



## Finance Committee

### AGENDA

Monday | March 20, 2026 | 2:00pm  
Elaine Jacob Center | 38550 S. Hwy 1, Gualala, CA

#### Teleconference Info

Web Access: <http://clsd.tny.cc/financecomm> | Phone Access: 1-408-638-0968  
Meeting code: 871 1739 4941 | Password: 366982

1. Call to Order Tilles
2. Agenda Approval Tilles
3. Minutes Approval: January 23, 2026 and March 2, 2026 Tilles
4. Privilege of the Floor Tilles
5. New Business
  - a. FY25-26 Augmented Budget Golly
6. Old Business
  - a. Ballot Measure Statement Tilles
  - b. Financial Office Changes/Reorganization Golly
  - c. FY24-25 Audit Golly
7. Reports
  - a. Financial Reports
  - b. Ambulance Revenue—Wittman (YTD)
  - c. Ambulance Transport Data
8. Review and Approval of January and February 2026 Checks and Banking
9. Shout Out
10. Next Meetings
  - April 21, 12:30pm – Platt Training Center**
  - May 19, 12:30pm – Platt Training Center**
11. Adjourn



## Finance Committee

### MINUTES

Wednesday, January 23, 2026 | 10am

Platt Center @CLSD Headquarters | 38901 Ocean Dr, Gualala, CA

#### Teleconference Info

Web Access: <https://bit.ly/clsdfincomm> | Phone Access: 1-408-638-0968

Meeting code: 871 1739 4941 | Password: 366982

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

**Staff Present:** Bronwyn Golly, EMS Chief | Cobre Hernandez, Executive Administrator | Andrea Drew, Accounting Consultant (via teleconference)

**Guest:** Director Julia Damasco

**Minutes by:** Cobre Hernandez

**1. Call to Order**

Treasurer Tilles called the meeting to order at 10am.

**2. Agenda Approval**

Secretary Schwartz made a motion to approve the agenda.

The motion was seconded by Treasurer Tilles.

The agenda was approved.

**3. Minutes Approval: December 17, 2025 Meeting**

Secretary Schwartz made a motion to approve the minutes as written.

Treasurer Tilles seconded the motion.

The minutes were approved.

**4. Privilege of the Floor**

No one had any business for the floor.

**5. New Business**

**a. FY 21/22 GEMT Audit**

Chief Golly provided an update on the outcome of the Department of Health Care Services (DHCS) audit of our FY 2021/22 GEMT cost report. The cost report did not line up with financial data that our accountant CPA Andrea Drew pulled, which made it difficult to provide the supporting documents that DHCS was asking for. EA Hernandez redid the old cost report, which was accepted by DHCS. We also had NBS review the audit adjustments to ensure that we were adequately representing our costs. We have

accepted the adjustments that DHCS suggested, which identified an overpayment of \$9,218.23. We have already paid back the overpayment.

**6. Old Business**

**a. Financial Office Changes/Reorganization**

Discussed with CPA Drew under Financial Reports

**b. FY 25/26 Budget**

Chief Golly stated that she was working with CPA Drew on building up an augmented budget for presentation at the March FC meeting.

**c. FY 24/25 Audit**

Confirmed FY24/25 audit for April 2026 with CPA Larry Bain and Natasha Dunlop.

**7. Reports**

**a. Financial Reports (with Andrea Drew via Zoom)**

CPA Drew reviewed the new versions of the following reports with the Committee members: Budget vs Actual – past month and year end comparison with three-month cash flow projection and Profit & Loss – previous month and YTD. She also gave the Committee a brief tour of the reporting capabilities of QuickBooks Online.

**b. Ambulance Revenue – Wittman (YTD)**

The income from ambulance billing continues to show a consistent increase over last year. The net payments for December were \$100,895.01. This is an increase from the month before of more than \$8,000, and more than \$22,000 over the budgeted \$78,000/month.

**d. Ambulance Transport Data YTD**

Closed out CY 2025 with 996 total dispatches.

**8. Review and Approval of December 2025 Checks and Banking**

The statements and checks were reviewed and the Check Review form was signed by the Committee members.

