



## AGENDA

**Monday, September 22, 2025, 4pm**

### Regularly Scheduled Meeting of the Board of Directors

**Location:** CLSD, Bill Platt Training Room, 38901 Ocean Drive, Gualala, CA 95445

*Board meetings will also be available via teleconference.*

**Meeting Link:** <https://us06web.zoom.us/j/87246626584?pwd=GaQE6pNq26ybv82zOI3CREPc7NbDk.1>

**Meeting Code:** 871 1739 4941

**Password:** 366982

1. Call to Order Beaty
2. Adoption of the Agenda Beaty
3. Minutes Approval:  
    August 25, 2025 Board Meeting Beaty
4. Privilege of the Floor
5. New Business:
  - a. Purdue Pharma Settlement vote—ACTION ITEM Golly
  - b. Sonoma County LAFCO new Director vote—ACTION ITEM Golly
6. Old Business:
  - a. Regional Merger Discussion Golly
  - b. Final Audit Presentation—ACTION ITEM Golly
7. Committee Reports:
  - a. Finance Golly
  - b. Fundraising Tittle
  - c. Executive Beaty
  - d. Governance Schwartz
  - e. Communications Bower
  - f. RCMS Tilles
  - g. MHA Tittle/Beaty
  - h. District/Operations Golly
8. Shout Out: Open
9. **NEXT BOD MEETINGS:**  
    October 27, 2025  
    November 24, 2025
10. Adjourn

# **AST LIFE SUPPORT DISTRICT**

PO Box 1056 • Gualala, CA 95445  
(707) 884-1829 Ph, (707) 884-9119 Fax  
[www.clsd.ca.gov](http://www.clsd.ca.gov)

## **Board of Directors MEETING MINUTES Monday, August 25, 2025 4pm**

**Location:** CLSD, Bill Platt Training Room, 38901 Ocean Drive, Gualala, CA 95445

**Teleconference Meeting Link:**

<https://us06web.zoom.us/j/87246626584?pwd=GaQEp6pNq26ybv82zOl3CREPc7NbDk.1>

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**BOD Present:** President Geoff Beaty, Secretary Naomi Schwartz, Director Julie Bower, Director Julia Damasco, Director Susan Sandoval, Director Leslie Tittle. Director Tilles, absent.

**Visitors:** Leslie Bates, Ara Chakrabarti, Drew McCalley, Christie MacVitie (via Zoom)

**Staff Present:** EMS Chief Bronwyn Golly, Executive Administrator Cobre Hernandez

**Minutes by:** EA Cobre Hernandez

Meeting called to order at 4:00pm by President Beaty.

After review by the BOD, Secretary Schwartz made a motion to accept the agenda.

The motion was seconded by Director Bower.

**The motion was approved.**

After review by the BOD, Secretary Schwartz made a motion to accept the July 28, 2025 Meeting Minutes.

The motion was seconded by Director Tittle.

**The motion was approved.**

### **1. Privilege of the Floor**

Leslie Bates thanked CLSD for letting RCMS use the training room this week for their CEO interviews.

## **2. New Business**

### **a. Urgent Care Quarterly Report – RCMS**

CEO Ara Chakrabarti, CFO Christie MacVitie, and Board Treasurer Drew McCalley presented the RCMS Quarterly Report on the Urgent Care contract.

- In the period from April – June, Urgent Care visits were down. Some of that can be attributed to the natural ebb and flow of visits. There were a lot of flu and covid visits in the preceding period. RCMS Primary Care was also fully staffed in the 4<sup>th</sup> Quarter and some patients likely were able to make appointments with Primary Care rather than relying on Urgent Care.
- They are likely seeing fewer visits from patients because of fear of ICE. They have received anecdotes that patients are visiting much later in their illness cycle, and some patients have expressed fear about disclosing information.
- The indirect costs (administrative costs) were so low this Quarter due to the Employer Retention Tax Credit. Other than that, the other reported numbers are in line with expectations. As of June, they have received \$700,000 from the Credit.

### **b. Resolution 2025-B Resolution Regarding a Continued Financing Agreement for a Line of Credit with Exchange Bank**

**The resolution was introduced by Director Bower and seconded by Director Damasco. The resolution was approved.**

### **c. Final Audit Presentation**

The Board will review the final audit and will vote to accept the findings at the September Board Meeting.

## **3. Old Business:**

### **a. Regional Merger Discussion**

A follow up meeting has been scheduled for September 25. Redwood Coast FPD and North Coast FPD have decided to join the meeting.

### **b. Resolution 2025-A Adoption of FY2025/2026 Ambulance Rates**

**The resolution was introduced by President Beaty and seconded by Director Bower. The resolution was approved.**

### **c. Resolution 2025-C Adoption of the Final Budget for Fiscal Year 2025/2026**

Before the vote, there was a discussion about the revenue gaps that need to be closed in the budget by fundraising and donations. President Beaty stated that increasing fundraising is the only option to cutting services. Treasurer Tilles, who was unable to attend, addressed the

Board in a letter about the budget about the need for the Board to become more actively engaged in bringing in funds. Some Directors expressed discomfort at asking for money directly and other Directors shared their personal experience with fundraising.

**The resolution was introduced by Director Schwartz and seconded by Director Tittle. The resolution was approved.**

#### **d. Bylaws Review**

Secretary Schwartz updated the Board on the Governance Committee's review of the Bylaws. Changes to the Bylaws were made in 2024 but the final approved version was misplaced. The Governance Committee is taking this time to review the Bylaws again and make any updates necessary. The Committee had the following questions for the Board:

- Article 1: Section 1 - Can we simplify this language? Or must we state that Board members must be both a resident and a registered voter? **The language must remain since its source is CLSD's enabling legislation.**
- Article 1: Section 2 - The bylaws currently say that the President shall appoint a Nominating Committee in the case of a Board vacancy. Can we change this to say that the Executive Committee will work to fill the vacancy, eliminating the Nominating Committee? **There were no objections to removing the Nominating Committee and assigning responsibility of fulfilling Board vacancies to the Executive Committee.**

#### **4. Committee Reports:**

##### **a. Finance**

- Accounting consultant Andrea Drew is working on developing new cash flow reports. There will be new reports available for the September Board Meeting.
- We will be moving from QuickBooks Desktop to QuickBooks Online for our accounting software. The migration to the new platform will happen in early September, and it will save us a significant amount in our subscription cost. QuickBooks Desktop is currently \$384.81/month. QuickBooks Online will cost \$80.50/month for the first year.
- It came to our attention that there has been movement on the Purdue Pharma Bankruptcy Settlement. We filed a claim in July 2020 after receiving notice from Mendocino County that CLSD had a potential claim of more than \$1.6M. Other claimants have recently received a ballot for a September vote on the current restructuring plan. We did not receive a ballot and are currently tracking it down. Director Damasco has experience with restructuring after large settlements and will reach out to her contact at Kroll, the company managing the Purdue Pharma restructuring.
- Ambulance calls were up in July. Traffic accidents have surpassed falls as the reason for the majority of calls.

## **b. Fundraising**

Director Tittle gave a report on the first Fundraising Committee and our first event at Art in the Redwoods.

- We were at Art in the Redwoods on both Saturday and Sunday of that weekend. Most people she spoke to believed that the ambulance was part of RCMS. Both days were staffed by crew and BOD members including Lieutenant Meg Rosecrans and EMTS Dominic Camozzi and Daniel Sexton. They brought our smaller ambulance, which was parked next to the booth.
- Some ideas for fundraising that came from the Committee meeting:
  - ✓ 2x/year newsletter. We started a mailing list at Art in the Redwoods.
  - ✓ Ramping up the communications to the community on our website and social media
  - ✓ Identify people who have every given us donations previously
  - ✓ Finding people who have experienced an extraordinary service from CLSD
  - ✓ Planning regular events for our 40<sup>th</sup> Anniversary next year
  - ✓ Looking for community members that don't want to be on the board but would be willing to volunteer for the fundraising committee

Director Bower mentioned the monthly summaries of stats that have been posted on the CLSD social media. Lieutenant Rosecrans does them periodically. She suggested we include donation information with the post that encourages patients or their loved ones who have specifically been a part of those stats to consider supporting CLSD financially.

## **c. Executive**

There is nothing to report at this time.

## **d. Governance**

See the discussion about the bylaws above.

## **e. Communications**

There is nothing to report at this time.

## **f. RCMS**

See the RCMS Quarterly Report above.

## **g. MHA**

The MHA Mobile Clinic has launched. Feedback from patients have been very good so far. The Point Arena school and coaches were very grateful because the clinic was able to park at the high school to perform sport physicals. Director Bower suggested that it would be helpful

for parents if the clinic was able to do sports physicals for the elementary school students as well.

#### **h. District/Operations**

Chief Golly gave an update:

- Three EMTs at CLSD are paramedic students. Katherine Wells and Dominic Camozzi have just started their internships. Sally Foster finished her first semester of didactic studies and did part of her clinical in this summer. She's starting her second semester of didactic this fall.
- The RCMS CEO interviews are currently taking place. Chief Golly will be attending the final interviews this week.
- Covelo is really struggling with EMT staffing. They are very remote and partially located in the Round Valley Indian Reservation. A local paramedic who works at Ukiah Fire is organizing an EMT program and has come to CLSD to sponsor an EMT class as we did for Laytonville. We charge \$50 per student to cover the cost of monitoring the class by Training Lieutenant Tina Daniels. They have 15 potential students. President Beaty suggested that this would be good material for an Independent Coast Observer article. Director Bower asked about the driving time. It is about 4 ½ hours from Gualala.

