

# COAST LIFE SUPPORT DISTRICT



## Board of Directors Regular Meeting

**Monday | April 27, 2026 | 3:30pm**

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

### Teleconference Info

#### Web Access:

<https://us06web.zoom.us/j/87246626584?pwd=GaQEp6pNq26ybv82zOI3CREPc7NbDk.1> | **Phone Access:** 1-408-638-0968

**Meeting code:** 872 4662 6584 | **Password:** 535761

### Accessibility Notice

District meetings are accessible to people with disabilities. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to participate in this meeting, or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting, should contact the EMS Chief, by 9:00 a.m. the day of the meeting at (707) 884-1829 and/or [ems.chief@clsd.ca.gov](mailto:ems.chief@clsd.ca.gov). Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it.

## AGENDA

1. Call to Order Damasco
2. Public Comment  
Any member of the public may address the District on any matter on or off the agenda. Each speaker will be allotted three minutes to make their comment.
3. Adoption of the Agenda Damasco
4. Minutes Approval: Damasco  
**March 23, 2026 and April 10, 2026 (Special Meeting)**
5. Privilege of the Floor Damasco
6. **New Business**
  - a. New Director Oath of Office Bower
7. **Public Hearing**
  - a. Conduct a public hearing and take the following actions Damasco  
regarding a Special Emergency Medical Services Parcel Tax:  
(1) introduce, waive the reading, and enact An Ordinance of Coast

Life Support District Increasing the Current Special Tax for Emergency Medical Services, Ambulance, Life Support, and Transport Purposes and Raising the District's Spending Limit to Allow Use of the Proceeds of the Increased Tax, Subject to Voter Approval (the "Ordinance"); (2) adopt a resolution (the "Resolution") which: (a) calls for an election and places the Ordinance on the ballot for the November 3, 2026 General Election for the purpose of enabling voters to approve or reject the Ordinance and (b) provides additional direction and instruction related to the conduct of the election; and (3) find that the Ordinance and Resolution are not subject to the California Environmental Quality Act for the reasons stated in the Resolution.

**8. Committee Reports**

- |                        |         |
|------------------------|---------|
| a. Finance             | Tilles  |
| b. Fundraising         | Tittle  |
| c. Executive           | Damasco |
| d. Governance          | Bower   |
| e. Communications      | Bower   |
| f. RCMS                | Tilles  |
| g. MHA                 | Tittle  |
| h. District/Operations | Golly   |

9. Shout Out

10. Next Meeting

**Tuesday, May 26, 2026, 3:30pm**  
**Monday, June 22, 2026, 3:30pm**

11. Adjourn

**Public Records**

Public records that relate to any item on the agenda for a regular board meeting are available for public inspection. Those records distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Board at the office of Coast Life Support District, located at 38901 Ocean Drive, Gualala, CA, for the purpose of making those public records available for inspection. The documents are also available on the District's Internet Web site. The website is located at [www.clsd.ca.gov](http://www.clsd.ca.gov).

# COAST LIFE SUPPORT DISTRICT

## Board of Directors Regular Meeting MINUTES

Monday | March 23, 2026 | 3:30pm

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

### Teleconference Info

**Web Access:** <http://clsd.tny.cc/clsdboard> | **Phone Access:** 1-408-638-0968

**Meeting code:** 871 1739 4941 | **Password:** 366982

**BOD Present:** Julia Damasco, President | Julie Bower, Secretary | Michael Tilles, Treasurer | Susan Sandoval, Director | Naomi Schwartz, Director

**Absent:** Leslie Tittle, Director

**Staff Present:** Bronwyn Golly, EMS Chief

**Public:** Leslie Bates, Barbara Burkey, Beth Roland, Kamala Abbott, Markus Lavenson, Paula Smith, Rich Hughes, Gualala Community Center representatives Janet Pierucci, President and Adrian Adams, Structural Engineer

**Minutes by:** Chief Bronwyn Golly

#### 1. Call to Order

President Damasco called the meeting to order at 2:30pm.

#### 2. Agenda Approval

Director Schwartz made a motion to accept the agenda.

Treasurer Tilles seconded the motion.

**The agenda was approved unanimously.**

#### 3. Minutes Approval

Director Schwartz requested that the February 23 Regular Meeting minutes be updated to state that Rich Hughes was on both recent tax measure committees.