**9. Shout Out**

There were no shout outs.

**10. Next Meetings**

**February Meeting - To Be Scheduled**

**March Meeting – To Be Scheduled**

**11. Adjourn**

**The meeting was adjourned at 11:30am**



## Finance Committee – Special Meeting

### MINUTES

Monday, March 2, 2026 | 3pm

Platt Center @CLSD Headquarters | 38901 Ocean Dr, Gualala, CA

#### Teleconference Info

Web Access: <https://bit.ly/clsdfincomm> | Phone Access: 1-408-638-0968

Meeting code: 871 1739 4941 | Password: 366982

**BOD Present:** Michael Tilles, Treasurer | Julia Damasco, President | Director Naomi Schwartz

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

**Minutes by:** EA Hernandez

#### 1. Call to Order

Treasurer Tilles called the meeting to order at 3pm.

#### 2. Agenda Approval

Treasurer Tilles made a motion to accept the agenda.

Secretary Schwartz seconded the motion.

**The agenda was approved.**

#### 3. Statement on Proposed Ballot Measure

The Committee presented the sections of the statement that they were assigned to prepare beforehand. After some discussion and editing, a draft was compiled and an editing chain was scheduled. Director Schwartz would begin editing the draft and then hand it off to President Damasco for a second edit. The Committee will present the statement at the next regular Board of Directors meeting.

#### 4. Financial Office Changes/Reorganization

Chief Golly gave an overview of the past year of changes to the organization of financial activities. Bookkeeping and accounting activities have improved significantly, including with the addition of accountant Andrea Drew. Chief Golly would like to complete the transition of financial activities to specialized consultants. This will free EA Hernandez for project work that CLSD needs and that is more appropriate to their skills and experience.

The Committee agreed and will support the motion to approve at the next Board meeting.

#### 5. Shout Out

There were no shout outs.

**6. Next Meetings**

**March 20, 2pm, at RCMS Elaine Jacobs Conference Room**

**April 21, 12:30pm, at CLSD Platt Training Room**

**7. Adjourn**

The meeting was adjourned at 4:15pm.



Coast Life Support District  
Year Ended June 30, 2026  
Fiscal Year Budget Augmentation

Account #	Account Description	Total Budget FY2026 Year ORIGINAL	Grant Funded (TIF Tourism Impact Grant re Sonoma County) -				Total Budget Augmentation	Variance
			General Fund Augmentation	Grant Funded (PG&E Wildfire) Augmentation	Donations Restricted (Elections)			
4611	Transportation and Travel - Fuel	\$ 30,000.00	\$ 32,770.30	\$ -	\$ -	\$ 32,770.30	\$ 2,770.30	
4710	Utilities	\$ 20,000.00	\$ 18,462.44	\$ -	\$ -	\$ 18,462.44	\$ (1,537.57)	
<b>Financing Expense</b>								
5000	Equipment - Principal Loan Payment	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	\$ -	
5010	Equipment - Interest Loan Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Grant Project Expense</b>								
	TBD - Grant Project Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TBD - Grant Project Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Capital Assets (&gt; \$5,000 per Unit)</b>								
6010	Buildings and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6020	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6030	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total CLSD Net Income/(Loss) Before Other Reserve/Special Project Items</b>		<b>\$</b>	<b>\$ 60,633.12</b>	<b>\$</b>	<b>\$</b>	<b>\$ 60,633.12</b>	<b>N.A</b>	
N/A	Reserve Transfer Item: Compensated Absences Acct	\$ -	\$ -	\$ -	\$ -	\$ -	N.A	
N/A	Reserve Transfer Item: Apparatus and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	N.A	
N/A	Reserve Transfer Item: Vehicle and Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	N.A	
N/A	Reserve Transfer Item: Building Maint and Repair	\$ -	\$ -	\$ -	\$ -	\$ -	N.A	
N/A	Unrestricted Reserve Item: FY2026 Build-Up Need	\$ -	\$ 60,633.12	\$ -	\$ -	\$ 60,633.12	N.A	
N/A	Other Special Item: UAL PrePayment	\$ -	\$ -	\$ -	\$ -	\$ -	N.A	
N/A	TBD - Other Reserve/Special Project Items	\$ -	\$ -	\$ -	\$ -	\$ -	N.A	
<b>Total CLSD Net Income/(Loss) Before Other Reserve/Special Project Items</b>		<b>\$</b>	<b>\$ 0.00</b>	<b>\$</b>	<b>\$</b>	<b>\$ 0.00</b>	<b>N.A</b>	