#### **Shout Out:**

Director Damasco would like to give a shout out to EA Hernandez and Chief Golly for all the work they've been doing to maintain the finances of the District.

#### **NEXT BOD MEETINGS:**

September 22, 2025

October 27, 2025

**The meeting was adjourned at 5:47pm.**

**July 1, 2025**

*RE: In re Purdue Pharma L.P., et al., Chapter 11 Case No. 19-23649 (SHL) (Bankr. S.D.N.Y.)*

**TO ALL HOLDERS OF CLAIMS ENTITLED TO VOTE ON THE PLAN:**

Purdue Pharma L.P. and its affiliates that are debtors and debtors in possession (collectively, the “**Debtors**”) each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the Southern District of New York (the “**Court**”) on September 15, 2019.

You have received this letter and the enclosed materials because you are entitled to vote on the *Thirteenth Amended Joint Chapter 11 Plan of Reorganization of Purdue Pharma L.P. and Its Affiliated Debtors* (as modified, amended, or supplemented from time to time, the “**Plan**”). On June 20, 2025 the Court entered an order (the “**Disclosure Statement Order**”) (a) authorizing the Debtors to solicit acceptances for the Plan; (b) approving the *Disclosure Statement for Thirteenth Amended Joint Chapter 11 Plan of Reorganization of Purdue Pharma L.P. and Its Affiliated Debtors* (the “**Disclosure Statement**”) <sup>1</sup> as containing “adequate information” pursuant to section 1125 of the Bankruptcy Code; (c) approving the solicitation materials and documents to be included in the solicitation packages (the “**Solicitation Package**”); and (d) approving procedures for soliciting, receiving, and tabulating votes on the Plan, and for filing objections to the Plan.

As explained in the enclosed Disclosure Statement, under the Plan, billions of dollars will flow into trusts established for the benefit of states and localities, Native American Tribes, hospitals, emergency room physicians, public schools, third-party payors and insurance carriers, children with a history of Neonatal Abstinence Syndrome and their guardians, and personal injury claimants.

Pursuant to a settlement negotiated among the Debtors, the Sacklers and multiple key creditor constituencies, the Sacklers will be required to pay up to \$6.5 billion in the aggregate over the course of 15 years, with \$1.5 billion due on the Effective Date of the Plan. The Sacklers will also contribute 90% of the net sale proceeds from the sale of their non-U.S. pharmaceutical companies in an amount up to \$500 million, if such proceeds exceed \$4.3 billion. These contributions will be distributed to creditors through the trusts described above, with approximately one-third (i.e., ~\$2.17 billion) of such settlement payments allocated to the settlement of estate claims held by the Debtors and approximately two-thirds (i.e., ~\$4.33 billion) of such settlement payments allocated to the settlement of direct claims held by creditors who elect to settle such claims.<sup>2</sup> Those

<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Plan or Disclosure Statement, as applicable.

<sup>2</sup> These “distinctions” have no legal or other significance beyond governing the way distributions are made under the Plan and under the direct settlements; as Section 5.2(d) of the Plan states, in pertinent part “[t]he ‘allocation’ of dollars between the Shareholder Direct Settlement Portion of any Distribution and the Estate Distributions is part of an overall compromise and settlement under Bankruptcy Rule 9019 between the

creditors who elect to grant the Third-Party Releases under the Plan and release their direct claims against the Sacklers and certain other related parties will receive larger distributions, while creditors who do not elect to grant the Third-Party Releases will receive only their share of the estate settlement value, should their claims against the Debtors ultimately be allowed. The Sacklers have also agreed to a number of other non-monetary terms as part of the settlement, which are described in greater detail in the Disclosure Statement.

Purdue Pharma will be dissolved and cease to exist. On or immediately after the Effective Date, the Debtors' businesses will be transferred to Knoa Pharma LLC ("**Knoa Pharma**"), a newly created company that will be wholly owned by a newly formed charitable foundation. Knoa Pharma's mission includes the development of opioid overdose reversal and addiction treatment medications, and will be authorized to deliver an unlimited amount of such medications at cost when development is complete. In short, the Plan fulfills the goal of directing as much of the value of the Debtors' assets as possible to combatting the opioid crisis in this country.

In addition to this cover letter, the enclosed materials comprise your Solicitation Package, and were approved by the Court for distribution to holders of Claims in connection with the solicitation of votes to accept the Plan. The Solicitation Package consists of the following:

- a. the notice of the hearing to consider confirmation of the Plan;
- b. a copy of the Solicitation and Voting Procedures;
- c. a Ballot, together with detailed voting instructions and a pre-addressed, postage pre-paid return envelope;
- d. this letter;
- e. a flash drive containing each of the following materials:
  - (1) the Disclosure Statement Order, as entered by the Court;
  - (2) the Disclosure Statement, as approved by the Court (with the Plan annexed thereto); and
- f. such other materials as the Court may direct.

Mediation Parties . . . and upon confirmation of this Plan will be deemed to be a settlement . . . in which, among other things, the Shareholder Payment Parties are providing up to \$6.5 billion in consideration over 15 years. The 'allocation' is intended by the . . . Mediation Parties to, among other things, facilitate the distribution of proceeds for opioid abatement, victim compensation, and other permitted uses under the Plan, and otherwise. All such parties . . . ha[ve] agreed that neither the settlement amount nor the 'allocation' . . . reflects any concession or agreement by any party as to the strength, validity, merits, collectability, amount, or otherwise of the Shareholder Released Estate Claims or of the Shareholder Released Direct Claims or any defenses to the Shareholder Released Estate Claims or the Shareholder Released Direct Claims, and if for whatever reason the agreement in principle is not consummated, neither the settlement amount nor the 'allocation' shall be cited or used by . . . any party to the Shareholder Settlements or any other Mediation Party—for any purpose whatsoever in any pleading or proceeding wherever or whenever."

The materials in the Solicitation Package are intended to be self-explanatory. Should you have any questions, please feel free to contact Kroll Restructuring Administration LLC, the Solicitation Agent retained by the Debtors in the chapter 11 cases (the “**Solicitation Agent**”), by (a) calling the Debtors’ restructuring hotline at (844) 217-0912 (U.S./Canada, toll-free) or +1 (347) 859-8093 (international, toll); (b) visiting the Debtors’ restructuring website at <https://restructuring.ra.kroll.com/purduepharma>; (c) writing to Purdue Pharma Ballot Processing, c/o Kroll Restructuring Administration LLC, 850 Third Avenue, Suite 412, Brooklyn, NY 11232; and/or (d) emailing [purduepharmainfo@kroll.com](mailto:purduepharmainfo@kroll.com) (with “Purdue Pharma Solicitation Inquiry” in the subject line). You may also obtain copies of any pleadings filed in the chapter 11 cases at no charge at <https://restructuring.ra.kroll.com/purduepharma> or by contacting the Solicitation Agent by any of the means listed above. Please be advised that the Solicitation Agent is authorized to answer questions about, and provide additional copies of solicitation materials, but may **not** provide legal advice or advise you as to whether you should vote to accept or reject the Plan.

**You are receiving this letter because you are entitled to vote on the Plan. Therefore, you should read this letter carefully and discuss it with your attorney. If you do not have an attorney, you may wish to consult one.**

The Debtors and Official Committee of Unsecured Creditors, the Ad Hoc Committee of Governmental and Other Contingent Litigation Claimants, the States AG Negotiating Group, the Multi-State Governmental Entities Group, the Native American Tribes Group, the Ad Hoc Group of Individual Victims, the Ad Hoc Group of Hospitals, the Third-Party Payor Group, the NAS Committee, and the Public School District Claimants all support confirmation of the Plan. This level of consensus is extraordinary, given the nature of the litigation against certain Debtors and the differing views on fundamental settlement and allocation issues held over time by the various supporting stakeholders. **The Debtors and many other stakeholder groups, including the Official Committee of Unsecured Creditors, urge all holders of Claims entitled to vote on the Plan to vote to accept the Plan.**

# SONOMA LOCAL AGENCY FORMATION COMMISSION

111 SANTA ROSA AVENUE, SUITE 240, SANTA ROSA, CA 95404

(707) 565-2577

[www.sonomalafco.org](http://www.sonomalafco.org)

RECEIVED  
SEP 9 2025

September 25<sup>th</sup>, 2025

We are writing to urge your agency to cast a vote for the selection of an Alternate Independent Special District representative for the Sonoma Local Agency Formation Commission.

Election materials were distributed in July to 35 special districts throughout Sonoma County. As of the August 16, 2025, deadline, only sixteen districts have submitted their ballots for the current election.

The Commission is now extending the deadline for ballot submissions to **October 15th, 2025**, which is the longest period that can be proscribed according to code. We are including a copy of the original election materials for your consideration and use. Please note that while a formal decision from your board is preferred, the only requirement for the ballot is an authorization by your chief executive.

Please consult with your board chair and cast a ballot as soon as possible – it is crucial to the Commission that independent special districts are duly represented.