**Secretary Bower made a motion for the February 23 minutes to be adopted with the above change and the March 9 Special Meeting Minutes be adopted as is.**

**Director Schwartz seconded the motion.**

**The minutes were unanimously approved.**

#### 4. Privilege of the Floor

Director Sandoval announced that she will be stepping down at the end of her term, or if a suitable replacement is found at the upcoming interviews to fill the vacancy created by former President Beaty's resignation. Director Sandoval stated that if she does resign immediately, she would like to continue to participate on the Governance Committee. All Directors and Chief

Golly wholeheartedly agree that they would like her to continue her work on the Governance Committee.

Three of the four interested applicants for the BOD vacancy were in attendance and introduced themselves: Beth Rowland, Markus Lavenson, and Kamala Abbott.

## 5. New Business

### a. Resolution for Retired President Geoff Beaty

Director Tilles gave an update on former Director Beaty's health and President Damasco requested that Director Tilles notify Beaty and his wife of the resolution and plaque that has been ordered.

### b. Gualala Community Center – Grant Letter of Support

Gualala Community Center President Janet Pierucci and Engineer Adrian Adams presented the updated plans for the community center, including new blueprints and mock design drawings. They asked for a letter of support from CLSD for their application to the T-Mobile *Hometown Grants* program for shovel-ready rural community grants.

**Director Schwartz made a motion to provide the GCC with a letter of support for their application.**

**Secretary Bower seconded the motion.**

**The motion was unanimously approved.**

### c. Augmented Budget FY25/26 – Action Item

Chief Golly presented the augmented budget for FY25/26. The budget showed an increase in spending over the initial projected budget, but that was superseded by an increase in billing revenue and donations leaving a projected net profit of ~\$60K.

**Treasurer Tilles made a motion to approve the augmented budget.**

**Director Schwartz seconded the motion.**

**The motion was unanimously approved.**

## 6. Old Business

### a. Ballot Initiative Planning

President Damasco, Treasurer Tilles, and Director Schwartz presented the Finance Committee's Statement on the Ballot Measure.

- President Damasco and Treasurer Tilles explained the benefit unit structure that guides how CLSD parcel taxes are calculated. There are a total of 19,534 EMS benefit units in both Mendocino and Sonoma Counties. The current parcel tax rate is \$61/unit. The ballot would be looking to increase that rate by \$28-38/unit. Further analysis needs to be done to decide on a final number. Two federal funding sources that supplement Medicare and Medi-Cal payments are at risk of being cancelled in the next 2-3 years due to the Big Beautiful Bill. The analysis will take into account these potential losses.
- There was a question of how the increase will be impacted by the Gann Limit. Our current Gann Limit is \$3,359,640, and we currently assess just over \$2,000,000 of public funds. The proposed increase would not affect that. If we were to hit the Gann Limit, CLSD would need to go to the voters for approval to surpass it, which would be effective for a 4-year period. Paula Smith asked what percentage of voters would need to approve. Chief Golly was not sure but will investigate the answer.
- Director Schwartz would like the Statement to be updated to replace the second "provide" in paragraph 2.

## 7. Committee Reports

### a. Finance

Nothing to report in addition to the Ballot Initiative Planning at this time. No one had any questions on this month's financial reports.

### b. Fundraising

Nothing to report this month.

### c. Executive

Interviews to fill the BOD vacancy are scheduled for March 30 and 31. There will be a Special Meeting scheduled between then and the next Regular Meeting to vote on the appointment. The agenda of the Special Meeting will also include legal counsel's draft of the ballot measure resolution.

### d. Governance

Nothing to report at this time.

### e. Communications

Nothing to report at this time.

### f. RCMS

Treasurer Tilles provided an update. RCMS is working to change their Medicare and Medical billing for Urgent Care. Currently, they are billing a flat rate, instead of a variable rate per treatment. RCMS Board President Leslie Bates expanded on this and felt encouraged that this would have a positive effect on RCMS and Urgent Care.

### g. MHA

Nothing to report at this time. Someone asked whether CLSD needs to have a second Director representative on the MHA board since Geoff Beatty's resignation. Chief Golly reported that MHA is in the process of updating their bylaws to remove the second agency representative slot for both CLSD and RCMS, per a conversation with Director Tittle, who is also MHA's Board President.

