



## Finance Committee

### AGENDA

**Wednesday, July 16, 2025 at 9:00 AM**

CLSD Headquarters, 38901 Ocean Drive, Gualala, CA

Meeting Link: <https://us06web.zoom.us/j/87117394941?pwd=tdhmSSRAIyLsl1MEbT1fzmbcOAzN88.1>

1-408-638-0968 Meeting code: 871 1739 4941, password: 366982

- |     |   |             |
|-----|---|-------------|
| 1.  | Call to Order                               | Tilles      |
| 2.  | Agenda Approval                             | Tilles      |
| 3.  | Minutes Approval:<br>June 18, 2025 minutes  | Tilles      |
| 4.  | Privilege of the floor                      | Tilles      |
| 5.  | New Business:                               |             |
|     | • Ambulance Billing rates review            | Golly       |
| 6.  | Old Business:                               |             |
|     | • Financial Office Changes/Reorganization   | Golly       |
|     | • Audit Update                              | Golly       |
|     | • FY25/26 Budget                            | Golly       |
|     | ○ Roof update                               |             |
|     | • Financial Reports                         | Golly       |
| 7.  | Ambulance revenue – Wittman (YTD)           | Golly       |
| 8.  | Ambulance transport data YTD                | Golly       |
| 9.  | Review and approve June 2025 checks/banking | Golly       |
| 10. | Shout out                                   | Open to all |
| 11. | Next Finance Committee Meetings – 9:00 AM.  |             |
|     | • August 20, 2025                           |             |
|     | • September 17, 2025                        |             |
| 12. | Adjournment                                 |             |

# **AST LIFE SUPPORT DISTRICT**

## **FINANCE COMMITTEE MEETING MINUTES Wednesday, June 18, 2025, 9am**

**Location:** CLSD, Bill Platt Training Room, 38901 Ocean Drive, Gualala, CA 95445  
**Teleconference Meeting Link:** <https://clsd.my.webex.com/clsd.my/j.php?MTID>

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**BOD Present:** Michael Tilles, Treasurer | Naomi Schwartz, Secretary

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

**Minutes by:** Cobre Hernandez

### **Call to Order**

Treasurer Tilles called the meeting to order at 9:00am.

### **Agenda Approval**

Treasurer Tilles made a motion to approve the agenda.

Secretary Schwartz seconded the motion.

The motion was approved unanimously.

### **Minutes Approval**

Secretary Schwartz voiced concerns with how corrections to the minutes are recorded.

Chief Golly suggested that the format of the agenda and minutes be an issue for the next Governance Committee meeting.

Secretary Schwartz made a motion to approve the May 21, 2025 minutes.

Treasurer Tilles seconded the motion.

The motion was approved unanimously.

### **Privilege of the Floor**

No business at this time.

### **NEW BUSINESS:**

**GEMT payment**

Chief Golly explained the \$21,365.25 PP-GEMT payment due July 18. Treasurer Tilles made a motion that Chief Golly be allowed to make the PP-GEMT payment on a quarterly basis.

Secretary Schwartz seconded the motion.

The motion was approved unanimously.

### **Financial Management Policy**

Chief Golly introduced the current financial policy for revision. Secretary Schwartz wants there to be a date on the document. There has been board discussion about how the policies currently do not include date and version information. Treasurer Tilles mentioned that changes to A/R and the spending limits of the Operations Manager were made by the Board of Directors. Those changes did not make it into the current policy. The committee will begin to review the policy and continue the discussion at the next Finance Committee meeting.

### **Credit Cards with Five Star**

Five Star Bank has issued CLSD a credit card with a \$15,000 limit. The credit card is currently tied to our money market account since the current balance sheets are inaccurate. Soon after Andrea Drew, the new consulting accountant, begins we will be able to provide Five Star Bank with current accurate balance sheets. Chief Golly explained the flexibility of the new credit cards, and how they'll be managed through the Five Star Bank online banking.

### **Worker's Compensation (SDRMA) payment**

Chief Golly explained that the premium for the CLSD workers compensation program administered by SDRMA increased dramatically. The \$83,608.07 payment is \$40,000 more than last year. We are looking for ways to lower the premium, through longevity credits and SDRMA's credit incentive program, which assigns discounts to safety training and courses taken by the Board and staff.