Mark Bramfitt

Executive Officer

# SONOMA LOCAL AGENCY FORMATION COMMISSION

## BALLOT

Special District Alternate Member Term of Office Ending May 2028

1. Vote for only one candidate for Special District Alternate Member.
2. The presiding officer or his/her designated alternate, acting on behalf of the district, must cast the district's vote by marking the space to the right of a candidate's name and then complete, sign, and date the certification.
3. Place the marked ballot sheet and certification into the envelope provided and mail to Sonoma LAFCO, Po Box 1428, SANTA ROSA, CA 95404. Ballot sheet and certification may be emailed to [Kasandra.bowen@sonoma-county.org](mailto:Kasandra.bowen@sonoma-county.org), to meet deadline requirements. However, originals must be mailed to the LAFCO office as soon as possible thereafter.
4. **Submit ballot and certification by Wednesday, October 15, 2025**

### **VOTE**

Joseph Conway, Bodega Bay PUD

\_\_\_\_\_

William Norton, Sonoma Valley Fire District

\_\_\_\_\_

### **CERTIFICATION**

I certify, under penalty of perjury, that I, \_\_\_\_\_  
(Print Name of Presiding Officer or Alternate)

I am the Presiding Officer of \_\_\_\_\_,  
(Print Name of Special District)

or his/her designated alternate, and I am authorized by my district to cast the district's vote for Special District Representative to the Local Agency Formation Commission in this election.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Signature)

# SONOMA LOCAL AGENCY FORMATION COMMISSION

575 ADMINISTRATION DRIVE, ROOM 104A, SANTA ROSA, CA 95403  
(707) 565-2577 FAX (707) 565-3778  
www.sonomalafco.org

## APPLICATION FOR SPECIAL DISTRICT REPRESENTATIVE (ALTERNATE)

This application has been designed to provide pertinent information about each candidate applying for the position of the Alternate Special District Representative to LAFCO. Please read the application carefully and type your responses or print in ink. Additional pages may be included as necessary. An electronic version is available online at [www.sonomalafco.org](http://www.sonomalafco.org)

Note: Candidates for this position may be board members from any independent special district.

Date Submitted: MAY 21, 2025  
Name: JOSEPH CONWAY  
Address: 21413 HERON DR, BODEGA BAY, CA 94923  
Phone(s): 707-322-2652  
Email: BODEGATOE@ICLOUD.COM  
Name of District You Represent: BODEGA BAY PUD  
Date of Most Current Election/Appointment: APRIL 2023  
Date Term Expires: DECEMBER 2027  
Total years with District: 3 YEARS  
Total Years Associated with Government/ Community Service: 15 YEARS  
List any other agencies/special Districts you have been or are currently involved with:  
SEE ATTACHED

List Community Service Activities including Names of Organizations and Dates of Service:

SEE ATTACHED

## SONOMA LOCAL AGENCY FORMATION COMMISSION

Have you attended LAFCO meetings? If yes, when?

No

Please explain why you want to serve on the Sonoma Local Agency Formation Commission (LAFCO).

SEE ATTACHED

From your perspective, explain the purpose of LAFCO:

SEE ATTACHED

**List any other agencies/special Districts you have been or currently involved with:**

- Board member, Bodega Bay PUD 2023 to present
- Board member, Bodega Bay Fire Protection District 2018 -2022
- Chair, St Philip Occidental St Teresa Bodega Parish Council 2010 to present
- Chair, St Teresa Bodega Restoration Fund 2015 to present
- Board member, Bodega Bay Fire Foundation 2022 to present
- Vice President Bodega Harbor Investment Group 2024 to present
- Past President Bodega Harbor Investment Club 2016-2018
- Mentor Me Petaluma 2010-2017

**Please explain why you want to serve on the local Sonoma Local Agency Formation Commission:**

I have lived in Sonoma County for 38 years and love all the county has to offer. I would like to participate in the keeping the county the wonderful place it is to live and thrive for year to come. I have had a part in Bodega Bay Fire Protection District consolidation into Sonoma County Fire District. It was a big step for the residents and visitors to Bodega Bay and one that has been a win win for all concerned. I can bear witness to the good work of consolidation the LAFCO endorsement achieved finally coming to fruition 2022.

**From your perspective, explain the purpose of LAFCO:**

I believe the purpose of LAFCO is to be good stewards to the county keeping an open eye on the local agencies and services, preserving the land and open space for generations to come and monitor the growth with the long view in mind. Also to give guidance and recommendations when appropriate to all the communities of Sonoma Count.

## **Resume:**

Having grown up in the San Francisco Bay Area and moving to Sonoma County in 1987 I have become attached to the spender the county has to offer. After attending schools on the Peninsula and graduating from California Maritime Academy in Vallejo I went to sea for 38 years sailing as chief engineer for Matson Navigation Company for last 25 of those years. Retiring in 2006 I have spent many hours cycling the rural road of Sonoma County. The intervening years has given the opportunity to give back to the community participating in the Bodega Bay PUD, Bodega Bay Fire Protection District, several years with Mentor Me Petaluma plus church board and St. Teresa Bodega Restoration Committee. Those days spent viewing the grandeur of the county surely has given me a deep appreciation for the redwood forests, ocean vistas, pastures and wildlife not to mention our little towns and big cities. I hope to participate in whatever small way I can in keeping Sonoma County the special place it is.

Thank you for reviewing my application.

Joseph Conway

A handwritten signature in blue ink that reads "Joe Conway". The signature is fluid and cursive, with the first name "Joe" and last name "Conway" clearly legible.

RESOLUTION NO. 1096

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BODEGA BAY  
PUBLIC UTILITY DISTRICT NOMINATING JOE CONWAY OF THE BODEGA  
BAY PUBLIC UTILITY DISTRICT TO APPLY FOR AN ALTERNATE SPECIAL  
DISTRICT MEMBER WITH THE SONOMA LOCAL AGENCY FORMATION  
COMMISSION (LAFCO)

WHEREAS, the Sonoma Local Agency Formation Commission (the "LAFCO") has submitted a Call for Nominations to the Bodega Bay Public Utility District Board of Directors to be submitted no later than May 24, 2025; and

WHEREAS, Joe Conway is qualified to serve and is interested in serving.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Bodega Bay Public Utility District hereby nominates Joe Conway for the Alternate Special District Member on LAFCO.

\*\*\*\*\*

I, Victoria Watts, the undersigned, hereby certify that I am the Clerk of the Bodega Bay Public Utility District; that the foregoing is a full, true and correct copy of the Resolution duly passed by the District Board at its regular meeting May 21, 2025, at its offices in Bodega Bay, California; and that said Resolution has not been revoked, rescinded, or set aside, and is now in full force and effect, pursuant to the following vote thereon:

AYES, and in favor thereof, Directors: Rooney, Gerber, Moore, Terman, Conway


NOES, Directors: None

ABSTAIN, Directors: None

ABSENT, Directors: None

ATTEST:

  
District Clerk

  
President

# SONOMA LOCAL AGENCY FORMATION COMMISSION

575 ADMINISTRATION DRIVE, ROOM 104A, SANTA ROSA, CA 95403  
(707) 565-2577 FAX (707) 565-3778  
www.sonomalafo.org

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Note: Candidates for this position may be board members from any independent special district.

Date Submitted: 5/15/25

Name: BILL NORTON

Address: 890 VERANO AVE.

Phone(s): (707) 304-2170

Email: NORTONBLN@COMCAST.NET

Name of District You Represent: SONOMA VALLEY FIRE DISTRICT

Date of Most Current Election/Appointment: 7/1/2024

Date Term Expires: 7/1/2028

Total years with District: 20

Total Years Associated with Government/ Community Service: 40 YEARS

List any other agencies/special Districts you have been or are currently involved with:

SONOMA COUNTY FIRE DISTRICTS ASSN

List Community Service Activities including Names of Organizations and Dates of Service:

U.S. NAVY 1961-1965 USCGR. 6 YEARS

JACK LONDON PARK VOLUNTEERS - PRESIDENT

SCFDA - PAST PRESIDENT

CHALLENGE SONOMA ADVENTURE ROPE COURSE - INSTRUCTOR &

SAFETY OFFICER

## SONOMA LOCAL AGENCY FORMATION COMMISSION

Have you attended LAFCO meetings? If yes, when?

YES. EVERY MONTH

Please explain why you want to serve on the Sonoma Local Agency Formation Commission (LAFCO).

I HAVE SEEN THE SUCCESS OF VOM F.D. IN IT'S GROWTH & INCORPORATION OF Glenn Ellen F.D., MAYACAMUS V.F.D., CITY OF SONOMA & KENWOOD FIRE DISTRICTS.

From your perspective, explain the purpose of LAFCO:

EFFICIENCY & IMPROVEMENT IN SERVICES ATTAINED THROUGH CONSOLIDATIONS, THROUGH LAFCO.



~~Sonoma~~ **Valley of the Moon Board of Directors**

**Bill Norton**

**~~Vice~~ President**

I have been a member of the Board of Directors of the Valley of the Moon Fire Protection District since 2003 and a resident of the District for 25 years. I am a retired Lieutenant of the San Francisco Fire Department after 30 years' experience. I have a BA magna cum laude in Geography from Sonoma State University and was a substitute teacher in the Sonoma Valley Unified School District and a past Sonoma Ropes Course leader.