### h. District/Operations

Chief Golly provided a written update in this month's packet.

## 8. Shoutout

President Damasco gave a shoutout to Director Sandoval for her work on the CLSD Board of Directors.

## 9. Next Board Meetings

Monday, April 23, 2026, 3:30pm

Tuesday, May 26, 2026, 3:30pm

## 10. Adjournment

President Damasco made a motion to adjourn.

Director Schwartz seconded the motion.  
The meeting was adjourned at 4:33pm.

DRAFT

# CLSD LIFE SUPPORT DISTRICT

## Board of Directors Special Meeting MINUTES

Friday | April 10, 2026 | 2pm

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

### Teleconference Info

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

**BOD Present:** Julie Bower, Secretary | Michael Tilles, Treasurer | Susan Sandoval, Director | Naomi Schwartz, Director | Leslie Tittle, Director

**Absent:** Julia Damasco, President

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

**Minutes by:** EA Cobre Hernandez

### 1. Call to Order

Secretary Bower called the meeting to order at 2pm.

### 2. Agenda Approval

Director Schwartz made a motion to accept the agenda.

Director Tittle seconded the motion.

**The agenda was approved unanimously.**

### 3. Privilege of the Floor

Chief Golly informed the Directors that President Damasco was unable to attend because of a personal matter.

### 4. New Business

#### Consideration of the proposed Ballot Measure Resolution and Ordinance

Chief Golly introduced the draft Ballot Measure Resolution and Ordinance written by legal counsel, the Renne Public Law Group. Comments and questions from the BOD below:

- Section I, Exhibit A - Only the original enacting legislation and not the subsequent approved legislation is listed. Is this appropriate or a mistake? Chief Golly will discuss with the attorneys.
- Section IV, Exhibit A – A report is mentioned here. Is this produced by NBS? Chief Golly believes that we receive this report from the counties and then we share it with NBS. She will confirm.
- Section IV, Exhibit B - Can we change the “chief fiscal officer” to “chief”? Also “officer” is mentioned. Does this refer to a board officer or a district officer, which is a staff member?

- Section VI, Appropriations Limit – How does this impact our Gann Limit? Chief Golly will look into how the dollar amount will impact the appropriations limit.

**Treasurer Tilles made a motion to approve the ordinance language with an increase of \$40 per benefit unit for the EMS parcel tax, for the total of \$101 per benefit unit. Director Schwartz seconded the motion. The motion was unanimously approved.**

- 5. Determination by the Board of Directors that the proposed ballot measure and ordinance are not subject to the California Environmental Quality Act**  
**Secretary Bower made a motion to affirm that the proposed ballot measure and ordinance are not subject to the California Environmental Quality Act (CEQA). Treasurer Tilles seconded the motion. The motion was passed unanimously.**

**6. New Board Members Selection**

Secretary Bower gave a brief overview of the interviews that the Executive Committee held with four candidates – Markus Lavenson, Beth Roland, Winston Vickers, and Kamala Abbott. The Committee recommended that the BOD appoint Beth Roland and Winston Vickers. They enjoyed meeting with all candidates and would like to find other ways for Abbott and Lavenson to get involved in CLSD.

Director Susan Sandoval will be moving at the end of the year. She was happy to offer her resignation at the meeting in order to facilitate an easier BOD transition, but will still remain involved in the Governance Committee. Her resignation took effect at the close of the meeting so the BOD had the opportunity to fill a second vacancy.

**Director Sandoval made a motion to approve the two candidates as recommended by the Executive Committee.**

**Director Schwartz seconded the motion.**

**The motion was approved unanimously.**

**7. Next Meeting**

Monday, April 27, 2026, 3:30pm

Tuesday, May 26, 2026, 3:30pm (Meeting was switched to Tuesday to accommodate the Memorial Day holiday.)

**8. Adjournment**

The meeting was adjourned at 2:50pm.