Treasurer Tilles moves that the Chief be authorized to pay the premium.

Secretary Schwartz seconded the motion.

The motion was approved unanimously.

### **OLD BUSINESS:**

#### **Financial Office Changes/Reorganization**

Chief Golly and EA Hernandez are scheduled to meet with Andrea Drew later today after the Finance Committee meeting. She has the list of priorities created by the Finance Committee and Director Damasco. That list will be further prioritized during the meeting. Chief Golly and EA Hernandez are eager for her to start clearing up the QuickBooks records. Treasurer Tilles would also like her to prioritize reporting on the actual receipts for this fiscal year.

#### **FY 2026 Appropriations/Prop 4 review**

Chief Golly introduced Resolution 305 to bring to the next Board meeting. The resolution adopts the Proposition 4 appropriation limit for the upcoming fiscal year. The

new limit is \$3,359,650. Treasurer Tilles and Secretary Schwartz will introduce the resolution at the Board meeting on June 28, 2025.

### **Audit Update**

Chief Golly discussed items of concern that were raised during the audit.

- The auditors discovered that we weren't receiving payments from the Department of Veteran Affairs. CLSD's registration as a vendor lapsed a few years ago. We are currently in process of registering with sam.gov, which is the US Government's website for entities doing business with the federal government, and updating our account.
- Chief Golly also discussed a problem that came up with a former employee and a credit received by Blue Shield, when CLSD was engaged in an employer-group health insurance plan. The issue is currently being researched.

Treasurer Tilles stated that he thought CLSD actually had a really successful audit, given all the changes that have happened.

### **FY25/26 Budget**

There has been no movement on the draft budget. The preliminary budget needs to be approved at the full Board meeting in order to keep spending money in the new fiscal year.

### **Roof update**

Director Damasco is looking into whether CLSD needs to receive three different bids for the roof repairs. There is a question about how the public bid rules are impacted if we are using private foundation money and not public funds.

### **Banking Migration – Update**

EA Hernandez confirmed the new Five Star Bank check stock. The first check was written already and all checks will be written on this account by next month. The money market account has already earned about \$2,000 in interest. Treasurer Tilles asked if there was any relationship between the Exchange Bank line of credit and the amount of funds in the account. Chief Golly and Treasurer Tilles anticipate that the line of credit will need to be used by September.

### **Ambulance revenue – Wittman (YTD)**

Secretary Schwartz would like more reporting on A/R, including which bills are 90 days and 120 days late.

### **Ambulance transport data YTD**

Last month there were 84 dispatches with 59 billable transports.

### **Review and approve May 2025 checks/banking**

Treasurer Tilles and Secretary Schwartz reviewed the printout of the Exchange Bank monthly statement with check scans and signed off on the new Check Review Form.

**Shout out**

Secretary Schwartz and Treasurer Tilles would like to thank Bonnie Plakos and Malay Thaker for their IT work, and to bring up this note of appreciation at the next Board meeting.

**Next Finance Committee Meetings – 9:00 AM**

- July 16, 2025
- August meeting date TBD

**Adjournment**

The meeting was adjourned at 11:30 am.



## **FISCAL MANAGEMENT POLICY**

### **Internal Controls**

Internal controls are mandated for maintaining a secure and reliable accounting system. Internal controls, when strictly followed, protect the financial integrity of district records and protect against mismanagement of district funds. District managers, administrators and Board Directors can be held liable for negligence in the management of district funds. As such, extreme care should be followed to ensure that finances are viewed closely by the board.

### **Computer Records Security**

All accounting computer records must be kept secure. Persons authorized to edit or review the records must be given passwords which only enable them to access the system. More than one person should be trained on the system. Accounting records should be backed-up on a regular basis.

Example: Passwords to access the district's computer accounting systems shall only be issued to the accounting staff, accounts payable clerk and the district manager. All accounting records shall be backed-up on a daily basis.

### **Checkbook Reconciliation**

In general, the person that does the reconciliation of district accounts should not be the same person that writes the checks. Because of the small number of District staff however, it is not feasible always to have separate functions. Thus, the bookkeeper prepares checks but does not have signing authority. The books are reviewed regularly by the Finance Committee and financial reports are reviewed by the BOD at regular monthly meetings. Such reports are generated by the bookkeeper, who does not write the checks, and reviewed by the DA for accuracy.