I assisted the City of Sonoma and the Valley of Moon Fire District Chiefs and Captains in the development of Sonoma Valley Fire & Rescue Authority's "Standards of Response Coverage" a business plan for our combined fire departments. I developed a SVFRA, GIS computer-based Standards of Coverage senior project at Sonoma State University, including a model providing the optimum locations for Station 2. I have been a California certified Fire Training Officer, Fire Safety Director, EMT and Urban Search and Rescue member. Further qualifications include CPR Instructor, lifeguard, advanced open water diver and USCG Search and Rescue Crewman and Boat Engineer.

I have organized and participated in various multiple-agency disaster drills in the San Francisco Bay Area. I keep current with fire district business by attending our monthly VOM Fire District meetings, Sonoma County Fire District Association bi-monthly meetings and annual conferences. I have the highest respect for the dedication and professionalism of our department members: officers, engineers, firefighters and paramedics.

**COAST LIFE SUPPORT DISTRICT  
FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**COAST LIFE SUPPORT DISTRICT**

**FINANCIAL STATEMENTS**

**June 30, 2024**

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# LARRY BAIN, CPA

An Accounting Corporation

---

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894  
[lpbain@sbcglobal.net](mailto:lpbain@sbcglobal.net)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Coast Life Support District  
Gualala, California

### **Opinion**

We have audited the accompanying financial statements of Coast Life Support District, as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Coast Life Support District as of June 30, 2024, and the changes in financial position and cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Coast Life Support 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 opinion.

### **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 Coast Life Support District's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, 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 Coast Life Support 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 Coast Life Support District's ability to continue as a going concern for a reasonable period of time.

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

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-6, and the District's Employees' Retirement System Schedule of the District's Proportionate Share of the Net Pension Liability and the Retirement System Schedule of the District's Contributions on pages 23-24; 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 (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



**Larry Bain, CPA**  
**An Accounting Corporation**

July 16, 2025

**COAST LIFE SUPPORT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2024**

Management of the Coast Life Support District ("the District", or "CLSD") offers readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ending June 30, 2024.

Management of the Coast Life Support District ("the District", or "CLSD") offers readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ending June 30, 2024.

**Financial Highlights**

- I. Emergency Medical Services (EMS) Operating Costs remained static for FY24 compared to FY23.

CLSD continued to staff two paramedic/EMT Advanced Life Support (ALS) ambulances 24 hours a day. CLSD has also started staffing a third ALS ambulance as needed due to increasing run volumes and a new initiative to reduce use of mutual aid partners necessitating coverage in the district when both ambulances are busy. This initiative has reduced the need for mutual aid ambulance response from 102 times in FY20 to three times in FY23.

- II. CLSD continues to be a certified Emergency Medical Responder (EMR) and Emergency Medical Technician (EMT) training facility. The Rural EMS Training Grant was awarded to the district in 2020 and ran in FY21 and FY22. The grant ended funding in FY23. Despite the loss of grant funding, CLSD has continued to operate and fund these needed trainings for the district's first responders and public. The CPR/First Aid program taught over 700 community members in FY23. The EMT program continues to help with staffing of EMTs for the ambulance.

- III. Ambulance billings are timely and the agency is able to monitor Accounts Receivables appropriately.

In FY23, ambulance billings are timely and remain current. We have been able to track our accounts receivables on a regular basis. The BOD enabled a Hardship policy, established in FY21, which has been working well. Bookkeeping staff have been trained on the procedure and implemented the policy to good effect.

**COAST LIFE SUPPORT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
June 30, 2024**

IV. Urgent Care operating costs remained at the same level as FY23.

Urgent Care services are provided by Redwood Coast Medical Services (RCMS) through a contract that CLSD entered into in 2014. In FY23 a new RFP for Urgent Care services was proposed and sent out for competitive bid. Two companies ultimately bid for the contract with RCMS being awarded the contract by the CLSD BOD. The new contract is set at an annual rate of \$800,000.

V. Net position decreased \$403,342 in FY24.

Net position consists of the net investment in capital assets and unrestricted net position.

Net position for the last three years are:

	<u>FY24</u>	<u>FY23</u>	<u>FY22</u>
Net position:	\$1,703,266	\$2,106,608	\$2,236,230

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise two components: *Basic Financial Statements*, and *Notes to the Financial Statements*. This report also contains other supplementary information in addition to the basic financial statements themselves.

1. *Basic Financial Statements*: the basic financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.
  - a. The *Statement of Net Position* presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets and equity. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
  - b. The *Statement of Revenues, Expenses, and Changes in Net Position* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).
  - c. The *Statement of Cash Flows* presents the cash flows resulting from operating, non-capital financing, capital and related financing and investing activities, with a reconciliation to operating income (loss).
  - d. The basic financial statements can be found on pages 7-9 of this report.
2. *Notes to the Financial Statements*. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the financial statements can be found on pages 10-22 of this report.
3. *Other Information*. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's funding and obligations for CalPERS. Required supplementary information can be found on pages 23-24 of this report.

**COAST LIFE SUPPORT DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**June 30, 2024**

	<b>FY 2024</b>	<b>FY 2023</b>	<b>FY 2022</b>
<b><u>Assets and Deferred Outflows</u></b>			
<b>Assets</b>			
Current assets	\$ 1,873,453	\$ 2,246,509	\$ 2,331,333
Capital assets	520,338	497,858	576,552
<b>Total assets</b>	<b>\$ 2,393,791</b>	<b>\$ 2,744,367</b>	<b>\$ 2,907,885</b>
Deferred outflows of resources	688,607	575,765	353,266
<b>Total Assets and Deferred Outflows</b>	<b>\$ 3,082,398</b>	<b>\$ 3,320,132</b>	<b>\$ 3,261,151</b>
<b><u>Liabilities and Deferred Inflows</u></b>			
<b>Liabilities</b>			
Current liabilities	\$ 214,259	\$ 273,786	\$ 223,711
Long-term liabilities	1,157,162	928,660	527,539
<b>Total liabilities</b>	<b>\$ 1,371,421</b>	<b>\$ 1,202,446</b>	<b>\$ 751,250</b>
Deferred inflows of resources	7,711	11,078	273,671
<b>Total liabilities and deferred inflows</b>	<b>\$1,379,132</b>	<b>\$1,213,524</b>	<b>\$1,024,921</b>
<b><u>Net Position</u></b>			
Net investment in capital assets	\$ 380,102	\$ 423,963	\$ 467,096
Unrestricted	1,323,164	1,682,645	1,769,134
<b>Total net position</b>	<b>\$ 1,703,266</b>	<b>\$ 2,106,608</b>	<b>\$ 2,236,230</b>

**COAST LIFE SUPPORT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
June 30, 2024**

	FY 2024	FY 2023	FY 2022
<b><u>Revenues and Other Income</u></b>			
Special and ad valorem taxes	\$ 2,134,079	\$ 2,124,016	\$ 2,122,611
Ambulance transports, net of uncollectible accounts	1,147,826	1,287,400	1,078,093
Other income	47,038	110,874	299,204
<b>Total revenues and other income</b>	<b>\$ 3,328,943</b>	<b>\$ 3,522,290</b>	<b>\$ 3,499,908</b>
<b><u>Expenses</u></b>			
Ambulance operations, excluding uncollectible accounts	\$ 2,892,547	\$ 2,812,780	\$ 2,543,432
Urgent care	836,376	836,310	831,997
Interest expense	3,362	2,822	3,715
<b>Total expenses</b>	<b>\$ 3,732,285</b>	<b>\$ 3,651,912</b>	<b>\$ 3,379,144</b>
Change in Net Position	\$ (403,342)	\$ (129,622)	\$ 120,764
Net position, beginning of year, original	2,106,608	2,236,230	2,115,466
<b>Net position, end of year</b>	<b>\$ 1,703,266</b>	<b>\$ 2,106,608</b>	<b>\$ 2,236,230</b>

- a. At the close of FY2024 the District's single proprietary fund reported combined ending net position of \$1,703,266, a decrease of \$403,342 in comparison with the prior year. Unrestricted net position of \$1,323,164 is comprised of all the District assets less liabilities, except for the capital assets (net of accumulated depreciation and the related debt) owned by the District which are used in operations and unavailable for spending.
- b. The District's total liabilities increased \$168,975 to \$1,371,421 at June 30, 2024. The increase was mainly attributed to the net pension liability

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Coast Life Support District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Coast Life Support District, PO Box 1056, Gualala, CA 95445.

