	52,117.01	58,750.00	-6,632.99	88.7%
4041 Graton Rancheria	524,283.00	1,048,566.00	-524,283.00	50.0%
4103 Work Comp Reimbursement	306,954.95	200,000.00	106,954.95	153.5%
4104 Insurance reimbursement	10,739.56		10,739.56	100.0%
4600 Sale of Fixed Asset	4,000.00		4,000.00	100.0%
<b>Total 40- Miscellaneous Revenue</b>	<b>898,094.52</b>	<b>1,307,316.00</b>	<b>-409,221.48</b>	<b>68.7%</b>
<b>Total Income</b>	<b>23,506,253.97</b>	<b>35,048,516.00</b>	<b>-11,542,262.03</b>	<b>67.1%</b>
<b>Expense</b>				
<b>50 Salaries/Employ Benefits</b>				
5906 Volunteer Firefighters	900.00	30,000.00	-29,100.00	3.0%
5907 Apprentice Firefighters	27,200.00	60,000.00	-32,800.00	45.3%
5910 Perm Position	9,815,999.82	14,098,129.00	-4,282,129.18	69.6%
5912 Overtime	2,649,936.29	1,756,000.00	893,936.29	150.9%
5913 On-Call Stipends	75,725.00	109,500.00	-33,775.00	69.2%

## Sonoma County Fire District 2023-2024 FY Budget vs. Actual -SCFD

	Jul 1, '23 - Apr 3, 24	Budget	\$ Over Budget	% of Budget
5914 Overtime-ST	534,508.89		534,508.89	100.0%
5916 OT ST Coverage	156,258.86		156,258.86	100.0%
5918 OOC Strike Team OT	2,777.96		2,777.96	100.0%
5921 Overtime- Work Down	129,888.71		129,888.71	100.0%
5923 PERS District Expense	2,186,832.38	2,697,381.00	-510,548.62	81.1%
5924 Medi/FICA	181,661.13	247,331.00	-65,669.87	73.4%
5929- Retiree Health Insurance	186,457.16	247,084.00	-60,626.84	75.5%
5930 Health Insurance	1,695,441.48	2,194,200.00	-498,758.52	77.3%
5931 Disability Insurance	30,508.00	35,805.00	-5,297.00	85.2%
5932 Dental Insurance	139,398.40	177,833.00	-38,434.60	78.4%
5933 Life Insurance	8,983.43	7,487.00	1,496.43	120.0%
5934 Vision Insurance	7,721.99	9,929.00	-2,207.01	77.8%
5935 Unemployment Insure	20,385.53	25,951.00	-5,565.47	78.6%
5940 Worker's Comp Premium	1,154,235.75	1,526,443.00	-372,207.25	75.6%
5969- Deferred Comp	39,775.00	48,600.00	-8,825.00	81.8%
5971- PTO Payout	381,872.73	300,000.00	81,872.73	127.3%
5972 Medical Stipend	20,862.00	27,816.00	-6,954.00	75.0%
5999- Planned Salary Savings		-66,000.00	66,000.00	
<b>Total 50 Salaries/Employ Benefits</b>	<b>19,447,330.51</b>	<b>23,533,489.00</b>	<b>-4,086,158.49</b>	<b>82.6%</b>
<b>60 - Services/Supplies</b>				
6021 Uniform Expense	88,224.15	101,000.00	-12,775.85	87.4%
6022 Safety Clothing	116,516.59	192,780.00	-76,263.41	60.4%
6040 Communications	40,725.53	170,000.00	-129,274.47	24.0%
6060 Food	15,194.95	15,000.00	194.95	101.3%
6084 Janitorial Supplies	20,685.65	25,000.00	-4,314.35	82.7%
6100-Insurance	364,938.20	416,650.00	-51,711.80	87.6%
6140 Maintenance Equip. & Appar	263,904.28	335,200.00	-71,295.72	78.7%
6154 Maintenance-Hose Replace	224,701.46	287,262.00	-62,560.54	78.2%
6180 Maintenance Buildings/Imp.	93,097.16	126,415.00	-33,317.84	73.6%
6261 Medical Supplies	119,999.72	322,397.00	-202,397.28	37.2%
6280 Memberships	26,713.92	24,900.00	1,813.92	107.3%
6300 Prevention Materials	27,118.60	44,000.00	-16,881.40	61.6%
6400 Office Expense	11,935.23	20,000.00	-8,064.77	59.7%
6410 Postage	2,710.49	5,500.00	-2,789.51	49.3%
6457 Computer Charges	233,969.63	349,147.00	-115,177.37	67.0%
6461 Employee Wellness Programs	41,647.03	186,325.00	-144,677.97	22.4%
6462- Furniture	81,223.75	118,500.00	-37,276.25	68.5%
6463 Resource Materials	24,192.16	56,500.00	-32,307.84	42.8%
6500 Professional Services	1,492,026.02	2,673,664.00	-1,181,637.98	55.8%
6501 Abatement Contractors	30,033.50	61,000.00	-30,966.50	49.2%
6526 Dispatch Services	94,123.72	108,110.00	-13,986.28	87.1%
6587 LAFCO charges	23,584.00	36,500.00	-12,916.00	64.6%
6610 Legal Services	128,869.19	175,000.00	-46,130.81	73.6%
6630 Audit/Accounting Services	24,975.00	17,000.00	7,975.00	146.9%
6633 Payroll Expense	13,139.90	18,000.00	-4,860.10	73.0%
6634 Bank Service Charges	1,486.90	500.00	986.90	297.4%
6666- Ambulance Charges	111,830.84	152,000.00	-40,169.16	73.6%
6667-Ambulance Transport Cost	285,171.16	434,922.00	-149,750.84	65.6%
6669-GEMT QAF Expense	59,688.21		59,688.21	100.0%
6800 Public/Legal Services	1,650.00	2,500.00	-850.00	66.0%
6820 Rent/Leases Equipment	45,096.15	55,738.00	-10,641.85	80.9%
6880 Small Tools/Instruments	137,141.88	169,800.00	-32,658.12	80.8%
6881 Safety Equipment	52,729.80	137,000.00	-84,270.20	38.5%