### **Purchases**

Check signing authority is as follows:

1. The Operations Manager may sign checks up to \$3,000 for one time purchases. The Ops Mgr. may also be authorized to sign A/P checks over this amount that are approved by the Board of Directors and are routine payments. Example, the Ops Mgr. may sign checks for the Urgent Care contract.
2. The District Administrator may sign checks up to \$10,000 without Board approval. For any purchases over \$10,000, the DA must obtain approval by the Board of Directors at their monthly meeting.
3. The Treasurer may also sign checks up to \$10,000 but will obtain BOD approval at their monthly meetings for any amounts over said limit.
4. Check signing authority is only given to the three individuals above. Only one signature is required to authorize payment.

**Verification of Receipts**

Receipts should always be verified prior to paying an invoice. Checks are prepared by the bookkeeper pairing invoices to checks. The Ops Mgr. or DA will sign checks for A/P. and not processed without checking receipts or packing slips to determine that merchandise or services have been received before payment. A Check Detail report will accompany any batch of checks for signing and filed in the bookkeeper's office.

**Cash Transactions**

Cash transactions, should involve the bookkeeper and verified by the Ops Mgr. or DA to ensure that cash is properly recorded and deposited.

Example: Duties will be assigned to individuals in such a manner that no one individual can control all phases of collecting cash, recording cash, and processing transactions in a way that permits errors or omissions to go undetected.

**Authorization for Writing off Bad Debt**

A procedure for writing off bad debt is managed by the Finance Committee sub-committee, comprised of three BOD. After careful review (includes the extent of efforts made by the billing agency to pursue collection of debt, hardship claims, etc.) they determine which claims are to be sent to collections. If all efforts have been exhausted and sending the claim to collections is unlikely to result in receipt of revenue, the Finance Committee sub-committee may elect to write off the bad debt.

**Petty Cash**

Petty cash funds should require full documentation, receipts, and include the purpose of the expenditure and reviewed by the Ops Mgr. or DA.

**Security Policy**

All financial accounting records of the district (includes payroll records, petty cash, the Districts blank checks, deposit stamps, etc.), are stored in the bookkeeper's office which is locked at all times. The bookkeeper, Ops Mgr., and DA are the only staff with access to this office. Payroll is processed through auto-deposits and thus, paychecks are not left on the premises.

**Petty Cash/Change Funds**

During business hours, petty cash/change funds entrusted with the accounting staff will be monitored at all times and will not be left unattended. During non-business hours, the petty cash/change funds will be secured in a locked office.

**Bank Deposits**

Collections received by the accounting staff will be reviewed by the Ops Mgr. or District Manager. Personnel making deposits will be managed by either the bookkeeper or DA so as not to create a routine pattern.

Approved by:

Date: \_\_\_\_\_ Secretary: \_\_\_\_\_

**INVOICE 2506019**

**TO:** Coast Life Support District  
**FROM:** Wittman Enterprises, LLC  
**DATE:** July 9, 2025  
**FOR:** Billing Services performed in **June 2025**

Gross Collections	\$56,795.65
Less Refunds	\$282.48
Net Collections	\$56,513.17
Fee Based on 6% of Net Collections	\$3,390.79

**CURRENT MONTH BALANCE:      \$3,390.79**

**TOTAL AMOUNT:      \$3,390.79**

**Please remit payment to:**  
**Wittman Enterprises, LLC.**  
**11093 Sun Center Drive**  
**Rancho Cordova, Ca. 95670**



[illegible]