**COAST LIFE SUPPORT DISTRICT**  
**STATEMENT OF NET POSITION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**Assets**

Current assets:

Cash and investments	\$ 1,002,355
Accounts receivable	550,611
Less allowance for doubtful accounts	(314,103)
Receivable - special and ad valorem taxes	139,442
Due from other governments	490,404
Prepaid expenses and other current assets	4,744
Total current assets	<u>1,873,453</u>

Property and equipment:

Land	76,500
Buildings, improvements, and equipment	1,802,331
Less accumulated depreciation	(1,358,493)
Total property and equipment, net	<u>520,338</u>
Total non current assets	<u>520,338</u>
Total assets	<u>2,393,791</u>

**Deferred Outflows of Resources**

Deferred outflows related to pensions	<u>688,607</u>
---------------------------------------	----------------

**Liabilities**

Current liabilities:

Accounts payable	40,179
Accrued wages and benefits	40,298
Compensated absences	64,145
Capital lease, current portion	69,637
Total current liabilities	<u>214,259</u>

Long-term liabilities:

Compensated absences	30,402
Capital lease, long-term portion	70,599
Net pension liability	1,056,161
Total long-term liabilities	<u>1,157,162</u>
Total liabilities	<u>1,371,421</u>

**Deferred Inflows of Resources**

Deferred inflows related to pensions	<u>7,711</u>
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**Net Position**

Net investment in capital assets	380,102
Unrestricted	1,323,164
Total net position	<u>\$ 1,703,266</u>

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

# COAST LIFE SUPPORT DISTRICT

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<b>Operating Revenue</b>	
Ambulance billings	\$ 749,613
IGT and GEMT ambulance transports	398,213
Other operating income	24,992
Total operating revenues	<u>1,172,818</u>
<b>Operating Expenses</b>	
<i>Ambulance services</i>	
Salaries	1,677,444
Employee benefits	550,475
Insurance	20,249
Office expense	9,172
Professional expenses	253,019
Dispatch services	27,205
Travel	1,642
Vehicle expense	132,030
Crew housing expenses	60,919
Training expense	7,480
Other	35,392
Depreciation	117,520
Total Ambulance Services	<u>2,892,547</u>
<i>Urgent care</i>	
Salaries and benefits	36,376
UC Contract	800,000
Total Urgent care	<u>836,376</u>
Total operating expenses	<u>3,728,923</u>
Operating income (loss)	<u>(2,556,105)</u>
<b>Other Income (Expense)</b>	
Special and ad valorem taxes	2,134,079
Grant revenue	4,710
Gain on sale of asset	--
Interest income	17,336
Interest expense	<u>(3,362)</u>
Total other income (expense)	<u>2,152,763</u>
Change in net position	<u>(403,342)</u>
Net position, beginning of year	<u>2,106,608</u>
Net position, end of year	<u><u>\$ 1,703,266</u></u>

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

# COAST LIFE SUPPORT DISTRICT

## STATEMENT OF CASH FLOWS JUNE 30, 2024

Cash Flows From Operating Activities:	
Cash receipts from customers	\$ 1,182,739
Cash payments to suppliers for goods and services	(1,420,447)
Cash payments to employees for services and benefits	(2,205,044)
Net cash provided by (used in) operating activities	<u>(2,442,752)</u>
Cash Flows From Noncapital and Related Financing Activities:	
Proceeds from property tax and assessments	2,118,192
Proceeds from grant revenue	4,710
Net cash provided by noncapital financing activities	<u>2,122,902</u>
Cash Flows From Capital and Related Financing Activities:	
Proceeds of debt	140,000
Principal payments on long-term debt	(73,659)
Interest paid on long-term debt	(3,362)
Sale of assets	
Additions to capital assets	(140,000)
Net cash used in capital and related financing activities	<u>(77,021)</u>
Cash Flows From Investing Activities:	
Interest received on investments	17,336
Net increase (decrease) in cash and cash equivalents	(379,535)
Cash and cash equivalents, beginning of year	1,381,890
Cash and cash equivalents, end of year	<u>\$ 1,002,355</u>
<b>Reconciliation of cash and cash equivalents to the balance sheet:</b>	
Cash and cash equivalents	<u>\$ 1,002,355</u>
<b>Cash and cash equivalents, June 30</b>	<u><u>\$ 1,002,355</u></u>
Reconciliation of Operating Income (Loss) to	
Net Cash Provided by Operating Activities	
Operating income (loss)	\$(2,556,105)
Adjustments to reconcile operating income (loss) to	
net cash provided by operating activities:	
Depreciation	117,520
Changes in Assets and Liabilities:	
Accounts receivable	(73,899)
Allowance for doubtful accounts	83,582
Due from other governments	238
Prepaid expenses	(513)
Accounts payable	(72,826)
Accrued wages and benefits	(31,898)
GASB 68-pension adjustments	81,417
Compensated absences	9,732
Net cash provided by (used in) operating activities	<u><u>\$(2,442,752)</u></u>

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

# COAST LIFE SUPPORT DISTRICT

## Notes to the Financial Statements

June 30, 2024

### Note 1: Summary of Significant Accounting Policies

The District was established in 1986 to provide basic and advanced emergency medical services, including ambulance and life support services to a specified area of Sonoma and Mendocino Counties. In addition, the District provides medical training to fire agencies and other first responders in the District's response area. In 1997, the District's scope was increased to fill the need to financially support local health care facilities. The District now collects tax revenue and provides urgent care through a contract with Redwood Coast Medical Services (RCMS). It is operated under the direction of a seven-member board duly elected and empowered by the electorate with sole authority over the District operations.

The accounting policies of the District conform to U.S. generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

#### A. Reporting Entity

The District has defined its reporting entity in accordance with U.S. generally accepted accounting principles, which provides guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

No operations of other entities met the aforementioned oversight criteria for inclusion or exclusion from the accompanying financial statements in accordance with GASB. Based upon the aforementioned oversight criteria, the District will report no component units.

#### B. Proprietary Fund Accounting

The accounting records of the District are organized on the generally accepted basis of accounting for an enterprise fund.

Enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection to the proprietary fund's principal ongoing operations. The principal operating revenues of the District are charges to the customers in the form of ambulance services. Operating expenses include the cost of providing the ambulance services, administrative expenses and depreciation on capital assets. Ad valorem tax revenues, special taxes, grants used to finance operations, and expenses not directly related to the provision of the ambulance services and the accomplishment of the District's primary purposes are reported as the non-operating revenues and expenses.

# COAST LIFE SUPPORT DISTRICT

## Notes to the Financial Statements June 30, 2024

### Note 1: Summary of Significant Accounting Policies (Continued)

#### C. Basis of Accounting

These financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied. This is a basis of accounting that conforms to accounting principles generally accepted in the United States of America.

#### D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

#### E. Net Position

Net position comprises the various net earnings from operating income, non-operating revenues and expenses and capital contributions. Net position is classified in the following three components:

*Net investment in capital assets*-This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

*Restricted*-This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted net position*-This component of net position consists of net position that does not meet the definition of "restricted" or "investment in capital assets."

#### F. Account Receivables

A provision for doubtful accounts has been established because the District incurs significant write-offs of billed Receivables. The District accepts payments by Medicare and Medi-Cal as required by law. Such acceptances results in significant write-offs of billed ambulance receivables. Write-offs necessitated by the acceptance of Medicare and Medi-Cal are recorded as deductions to ambulance revenue because the District was never legally entitled to collect the full amount from these patients. When receivable billed directly to the ambulance customers are deemed uncollectible, they are submitted to a collection agency and written off as bad debt at that time. The District reviews actual collections of its ambulance receivables after the end of the year. The allowance for doubtful accounts is based on the amounts written off after year-end, plus estimates of future write-offs, for items that were included in the receivable balance as of June 30.

# COAST LIFE SUPPORT DISTRICT

## Notes to the Financial Statements June 30, 2024

### Note 1: Summary of Significant Accounting Policies (Continued)

#### G. Receivable- Special and Ad Valorem Taxes

This receivable represents amounts of ad valorem property taxes and special taxes that have been received by Mendocino County, but not submitted to the District until after the balance sheet date.

#### H. Due from Other Governments

The receivables represents amounts owed to the District under the Ground Emergency Medical Transport (GEMT) and Intergovernmental Transfer (IGT) programs, for supplemental reimbursement under California's state MediCal program. Beginning January 1, 2023 the PP-GEMT IGT Program replaced the GEMT QAF and GEMT CPE Program for all public providers of ground emergency medical transportation in California. Beginning July 1, 2023 the Voluntary Rate Range Program replaced the IGT program.

#### I. Compensated Absences

Compensated absences represent the vested portion of accumulated paid time off (PTO). The maximum an accumulated balance an employee may carry is the most recent twenty-four month period. Upon the termination of employment, employees will be paid any unused PTO benefits.

#### J. Capital Assets

Capital assets are recorded at historical or estimated historical cost if historical cost is not available. Capital assets include land, buildings, equipment, office furniture and vehicles. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and the expected useful life exceeds 3 years.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded on the straight-line basis over the useful life of the assets as follows:

<u>Assets</u>	<u>Useful Life</u>
Building and improvements	30 years
Equipment and Infrastructure	5-10 years

#### K. Property Tax

The District receives property taxes and special taxes from Sonoma and Mendocino Counties, which have been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest on delinquent taxes. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

The special tax is a type of flat charge applied to each parcel of property within the District, regardless of the property value. A special tax was approved by the voters in March 2007. In May 2020 the voters approved increasing the special tax from \$44 to \$61 per unit of benefit per year for emergency services. In June 1997 the voters in the District also approved a special tax to fund after hour urgent care availability for the residents of the District at the rate of \$18 for undeveloped parcels, and \$36 for developed parcels. On April 10, 2013, the voters approved a measure broadening the purpose of this tax by dropping the "after hours" restriction with the intention that the tax also be used to provide daytime urgent care services, but with no change to the tax rate. In April 2014, voters in the District passed Measure J authorizing an increase in the special tax for urgent care up to a maximum of \$74 per unit of benefit.