DRAFT

Coast Life Support began in 1984 with a group of concerned community members who recognized the need to provide and stabilize ambulance service on the coast. Previously, getting to a hospital involved a trip on the local hearse (Ormsbee Ayers) or doing it yourself. That round trip is over 6 hours along winding, rugged roads to hospitals in either Santa Rosa or Fort Bragg.

The founding group got the legislature of the State of California to form a bi-county Special District in 1986 to provide ambulance services when the legislature recognized that no 'for profit' ambulance entity wanted to provide such services to our community.

In the beginning years, there was one Basic Life Support (BLS) ambulance manned by volunteer EMTs and one Advanced Life Support (ALS) ambulance which had a professional paramedic and an EMT on board.

In 1996, voters in our bi-county Special District voted to increase the benefit assessment payment (parcel tax) to support ambulance operations of 911 emergency responses and inter-facility transfers to hospitals in both Sonoma and Mendocino counties. Wisely, the community recognized that only by self-funding could there be ambulance services. In the ensuing years, the Board of Directors of CLSD recognized that the six hours round trip left our community vulnerable when its one ALS ambulance was off the coast during a call. By 2020, Coast Life Support had grown into having two fully staffed ALS ambulances available for emergency calls providing coverage when one ALS ambulance was off the coast.

CLSD call volume has grown to over 1000 annually. And the national cost of living has risen approximately 25% since 2020. Please note that the district wide cost of living may be even higher because of our remote location. Expenses have increased for CLSD to cover increased staffing and to attract and retain qualified personnel. Additionally, ambulance costs and medical supply prices have also sharply increased.

It is apparent that Coast Life Support District will not be able to provide the current level of service without increases in funding.

Both donations and the passage of a district wide ballot measure are vital to provide funds to maintain the level of service that is currently being provided.



**Management Summary Report  
Monthly and Fiscal Year to Date  
Coast Life Support District  
February 2026**

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
<i>Medicare</i>	17	40.48%	207	37.50%	\$75,156.00	43.67%	\$1,086,966.00	46.57%	\$57,285.10	43.88%	\$165,116.10	22.50%
<i>Medicare HMO</i>	3	7.14%	34	6.16%	\$22,791.00	13.24%	\$196,121.20	8.40%	\$6,535.11	5.01%	\$41,353.33	5.63%
<i>Medi-Cal</i>	0	0.00%	8	1.45%	\$0.00	0.00%	\$49,635.00	2.13%	\$1,163.79	0.89%	\$13,292.59	1.81%
<i>Medi-Cal HMO</i>	6	14.29%	91	16.49%	\$27,168.00	15.79%	\$386,033.00	16.54%	\$18,637.62	14.28%	\$148,091.77	20.18%
<i>Insurance</i>	6	14.29%	71	12.86%	\$20,140.00	11.70%	\$289,989.60	12.42%	\$42,317.79	32.41%	\$324,321.76	44.19%
<i>Private Pay</i>	10	23.81%	141	25.54%	\$26,836.00	15.59%	\$310,772.00	13.31%	\$4,615.20	3.54%	\$35,714.19	4.87%
<i>Kaiser</i>	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$6,039.00	0.82%
<i>Other</i>	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
<i>Prior Sales</i>					\$10.80	0.01%	\$14,626.20	0.63%				
<b>Sub Total</b>	<b>42</b>	<b>100.00%</b>	<b>552</b>	<b>100.00%</b>	<b>\$172,101.80</b>	<b>100.00%</b>	<b>\$2,334,143.00</b>	<b>100.00%</b>	<b>\$130,554.61</b>	<b>100.00%</b>	<b>\$733,928.74</b>	<b>100.00%</b>
<i>Dry Runs</i>	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
<b>Total</b>	<b>42</b>	<b>100.00%</b>	<b>552</b>	<b>100.00%</b>	<b>\$172,101.80</b>	<b>100.00%</b>	<b>\$2,334,143.00</b>	<b>100.00%</b>	<b>\$130,554.61</b>	<b>100.00%</b>	<b>\$733,928.74</b>	<b>100.00%</b>