**Management Summary Report**  
**Monthly and Fiscal Year to Date**  
**Coast Life Support District**  
**June 2025**

Financial Class	Number of Accounts	Percent of Total	Year to Date Total Accts.	Percent of Total YTD	Charges	Percent of Total	Year to Date Total Charges	Percent of Total YTD	Payments	Percent of Total	Year to Date Payments	Percent of Total YTD
Medicare	18	29.51%	226	32.80%	\$73,592.20	37.66%	\$999,290.00	38.88%	\$14,856.42	26.16%	\$199,220.50	23.46%
Medicare HMO	6	9.84%	71	10.30%	\$26,676.00	13.65%	\$302,245.80	11.76%	\$2,715.71	4.78%	\$70,899.44	8.35%
Medi-Cal	0	0.00%	10	1.45%	\$0.00	0.00%	\$51,702.00	2.01%	\$3,621.54	6.38%	\$26,684.30	3.14%
Medi-Cal HMO	13	21.31%	105	15.24%	\$51,341.00	26.27%	\$445,632.00	17.34%	\$10,293.09	18.12%	\$205,671.48	24.22%
Insurance	5	8.20%	67	9.72%	\$22,463.00	11.49%	\$230,982.40	8.99%	\$21,585.15	38.00%	\$277,772.87	32.72%
Private Pay	19	31.15%	210	30.48%	\$21,329.00	10.91%	\$425,945.00	16.57%	\$3,723.74	6.56%	\$68,795.91	8.10%
Kaiser	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Other	0	0.00%	0	0.00%	\$0.00	0.01%	\$114,186.00	4.44%	\$0.00	0.00%	\$0.00	0.00%
Prior Sales					\$17.00		\$0.00					
Sub Total	61	100.00%	689	100.00%	\$195,418.20	100.00%	\$2,569,983.20	100.00%	\$56,795.65	100.00%	\$849,044.50	100.00%
Dry Runs	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Total	61	100.00%	689	100.00%	\$195,418.20	100.00%	\$2,569,983.20	100.00%	\$56,795.65	100.00%	\$849,044.50	100.00%

Runs by Response Request

Response Type Of Service Requested (eResponse.05)	Number of Runs	Percent of Total Runs
911 Response (Scene)	75	91.46%
Interfacility Transport	7	8.54%
	Total: 82	Total: 100.00%

Runs by Dispatch Reason

Incident Complaint Reported By Dispatch (eDispatch.01)	Number of Runs	Percent of Total Runs
Traffic/Transportation Incident	12	14.63%
Breathing Problem	8	9.76%
Abdominal Pain/Problems	6	7.32%
Falls	6	7.32%
Interfacility Transfer	6	7.32%
Hemorrhage/Laceration	5	6.10%
Other	5	6.10%
Sick Person	5	6.10%
Traumatic Injury	5	6.10%
Unknown Problem/Person Down	4	4.88%
Back Pain (Non-Traumatic)	3	3.66%
Heart Problems/AICD	3	3.66%
Assault	2	2.44%
Chest Pain (Non-Traumatic)	2	2.44%
Medical Alarm	2	2.44%
Unconscious/Fainting/Near-Fainting	2	2.44%
Cardiac Arrest/Death	1	1.22%
Convulsions/Seizure	1	1.22%
Fire	1	1.22%
Heat/Cold Exposure	1	1.22%
Overdose/Poisoning/Ingestion	1	1.22%
Stroke/CVA	1	1.22%
	Total: 82	Total: 100.00%

Runs by Provider Impression

Situation Provider Primary Impression (eSituation.11)	Number of Runs	Percent of Total Runs
	14	17.07%
Traumatic Injury (T14.90)	13	15.85%
Abdominal Pain / Problems (R10.84)	9	10.98%
Pain (G89.1)	6	7.32%
Syncope/Near Syncope (R55)	5	6.10%
No Apparent Illness/Injury (Adult) (Z00.00)	4	4.88%
Chest Pain - Non-cardiac (R07.89)	3	3.66%
Chest Pain - Suspected Cardiac (I20.9)	3	3.66%
Dizziness / Vertigo (R42)	3	3.66%
Nausea / Vomiting (R11.2)	3	3.66%
Respiratory Distress - Bronchospasm (J98.01)	3	3.66%
Stroke/CVA (I63.9)	3	3.66%
Headache (R51)	2	2.44%
Overdose / Poisoning / Ingestion (F19)	2	2.44%
Weakness (General) (R53.1)	2	2.44%
Behavioral / Psychiatric - Disorder/Issue (F99)	1	1.22%
Fever (R50.9)	1	1.22%
Obvious Death (R99)	1	1.22%
Respiratory Distress - Pulmonary Edema / CHF (J81.0)	1	1.22%