# COAST LIFE SUPPORT DISTRICT

## Notes to the Financial Statements June 30, 2024

### Note 2: Cash and Investments

Cash and investments are reported on the balance sheet as follows:

Cash and investments	\$ 1,002,355
Total cash and investments	<u>\$ 1,002,355</u>

Cash and investments at June 30, 2024, consisted of the following:

Checking	\$ 592,351
Petty cash	603
Investment	<u>409,401</u>
Total cash and investments	<u>\$ 1,002,355</u>

### A. Investments Authorized by the California Government Code and the Entity's Investment Policy

The table below identifies the **investment types** that are authorized for the Coast Life Support District (District) by the California Government Code (GC) (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California GC (or the District's investment policy, where more restrictive) that address **interest rate risk**, **credit risk** and **concentration of credit risk**. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California GC or the District investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local agency bonds	5 years	None	None
U.S. treasury obligations	5 years	None	None
State of California obligations	5 years	None	None
U.S. agency securities	5 years	None	None
Banker's acceptances	180 days	40%	30%
Commercial paper	270 days	40%	10%
Negotiable CDs	5 years	30%	None
Repurchase agreements	1 years	None	None
Reverse repurchase agreements	92 days	20%	None
Medium term notes	5 years	30%	None
Mutual/money market funds	5 years *	20%	10%
Collateralized bank deposits	5 years	None	None
Mortgage pass-through securities	5 years	20%	15%
Time deposits	5 Years	None	None
Local Agency Investment Fund (LAIF)	5 years *	None	None

\* The five year maximum maturity can be extended by the Board of Directors. Also, the maximum maturity can be extended if the funds are reserved for bond, COP or note payments to coincide with the required repayments.

### B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of and investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investment by maturity:

# COAST LIFE SUPPORT DISTRICT

## Notes to the Financial Statements June 30, 2024

### Note 2: Cash and Investments (Continued)

#### B. Disclosures Relating to Interest Rate Risk (Continued)

Investment Type	Totals	Remaining Maturity (in Months)	
		12 Months or Less	13-48 Months
Held by trustee:			
U.S. Treasury*	\$ 409,401	\$ 409,401	\$ -
Totals	\$ 409,401	\$ 409,401	\$ -

\*Not subject to categorization

#### C. Concentrations of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

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

The District maintains one checking account with Exchange Bank for the purposes of depositing tax and assessment revenue from the county and for operations of the District. At June 30, 2024 the District's bank balance was \$213,426 and the carrying amount was \$592,351. The difference between the bank balance and the carrying amount was due to normal outstanding checks and deposits in transit. Of the bank balance all was covered by the Federal Depository Insurance and/or by collateral held in the bank's trust department in the District's name.

# COAST LIFE SUPPORT DISTRICT

## Notes to the Financial Statements June 30, 2024

### Note 3: Property, Plant and Equipment

Activity for general fixed assets capitalized by the District for the year ended June 30, 2024 is summarized below:

	Balance 7/1/2023	Additions	Retirements	Balance 6/30/2024
Capital Assets Not Being Depreciated				
Land	\$ 76,500	\$ -	\$ -	\$ 76,500
Total capital assets, not being depreciated	76,500			76,500
Capital Assets, Being Depreciated				
Buildings	777,262			777,262
Equipment	885,069	140,000		1,025,069
Total capital assets, being depreciated	1,662,331	140,000		1,802,331
Less accumulated depreciation:	(1,240,973)	(117,520)		(1,358,493)
Total capital assets, being depreciated, net	421,358	22,480		443,838
Total capital assets, net	\$ 497,858	\$ 22,480	\$ -	\$ 520,338

### Note 4: Long-Term Liabilities

A summary of the changes in the District's long-term liabilities reported in the government-wide financial statements for the year ended June 30, 2024.

	Balance 7/1/2023	Additions	Retirements	Balance 6/30/2024	Due Within One Year
Compensated absences	\$ 84,815	\$ 138,022	\$ (128,290)	\$ 94,547	\$ 64,145
Net pension liability	858,535	197,626		1,056,161	-
Capital lease 1	73,895		(36,477)	37,418	37,418
Capital lease 2		140,000	(37,182)	102,818	32,219
Totals	\$ 1,017,245	\$ 475,648	\$ (201,949)	\$ 1,290,944	\$ 133,782

### Capital Lease 1

On October 15, 2020, the District entered into a lease agreement with the REV Financial Services for the purpose of acquiring an ambulance. The principal portion of the lease was \$181,724 and the effective annual interest rate per year on the capital lease is 2.55 %. The cost of the leased asset and the accumulated depreciation attributable to it is as follows:

### Minimum Lease Payments

2024-2025	\$ 38,382
Less interest	(964)
Total	\$ 37,418

# COAST LIFE SUPPORT DISTRICT

## Notes to the Financial Statements June 30, 2024

### Note 4: Long-Term Liabilities (Continued)

#### Capital Lease 1

On February 15, 2024 the District entered into a lease agreement with Community First National Bank for the purpose of acquiring an ambulance. The principal portion of the lease was \$140,000 and the effective annual interest rate per year on the capital lease is 6.24 %. The cost of the leased asset and the accumulated depreciation attributable to it is as follows:

#### Minimum Lease Payments

2024-2025	\$ 38,639
2025-2026	38,639
2026-2027	38,639
Less interest	(13,099)
Total	<u>\$ 102,818</u>

#### Accumulated Depreciation

Cost	\$ 321,724
Less accumulated depreciation	(135,721)
Remaining Book Value at June 30, 2024	<u>\$ 186,003</u>

### Note 5: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance to cover the risk of loss. The District pays an annual premium for its general insurance coverage

### Note 6: Defined Benefit Pension Cost-Sharing Employer Plan

#### ***A. General Information about the Pension Plans***

***Plan Descriptions*** – All qualified permanent and probationary employees are eligible to participate in the District's Safety Employee Pension Plan, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

***Benefits Provided*** – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Classic members with five years of total service are eligible to retire at age 55 with statutorily reduced benefits and new employees are eligible to retire at age 57. All members are eligible for non-duty disability benefits after 10 years of service.

# COAST LIFE SUPPORT DISTRICT

## Notes to the Financial Statements June 30, 2024

### Note 6: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2024, are summarized as follows:

	<u>Safety Classic Plan</u>	<u>Safety Pepra Plan</u>	<u>Miscellaneous-Pepra</u>
	Prior to	On or after	On or after
	January 1, 2013	January 1, 2013	January 1, 2013
Hire date			
Benefit formula	2.00% @ 55	2.70% @ 57	2.00% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-55	52-57	57-62
Monthly benefits, as a % of eligible compensation	1.50% to 2.00%	2.20% to 2.70%	1.00% to 2.00%
Required employee contribution rates	7.00%	11.00%	7.75%
Required employer contribution rates	16.45%	10.85%	7.68%

**Contributions** – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2024, the contributions recognized as part of pension expense for each Plan were as follows:

Contributions-employer	\$	239,101
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### ***B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions***

As of June 30, 2024, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate share of</u>
	<u>Net pension liability</u>
Miscellaneous and Safety Plans	\$ 1,056,161

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

# COAST LIFE SUPPORT DISTRICT

## Notes to the Financial Statements June 30, 2024

### Note 6: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

The District's proportionate share of the net pension liability as of June 30, 2023 and 2024 was as follows:

<u>Misc Plan</u>	
Proportion - June 30, 2023	0.00743%
Proportion - June 30, 2024	0.00837%
Change - Increase (Decrease)	0.00094%

For the year ended June 30, 2024, the District recognized pension expense of \$311,952. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 68,087	\$ (7,332)
Changes of assumptions	62,492	
Net difference between projected and actual earnings on pension plan investments	155,144	
Changes in proportion	67,446	(379)
Changes in contributions and proportionate share of contributions	104,905	
District contributions subsequent to the measurement date	230,533	
Total	<u>\$ 688,607</u>	<u>\$ (7,711)</u>

\$230,533 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Measurement Period Ended June 30:</u>	
2025	\$ (164,255)
2026	(121,040)
2027	(160,679)
2028	(4,389)
2029	-
Thereafter	-

## COAST LIFE SUPPORT DISTRICT

### Notes to the Financial Statements June 30, 2024

#### Note 6: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	3.3% - 14.2% (1)
Investment Rate of Return	6.90%

**Discount Rate** – The discount rate used to measure the total pension liability was 6.90 percent for each Plan. 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 run 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 will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 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 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 equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

# COAST LIFE SUPPORT DISTRICT

## Notes to the Financial Statements June 30, 2024

### Note 6: Defined Benefit Pension Cost-Sharing Employer Plan (Continued)

The table below reflects the 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 rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10 (1)(2)
Global equity-cap weighted	30.0%	4.45%
Global equity non-cap weighted	12.0%	3.84%
Private equity	13.0%	7.28%
Treasury	5.0%	27.00%
Mortgage backed securities	5.0%	50.00%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	-5.0%	-0.59%

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-22 Asset Liability Management study.