## Runs by Response Request

Response Type Of Service Requested (eResponse.05)	Number of Runs	Percent of Total Runs
911 Response (Scene)	54	100.00%
<b>Total: 54</b>		<b>Total: 100.00%</b>

## Runs by Dispatch Reason

Incident Complaint Reported By Dispatch (eDispatch.01)	Number of Runs	Percent of Total Runs
Falls	9	16.67%
Sick Person	7	12.96%
Breathing Problem	4	7.41%
Chest Pain (Non-Traumatic)	4	7.41%
Traffic/Transportation Incident	4	7.41%
Interfacility Transfer	3	5.56%
Abdominal Pain/Problems	2	3.70%
Choking	2	3.70%
Headache	2	3.70%
Medical Alarm	2	3.70%
Other	2	3.70%
Stroke/CVA	2	3.70%
Traumatic Injury	2	3.70%
Automated Crash Notification	1	1.85%
Back Pain (Non-Traumatic)	1	1.85%
Convulsions/Seizure	1	1.85%
Diabetic Problem	1	1.85%
Heart Problems/AICD	1	1.85%
Hemorrhage/Laceration	1	1.85%
Overdose/Poisoning/Ingestion	1	1.85%
Unknown Problem/Person Down	1	1.85%
Well Person Check	1	1.85%
<b>Total: 54</b>		<b>Total: 100.00%</b>

## Runs by Provider Impression

Situation Provider Primary Impression (eSituation.11)	Number of Runs	Percent of Total Runs
	10	18.52%
Traumatic Injury (T14.90)	9	16.67%
Abdominal Pain / Problems (R10.84)	3	5.56%
Dizziness / Vertigo (R42)	3	5.56%
Pain (G89.1)	3	5.56%
Respiratory Distress - Unspecified (J80)	3	5.56%
Weakness (General) (R53.1)	3	5.56%
Behavioral / Psychiatric - Disorder/Issue (F99)	2	3.70%
Chest Pain - Non-cardiac (R07.89)	2	3.70%
Chest Pain - Suspected Cardiac (I20.9)	2	3.70%
No Apparent Illness/Injury (Z00.00)	2	3.70%
ALTE / BRUE (Brief, Resolved, Unexplained, Event) (R68.13)	1	1.85%
Altered Level of Consciousness (R41.82)	1	1.85%
Cold/Flu Symptom (J00)	1	1.85%
Diabetic - Hyperglycemia (E13.65)	1	1.85%
Epistaxis (Non-Traumatic) (R04.0)	1	1.85%
Fever (R50.9)	1	1.85%
Headache (R51)	1	1.85%
Nausea / Vomiting (R11.2)	1	1.85%
OB / Pregnancy Related Complication (O99)	1	1.85%

Situation Provider Primary Impression (eSituation.11)	Number of Runs	Percent of Total Runs
Obvious Death (R99)	1	1.85%
Respiratory Distress - Bronchospasm (J98.01)	1	1.85%
Sepsis (A41.9)	1	1.85%
<b>Total: 54</b>		<b>Total: 100.00%</b>