## Sonoma County Fire District 2023-2024 FY Budget vs. Actual -SCFD

Accrual Basis

	Jul 1, '23 - Apr 3, 24	Budget	\$ Over Budget	% of Budget
7000-Grant Expenses	15,098.65	61,171.00	-46,072.35	24.7%
7005 - Election Costs		150,000.00	-150,000.00	
7120 Training-in-Service	143,167.82	235,900.00	-92,732.18	60.7%
7150- Employee Recognition	4,295.79	5,000.00	-704.21	85.9%
7201 Gas/Oil	151,254.61	185,000.00	-33,745.39	81.8%
7250 Reimbursable Expense-ST	25,667.76		25,667.76	100.0%
7300 Travel/Transportation	16,864.72	50,000.00	-33,135.28	33.7%
7320 Utilities	238,239.64	324,000.00	-85,760.36	73.5%
<b>Total 60 - Services/Supplies</b>	<b>4,893,633.76</b>	<b>7,849,381.00</b>	<b>-2,955,747.24</b>	<b>62.3%</b>
<b>75 - Long Term Debt</b>				
7910 LT Debt Principal	657,923.64	920,556.00	-262,632.36	71.5%
7930 Interest on LT Debt	347,557.76	650,541.00	-302,983.24	53.4%
<b>Total 75 - Long Term Debt</b>	<b>1,005,481.40</b>	<b>1,571,097.00</b>	<b>-565,615.60</b>	<b>64.0%</b>
<b>85 - Capital Expenditures</b>				
8510 Buildings/Equipment	241,450.57	636,336.00	-394,885.43	37.9%
8560 Equipment	284,465.70	3,181,213.00	-2,896,747.30	8.9%
8570 CERBT Contributions		100,000.00	-100,000.00	
<b>Total 85 - Capital Expenditures</b>	<b>525,916.27</b>	<b>3,917,549.00</b>	<b>-3,391,632.73</b>	<b>13.4%</b>
<b>Total Expense</b>	<b>25,872,361.94</b>	<b>36,871,516.00</b>	<b>-10,999,154.06</b>	<b>70.2%</b>
<b>Net Ordinary Income</b>	<b>-2,366,107.97</b>	<b>-1,823,000.00</b>	<b>-543,107.97</b>	<b>129.8%</b>
<b>Net Income</b>	<b>-2,366,107.97</b>	<b>-1,823,000.00</b>	<b>-543,107.97</b>	<b>129.8%</b>



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**SCFD Emergency Medical Services Enterprise Fund**  
**Budget vs. Actual**  
**July 1, 2023 through April 3, 2024**

04/03/24

Accrual Basis

	<u>Jul 1, '23 - Apr 3, 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>30- Charges for Services</b>	0.00	0.00	0.00	0.0%
<b>3670 - Ambulance Billings</b>	73,779.38	14,872,000.00	-14,798,220.62	0.5%
<b>3671 - Charges for Svcs (Other)</b>	0.00	275,000.00	-275,000.00	0.0%
<b>Transfer In - From SCFD Amb</b>	3,000,000.00	0.00	3,000,000.00	100.0%
<b>Total Income</b>	<u>3,073,779.38</u>	<u>15,147,000.00</u>	<u>-12,073,220.62</u>	<u>20.3%</u>
<b>Expense</b>				
<b>60- Services/Supplies</b>	0.00	0.00	0.00	0.0%
<b>6100- Insurance</b>	40,000.00	25,000.00	15,000.00	160.0%
<b>6457 -Computer/Software Charges</b>	0.00	185,000.00	-185,000.00	0.0%
<b>6500- Professional/Special Serv</b>	2,268,673.87	11,700,000.00	-9,431,326.13	19.4%
<b>6526- Dispatch</b>	0.00	897,000.00	-897,000.00	0.0%
<b>6573- Program Admin. Reimb.</b>	9,557.19	450,000.00	-440,442.81	2.1%
<b>6610- Legal Services</b>	357,888.78	100,000.00	257,888.78	357.9%
<b>6630- Audit/Accounting Services</b>	0.00	25,000.00	-25,000.00	0.0%
<b>6666- Ambulance Charges</b>	2,397.83	490,000.00	-487,602.17	0.5%
<b>7006- EMS Agency Expenses</b>	0.00	525,000.00	-525,000.00	0.0%
<b>7007- FRALS Expenses</b>	312,500.00	750,000.00	-437,500.00	41.7%
<b>Payroll Expenses</b>	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<u>2,991,017.67</u>	<u>15,147,000.00</u>	<u>-12,155,982.33</u>	<u>19.7%</u>
<b>Net Income</b>	<u><u>82,761.71</u></u>	<u><u>0.00</u></u>	<u><u>82,761.71</u></u>	<u><u>100.0%</u></u>