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** – The following presents the District’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate -1% PERS 5.90%	Current Discount Rate PERS 6.90%	Discount Rate +1% PERS 7.90%
Safety and Misc Plans	\$ 1,642,406	\$ 1,056,161	\$ 553,395

### Note 7: Gann Limit

The Proposition Four appropriations limit (also known as the Gann Limit) creates a restriction on the amount of revenue that can be appropriated in any fiscal year. Only revenues that are “proceeds of taxes” are subject to limitation. The basis for calculating the limit began in 1978-79 for all California government entities and is calculated each year based on population changes and inflation. Government Code Section 7910 requires a local government to establish its appropriations limit by resolution each year, at regularly scheduled or noticed special meeting. The District is also required to formally adopt the two variables used in the calculation, which are the cost-of-living change factor and the population change factor. From base-year recognition of special tax proceeds of \$300,000 in 1986-87, the current year calculations of the limit is as follows:

Proceeds subject to the limit for 2023-24	\$ 2,151,415
Amount of limit for 2023-24	3,049,773
Amount (under)/over the limit	<u>\$ (898,358)</u>

Per capita percentage change	4.44%
Population change	-0.58%

## COAST LIFE SUPPORT DISTRICT

### Notes to the Financial Statements June 30, 2024

#### Note 7: Gann Limit (Continued)

On April 10, 2012, the voters approved a temporary increase in the District's Proposition 4 Appropriations Limit equal to the additional taxes raised by the increase in the District's special tax from \$32 per unit of benefit to \$44 per unit of benefit. This special tax was again increased from \$44 to \$61 in June 2020. In April 2014, the voters approved an additional temporary increase in the District's Proposition 4 Appropriations Limit equal to the additional taxes raised by the increase of the District's urgent care special tax from \$18 per unit of benefit to \$74 per unit of benefit. The temporary appropriations limit increase for all previously voter approved taxes was renewed by voter approval in June 2018 for the maximum renewal period of 4 years. Unless the voters extend each of these increased appropriation limits after four years, the limit will revert to the amount it would have been if it had only been adjusted by the customary population change and inflation factors without the temporary increase in each of the four years.

#### Note 8: Revenue Limitations Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the District's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

#### Note 9: Commitments and Contingencies

##### Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the district expects such amounts, if any, to be immaterial.

##### Contractual Commitments/Urgent Care Service

In April 2014, voters in the District passed Measure J authorizing a special tax for urgent care at a maximum of \$74 per unit of benefit. In May 2014, the District entered into a contract with Redwood Coast Medical Services (RCMS) to provide urgent care services to the community for 10 hours each day, seven days per weeks for a five-year period beginning July 1, 2014 and ending June 30, 2019. Equal payments to RCMS are made monthly as the contract period progresses. During the 2018/19 fiscal year this agreement was extended through June 30, 2023 and then in 2023 the agreement was extended through June 30, 2028. The total amount paid to RCMS during the 2023/24 fiscal year under the agreement was \$800,000.

##### Emergency Ground Transportation Programs

The District takes part in the Voluntary Rate Range Program and the Public Provider Ground Emergency Medical Transport programs. As of June 30, 2024 the District has recorded \$490,404 net receivables for these programs, however because of assumptions made to estimate the receivable the actual amount received in future years could vary substantially.

## COAST LIFE SUPPORT DISTRICT

### Notes to the Financial Statements June 30, 2024

#### Note 10: Subsequent Events

Subsequent to fiscal year end the District took out a \$300,000 line of credit with Exchange Bank to fund dry period financing prior to receiving the first installments of property taxes and assessments in December or January. The interest rate on the line of credit was 10.25% and there was a \$750 onetime fee.

Subsequent events were evaluated through July 16, 2025, the date which these financial statements were available for distribution.

**COAST LIFE SUPPORT DISTRICT**

**SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Reporting date- safety and <u>miscellaneous plans</u>	District's proportion of the net pension liability (asset)	District's proportionate share of the net pension liability (asset)	District's covered-employee payroll	District's proportionate share of the net pension liability (asset) (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
6/30/2015	0.00816%	\$507,883	\$612,277	82.95%	79.82%
6/30/2016	0.00628%	\$431,165	\$600,632	71.79%	78.40%
6/30/2017	0.00662%	\$573,515	\$543,343	105.55%	84.32%
6/30/2018	0.00662%	\$656,993	\$585,449	112.22%	76.09%
6/30/2019	0.00837%	\$619,757	\$654,297	94.72%	77.47%
6/30/2020	0.00694%	\$710,965	\$700,236	101.53%	75.78%
6/30/2021	0.00732%	\$796,786	\$720,333	110.61%	75.34%
6/30/2022	0.00730%	\$395,073	\$1,159,841	34.06%	75.09%
6/30/2023	0.00743%	\$858,535	\$1,426,481	60.19%	87.33%
6/30/2024	0.00837%	\$1,056,161	\$1,629,966	64.80%	75.45%

# COAST LIFE SUPPORT DISTRICT

## SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Reporting date- safety and miscellaneous plans	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	District's covered employee payroll	Contribution as a percentage of covered employee payroll
6/30/2015	\$98,046	(\$98,046)	\$0	\$612,277	16.01%
6/30/2016	\$92,913	(\$92,913)	\$0	\$600,632	15.47%
6/30/2017	\$98,660	(\$98,660)	\$0	\$543,343	18.16%
6/30/2018	\$87,564	(\$87,564)	\$0	\$585,449	14.96%
6/30/2019	\$111,246	(\$111,246)	\$0	\$654,297	17.00%
6/30/2020	\$154,820	(\$154,820)	\$0	\$700,236	22.11%
6/30/2021	\$187,933	(\$187,933)	\$0	\$720,333	26.09%
6/30/2022	\$212,001	(\$212,001)	\$0	\$1,159,841	18.28%
6/30/2023	\$239,101	(\$239,101)	\$0	\$1,426,481	16.76%
6/30/2024	\$230,534	(\$230,534)	\$0	\$1,629,966	14.14%

		MCARE WRITE DOWNS	MCAL WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	AB 716	NET CHARGE	PAYMENTS	REFUNDS	NET PAYMENT	BAD DEBT WRITE OFFS	OTHER WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
CHARGES													
AUGUST '24	\$ 310,298.80	\$ 114,906.11	\$ 35,274.44	\$ 10,216.68	\$ 20,797.79	\$ 129,103.71	\$ 81,665.61	\$ 2,225.40	\$ 79,440.21	\$ -	\$ 500.00	\$ -	\$ 577,725.31
SEPTEMBER '24	\$ 303,426.60	\$ 100,899.82	\$ 76,506.10	\$ 5,425.40	\$ 6,617.88	\$ 113,977.40	\$ 72,748.97	\$ 1,513.41	\$ 71,235.56	\$ 16,349.50	\$ 19,491.43	\$ 2.43	\$ 584,628.65
OCTOBER '24	\$ 208,916.40	\$ 113,310.59	\$ 29,300.54	\$ 5,788.12	\$ 1,561.12	\$ 58,956.03	\$ 66,234.13	\$ 175.00	\$ 66,059.13	\$ 8,594.02	\$ 1,011.60	\$ -	\$ 567,919.93
NOVEMBER '24	\$ 188,242.80	\$ 81,513.61	\$ 30,869.99	\$ 11,622.94	\$ 11,256.77	\$ 52,979.49	\$ 79,896.16	\$ -	\$ 79,896.16	\$ 641.19	\$ 4,565.54	\$ -	\$ 535,796.53
DECEMBER '24	\$ 171,129.40	\$ 68,283.26	\$ 22,841.36	\$ 1,984.90	\$ 5,957.11	\$ 72,062.77	\$ 81,066.79	\$ 300.00	\$ 80,766.79	\$ 13,718.75	\$ 2,250.73	\$ -	\$ 511,123.03
JANUARY '25	\$ 200,029.40	\$ 96,187.46	\$ 49,470.60	\$ 2,144.77	\$ 26,390.55	\$ 25,836.02	\$ 71,799.68	\$ 342.00	\$ 71,457.68	\$ -	\$ -	\$ -	\$ 465,501.37
FEBRUARY '25	\$ 202,346.40	\$ 82,183.95	\$ 53,359.78	\$ 15,700.65	\$ (22,156.60)	\$ 73,258.62	\$ 52,347.89	\$ 6,167.00	\$ 46,180.89	\$ -	\$ -	\$ -	\$ 492,579.10
MARCH '25	\$ 211,303.40	\$ 111,267.01	\$ 29,847.50	\$ 2,945.09	\$ 16,547.73	\$ 50,696.07	\$ 69,103.13	\$ -	\$ 69,103.13	\$ -	\$ 6,386.42	\$ 9.08	\$ 467,794.70
APRIL '25	\$ 80,650.40	\$ 61,365.62	\$ 4,982.32	\$ 10,295.61	\$ (10,896.85)	\$ 14,903.70	\$ 67,781.08	\$ -	\$ 67,781.08	\$ -	\$ -	\$ 1.37	\$ 414,918.69
MAY '25	\$ 249,835.80	\$ 115,778.44	\$ 32,055.56	\$ 2,567.59	\$ 16,869.91	\$ 82,564.30	\$ 67,018.18	\$ 360.06	\$ 66,658.12	\$ -	\$ 250.00	\$ 0.82	\$ 430,575.69
JUNE '25	\$ 195,418.20	\$ 73,191.90	\$ 40,817.27	\$ 1,170.40	\$ 5,663.11	\$ 74,575.52	\$ 56,795.65	\$ 282.48	\$ 56,513.17	\$ -	\$ -	\$ 168.32	\$ 448,806.36
JULY '25	\$ 246,330.60	\$ 69,539.90	\$ 55,171.33	\$ 7,496.80	\$ 10,165.86	\$ 103,956.71	\$ 66,709.51	\$ -	\$ 66,709.51	\$ -	\$ -	\$ 212.35	\$ 486,265.91
AUGUST '25	\$ 249,365.00	\$ 91,647.39	\$ 39,190.26	\$ 3,986.86	\$ 4,762.93	\$ 109,777.56	\$ 68,847.55	\$ -	\$ 68,847.55	\$ -	\$ (3.00)	\$ (53.94)	\$ 527,144.98