Situation Provider Primary Impression (eSituation.11)	Number of Runs	Percent of Total Runs
Respiratory Distress - Unspecified (J80)	1	1.22%
Seizure - Post (G40.909)	1	1.22%
Sepsis (A41.9)	1	1.22%
Total: 82		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)		40	48.78%
Patient Contact Made	Patient Evaluated and Refused Care (AMA)	Available, Care Refused (AMA/RAS)	Patient Refused Transport	Against Medical Advice	19	23.17%
Cancelled Prior to Arrival at Scene	Not Applicable	Available, No Care Required	No Transport		10	12.20%
Cancelled on Scene	Not Applicable	Available, No Care Required	No Transport		7	8.54%
Patient Contact Made	Patient Evaluated, Released at Scene (RAS)	Available, Care Refused (AMA/RAS)	Patient Refused Transport	Released Following Protocol Guidelines	3	3.66%
Patient Contact Made	Patient Evaluated and Care Provided	Initiated Primary Care and Transferred to Another EMS Crew	Transport by Another EMS Unit/Agency		2	2.44%
Cancelled on Scene	Not Applicable	Available, No Care Required	No Transport	Against Medical Advice	1	1.22%
					Total: 82	Total: 100.00%

3.5 Transported by Destination Report

Disposition Destination Name Delivered Transferred To (eDisposition.01)	Number of Runs	Percent of Total Runs
	42	51.22%
Landing Zone	11	13.41%
Adventist Health Mendocino Coast	9	10.98%
Sutter Santa Rosa Regional Hospital	9	10.98%
Santa Rosa Memorial Hospital, Montgomery	4	4.88%
Redwood Coast Medical Services Inc	3	3.66%
Adventist Health Ukiah Valley	1	1.22%
Healdsburg District Hospital	1	1.22%
Kaiser Permanente - Santa Rosa	1	1.22%
Private Residence	1	1.22%
Total: 82		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	1.22%
Tuesday	1	1.22%
Thursday	2	2.44%
Friday	1	1.22%
Total: 5 Avg: 1.25		Total: 6.10%
Incident Three Hour Range Of Day 24: 03:00:00 - 05:59:59		
Wednesday	1	1.22%
Total: 1 Avg: 1.00		Total: 1.22%
Incident Three Hour Range Of Day 24: 06:00:00 - 08:59:59		
Sunday	5	6.10%
Monday	2	2.44%
Tuesday	1	1.22%
Thursday	2	2.44%
Friday	1	1.22%
Total: 11 Avg: 2.20		Total: 13.41%

Incident Day Name	Number of Runs	Percent of Total Runs
Incident Three Hour Range Of Day 24: 09:00:00 - 11:59:59		
Sunday	2	2.44%
Monday	3	3.66%
Thursday	2	2.44%
Friday	2	2.44%
Saturday	1	1.22%
	Total: 10	Total: 12.20%
	Avg: 2.00	
Incident Three Hour Range Of Day 24: 12:00:00 - 14:59:59		
Sunday	1	1.22%
Monday	2	2.44%
Wednesday	2	2.44%
Thursday	1	1.22%
Friday	5	6.10%
Saturday	2	2.44%
	Total: 13	Total: 15.85%
	Avg: 2.17	
Incident Three Hour Range Of Day 24: 15:00:00 - 17:59:59		
Sunday	1	1.22%
Monday	7	8.54%
Tuesday	1	1.22%
Wednesday	1	1.22%
Thursday	4	4.88%
Friday	3	3.66%
Saturday	3	3.66%
	Total: 20	Total: 24.39%
	Avg: 2.86	
Incident Three Hour Range Of Day 24: 18:00:00 - 20:59:59		
Sunday	3	3.66%
Monday	5	6.10%
Tuesday	2	2.44%
Wednesday	2	2.44%
Friday	3	3.66%
Saturday	2	2.44%
	Total: 17	Total: 20.73%
	Avg: 2.83	
Incident Three Hour Range Of Day 24: 21:00:00 - 23:59:59		
Tuesday	1	1.22%
Friday	2	2.44%
Saturday	2	2.44%
	Total: 5	Total: 6.10%
	Avg: 1.67	
	Total: 82	Total: 100.00%
	Avg: 2.22	

Report Criteria

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

Incident Date: Is Between 06/1/2025 and 06/30/2025