### 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)		26	48.15%
Patient Contact Made	Patient Evaluated and Refused Care (AMA)	Available, Care Refused (AMA/RAS)	Patient Refused Transport	Against Medical Advice	15	27.78%
Cancelled Prior to Arrival at Scene	Not Applicable	Available, No Care Required	No Transport		6	11.11%
Cancelled on Scene	Not Applicable	Available, No Care Required	No Transport		4	7.41%
Patient Contact Made	Patient Evaluated and Care Provided	Initiated Primary Care and Transferred to Another EMS Crew	Transport by Another EMS Unit/Agency		2	3.70%
Patient Contact Made	Patient Evaluated and Care Provided	Assumed Primary Care from Another Responder (ALS or BLS)	Transport by This EMS Unit (This Crew Only)		1	1.85%
					<b>Total: 54</b>	<b>Total: 100.00%</b>

### 3.5 Transported by Destination Report

Disposition Destination Name Delivered Transferred To (eDisposition.01)	Number of Runs	Percent of Total Runs
	27	50.00%
Sutter Santa Rosa Regional Hospital	9	16.67%
Landing Zone	7	12.96%
Adventist Health Mendocino Coast	4	7.41%
Santa Rosa Memorial Hospital, Montgomery	4	7.41%
Kaiser Permanente - Santa Rosa	2	3.70%
Redwood Coast Medical Services Inc	1	1.85%
	<b>Total: 54</b>	<b>Total: 100.00%</b>

### Call Volumes by Day and Hour Report

Incident Day Name	Number of Runs	Percent of Total Runs
<b>Incident Three Hour Range Of Day 24: 00:00:00 - 02:59:59</b>		
Tuesday	1	1.85%
Thursday	1	1.85%
Friday	1	1.85%
Saturday	1	1.85%
	<b>Total: 4</b>	<b>Total: 7.41%</b>
	<b>Avg: 1.00</b>	
<b>Incident Three Hour Range Of Day 24: 03:00:00 - 05:59:59</b>		
Sunday	1	1.85%
Tuesday	1	1.85%
	<b>Total: 2</b>	<b>Total: 3.70%</b>
	<b>Avg: 1.00</b>	
<b>Incident Three Hour Range Of Day 24: 06:00:00 - 08:59:59</b>		
Sunday	1	1.85%
Tuesday	1	1.85%
	<b>Total: 2</b>	<b>Total: 3.70%</b>
	<b>Avg: 1.00</b>	
<b>Incident Three Hour Range Of Day 24: 09:00:00 - 11:59:59</b>		
Sunday	1	1.85%
Monday	3	5.56%
Wednesday	2	3.70%
Thursday	1	1.85%
Friday	3	5.56%

Incident Day Name	Number of Runs	Percent of Total Runs
Saturday	2	3.70%
	<b>Total: 12</b>	<b>Total: 22.22%</b>
	<b>Avg: 2.00</b>	
<b>Incident Three Hour Range Of Day 24: 12:00:00 - 14:59:59</b>		
Monday	1	1.85%
Tuesday	1	1.85%
Wednesday	3	5.56%
Friday	2	3.70%
	<b>Total: 7</b>	<b>Total: 12.96%</b>
	<b>Avg: 1.75</b>	
<b>Incident Three Hour Range Of Day 24: 15:00:00 - 17:59:59</b>		
Sunday	1	1.85%
Thursday	2	3.70%
Friday	3	5.56%
	<b>Total: 6</b>	<b>Total: 11.11%</b>
	<b>Avg: 2.00</b>	
<b>Incident Three Hour Range Of Day 24: 18:00:00 - 20:59:59</b>		
Monday	4	7.41%
Tuesday	2	3.70%
Wednesday	3	5.56%
Thursday	4	7.41%
Friday	1	1.85%
Saturday	2	3.70%
	<b>Total: 16</b>	<b>Total: 29.63%</b>
	<b>Avg: 2.67</b>	
<b>Incident Three Hour Range Of Day 24: 21:00:00 - 23:59:59</b>		
Sunday	1	1.85%
Wednesday	2	3.70%
Thursday	1	1.85%
Saturday	1	1.85%
	<b>Total: 5</b>	<b>Total: 9.26%</b>
	<b>Avg: 1.25</b>	
	<b>Total: 54</b>	<b>Total: 100.00%</b>
	<b>Avg: 1.74</b>	

**Report Criteria**

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

Incident Date: Is Between 2/1/2026 and 2/28/2026