YEAR TO DATE													
TOTALS	\$ 2,506,994.40	\$ 1,065,168.95	\$ 464,412.61	\$ 71,129.13	\$ 72,739.52	\$ 833,544.19	\$ 820,348.72	\$ 9,139.95	\$ 811,208.77	\$ 39,303.46	\$ 33,952.72	\$ 340.43	

YTD PERCENTAGE OF REVENUE		42.49%	18.52%	2.84%	2.90%	33.25%	32.72%	1.11%	32.36%	1.57%	1.35%	0.03%	
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YTD PERCENTAGE OF NET REVENUE									97.32%				
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Average  
Charges per  
month \$ 208,916.20

Average  
Payments per  
month \$ 68,362.39

## Runs by Response Request

Response Type Of Service Requested (eResponse.05)	Number of Runs	Percent of Total Runs
911 Response (Scene)	91	97.85%
Interfacility Transport	2	2.15%
Total: 93		Total: 100.00%

## Runs by Dispatch Reason

Incident Complaint Reported By Dispatch (eDispatch.01)	Number of Runs	Percent of Total Runs
Falls	20	21.51%
Traffic/Transportation Incident	18	19.35%
Sick Person	10	10.75%
Other	6	6.45%
Abdominal Pain/Problems	4	4.30%
Traumatic Injury	4	4.30%
Allergic Reaction/Stings	3	3.23%
Interfacility Transfer	3	3.23%
Stroke/CVA	3	3.23%
Unconscious/Fainting/Near-Fainting	3	3.23%
Unknown Problem/Person Down	3	3.23%
Back Pain (Non-Traumatic)	2	2.15%
Breathing Problem	2	2.15%
Chest Pain (Non-Traumatic)	2	2.15%
Convulsions/Seizure	2	2.15%
Medical Alarm	2	2.15%
Animal Bite	1	1.08%
Burns/Explosion	1	1.08%
Heart Problems/AICD	1	1.08%
Hemorrhage/Laceration	1	1.08%
Overdose/Poisoning/Ingestion	1	1.08%
Stab/Gunshot Wound/Penetrating Trauma	1	1.08%
Total: 93		Total: 100.00%

## Runs by Provider Impression

Situation Provider Primary Impression (eSituation.11)	Number of Runs	Percent of Total Runs
Traumatic Injury (T14.90)	18	19.35%
	14	15.05%
Pain (G89.1)	10	10.75%
Weakness (General) (R53.1)	9	9.68%
No Apparent Illness/Injury (Z00.00)	7	7.53%
Syncope/Near Syncope (R55)	6	6.45%
Abdominal Pain / Problems (R10.84)	4	4.30%
Alcohol Intoxication (F10.92)	3	3.23%
Allergic Reaction (T78.40)	3	3.23%
Altered Level of Consciousness (R41.82)	3	3.23%
Chest Pain - Non-cardiac (R07.89)	3	3.23%
Dizziness / Vertigo (R42)	3	3.23%
Seizure - Post (G40.909)	2	2.15%
Stroke/CVA (I63.9)	2	2.15%
Burn (T30.0)	1	1.08%
Cold/Flu Symptom (J00)	1	1.08%
Headache (R51)	1	1.08%
Respiratory Distress - Bronchospasm (J98.01)	1	1.08%
Respiratory Distress - Unspecified (J80)	1	1.08%

Situation Provider Primary Impression (eSituation.11)	Number of Runs	Percent of Total Runs
Sepsis (A41.9)	1	1.08%
Total: 93		Total: 100.00%

### 3.5 Runs by Response Disposition

Unit Disposition (3.4=itDisposition.099/3.5=eDisposition.27)	Patient Evaluation/Care (3.4=itDisposition.100/3.5=eDisposition.28)	Crew Disposition (3.4=itDisposition.101/3.5=eDisposition.29)	Transport Disposition (3.4=itDisposition.102/3.5=eDisposition.30)	Reason for Refusal/Release (3.4=itDisposition.103/3.5=eDisposition.31)	Number of Runs	Percent of Total Runs
Patient Contact Made	Patient Evaluated and Care Provided	Initiated and Continued Primary Care	Transport by This EMS Unit (This Crew Only)		45	48.39%
Patient Contact Made	Patient Evaluated and Refused Care (AMA)	Available, Care Refused (AMA/RAS)	Patient Refused Transport	Against Medical Advice	27	29.03%
Cancelled Prior to Arrival at Scene	Not Applicable	Available, No Care Required	No Transport		9	9.68%
Cancelled on Scene	Not Applicable	Available, No Care Required	No Transport		5	5.38%
Patient Contact Made	Patient Evaluated, Released at Scene (RAS)	Available, Care Refused (AMA/RAS)	Patient Refused Transport	Released Following Protocol Guidelines	4	4.30%
Patient Contact Made	Patient Evaluated and Care Provided	Initiated Primary Care and Transferred to Another EMS Crew	Transport by Another EMS Unit/Agency	Released Following Protocol Guidelines	1	1.08%
Patient Contact Made	Patient Evaluated and Refused Care (AMA)	Available, Care Refused (AMA/RAS)	Patient Refused Transport	Patient/Guardian Indicates Ambulance Transport is Not Necessary	1	1.08%
Patient Contact Made	Patient Support Services Provided	Provided Care Supporting Primary EMS Crew	Transport by Another EMS Unit/Agency		1	1.08%
					Total: 93	Total: 100.00%

### 3.5 Transported by Destination Report

Disposition Destination Name Delivered Transferred To (eDisposition.01)	Number of Runs	Percent of Total Runs
	47	50.54%
Adventist Health Mendocino Coast	12	12.90%
Landing Zone	12	12.90%
Sutter Santa Rosa Regional Hospital	10	10.75%
Santa Rosa Memorial Hospital, Montgomery	9	9.68%
Kaiser Permanente - Santa Rosa	3	3.23%
Total: 93		Total: 100.00%

### Call Volumes by Day and Hour Report

Incident Day Name	Number of Runs	Percent of Total Runs
Incident Three Hour Range Of Day 24: 00:00:00 - 02:59:59		
Sunday	1	1.08%
Monday	1	1.08%
Thursday	1	1.08%
Total: 3 Avg: 1.00		Total: 3.23%
Incident Three Hour Range Of Day 24: 03:00:00 - 05:59:59		
Sunday	1	1.08%
Monday	1	1.08%
Thursday	2	2.15%
Friday	2	2.15%
Total: 6 Avg: 1.50		Total: 6.45%
Incident Three Hour Range Of Day 24: 06:00:00 - 08:59:59		
Sunday	2	2.15%
Tuesday	1	1.08%
Friday	1	1.08%
Total: 4 Avg: 1.33		Total: 4.30%
Incident Three Hour Range Of Day 24: 09:00:00 - 11:59:59		
Monday	2	2.15%
Tuesday	2	2.15%
Wednesday	7	7.53%
Friday	1	1.08%

Incident Day Name	Number of Runs	Percent of Total Runs
Saturday	4	4.30%
Total: 16		Total: 17.20%
Avg: 3.20		
Incident Three Hour Range Of Day 24: 12:00:00 - 14:59:59		
Sunday	2	2.15%
Monday	3	3.23%
Tuesday	1	1.08%
Wednesday	5	5.38%
Thursday	2	2.15%
Friday	7	7.53%
Saturday	8	8.60%
Total: 28		Total: 30.11%
Avg: 4.00		
Incident Three Hour Range Of Day 24: 15:00:00 - 17:59:59		
Sunday	3	3.23%
Monday	5	5.38%
Tuesday	3	3.23%
Wednesday	1	1.08%
Thursday	2	2.15%
Friday	2	2.15%
Saturday	1	1.08%
Total: 17		Total: 18.28%
Avg: 2.43		
Incident Three Hour Range Of Day 24: 18:00:00 - 20:59:59		
Sunday	1	1.08%
Wednesday	2	2.15%
Thursday	2	2.15%
Friday	4	4.30%
Total: 9		Total: 9.68%
Avg: 2.25		
Incident Three Hour Range Of Day 24: 21:00:00 - 23:59:59		
Sunday	1	1.08%
Tuesday	1	1.08%
Wednesday	1	1.08%
Thursday	2	2.15%
Friday	3	3.23%
Saturday	2	2.15%
Total: 10		Total: 10.75%
Avg: 1.67		
Total: 93		Total: 100.00%
Avg: 2.38		

Report Criteria

Agency Name (Dagency.03): Is In Coast Life Support District Ambulance

Incident Date: Is Between 08/1/2025 and 08/30/2025

✓ Enabling Legislation x 3

☐ Bylaws—Board specific

☐ Policy Manuals x 3

☐ BOD  
“Lakeside”  
example

☐ Admin SOP

- Fiscal
- AP/AR
- Records
- employee appreciation
- more TBD

✓ Operations/Employee Handbook

✓ HR  
through  
Mineral  
service

✓ Safety Manual  
through Paychex  
service

✓ Ambulance  
SOP