**RESOLUTION NO. 2026-B**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
COAST LIFE SUPPORT DISTRICT  
CALLING AN ELECTION AND CONSOLIDATING IT  
WITH THE NOVEMBER 3, 2026 GENERAL ELECTION  
FOR THE PURPOSE OF SUBMITTING TO THE VOTERS A MEASURE  
TO ADOPT A SPECIAL PARCEL TAX  
TO BE USED FOR EMERGENCY MEDICAL SERVICES, INCLUDING  
AMBULANCE, LIFE SUPPORT, AND MEDICAL TRANSPORT  
PURPOSES AND  
RAISING THE DISTRICT'S SPENDING LIMIT TO ALLOW USE OF THE  
PROCEEDS OF THE TAX**

**WHEREAS**, the Board of Directors (the "Board") of Coast Life Support District ("District") desires to place a ballot measure before the voters at the November 3, 2026, general election to adopt a Special Parcel Tax ordinance (the "Ordinance"), as authorized by Section 70 of Chapter 375, Statutes of 1986; and

**WHEREAS**, the Ordinance imposes a tax on parcels of real property within the boundaries of the District, as specified by existing law, and as may hereafter be amended, to be collected in the manner set forth in the Ordinance, and deposited into a dedicated fund for the special purposes as identified in the Ordinance; and

**WHEREAS**, for the Ordinance to become effective, it must be approved by two-thirds of the qualified electors casting votes; and

**WHEREAS**, it is in the best interests of Coast Life Support District and its residents to call an election and place the Ordinance on the ballot for the November 3, 2026, General Election.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of Coast Life Support District, as follows:

1. The foregoing recitals are true and correct, and the Board so finds and determines.
2. The Ordinance authorizing the special tax is set forth in Exhibit A to this resolution.
3. Pursuant to the provisions of Elections Code section 9342 and Section 70 of Chapter 375, Statutes of 1986, the Board of Directors hereby approves the Ordinance, the form thereof, and proclaims that the Ordinance be submitted to the voters of Coast Life Support District at the General Election to be held and conducted on the 3rd day of November, 2026.
4. Pursuant to Elections Code section 10403, the District requests that the election on the Ordinance be consolidated with the statewide election on the 3rd day of November, 2026.

5. Pursuant to Elections Code section 10403, the District acknowledges the consolidated election will be held and conducted in the manner prescribed in Elections Code Section 10418.
6. Since the boundaries of Coast Life Support District fall within both Mendocino County and Sonoma County, the election on the Ordinance shall be conducted by the Elections Officials for Mendocino County and Sonoma County.
7. The Elections Officials for Mendocino County and Sonoma County are requested to use the same letter for this measure in each county to avoid voter confusion, pursuant to Elections Code section 13116.
8. In accordance with section 13119 of the Elections Code, the following measure shall be submitted as a measure on the ballot at said General Election, and that the Elections Officials for Mendocino County and Sonoma County be, and hereby are, requested to place the same on the ballot at said election in the following form:

**Shall Measure \_\_\_\_ (the Coast Life Support District Emergency Medical Services Tax) be adopted?**

Allows Coast Life Support District to increase the current special parcel tax rate on real property to \$ 101 per unit of benefit, for emergency medical services, including ambulance, life support and medical transport purposes and other necessary operating expenses, providing an estimated \$1,972,934 annually, until the tax is amended or repealed; authorizes annual increases for inflation; and raises the District's appropriations limit to permit spending of the tax revenue.

YES

NO

9. The ballot to be used at said election shall be both as to form and matter contained therein, such as may be required by law.
10. The Elections Officials for Mendocino County and Sonoma County are hereby authorized to provide and furnish any and all official ballots, notices, printed matter, and all supplies, equipment and paraphernalia that may be necessary to properly and lawfully perform the election.
11. Arguments for and against the measure, and other analyses provided for by law, may be submitted in accordance with the Elections Code.
12. This tax is a special tax requiring the approval of two-thirds of the qualified electors casting votes.

13. This Proclamation of Election is hereby issued for said election and the measure to be voted on in accordance with the terms hereinabove stated.
14. The Board of Directors finds under the California Environmental Quality Act ("CEQA") Guidelines section 15061(b)(3) and 15378(b)(4), the proposed tax measure will not result in a significant effect on the environment and is not a "project" subject to the requirements of CEQA, since it is a government funding mechanism which does not involve any commitment to any specific project.
15. The Clerk of the Board is directed to forward a certified copy of this resolution to the Mendocino County Board of Supervisors, the Mendocino County Elections Official, the Sonoma County Board of Supervisors, and the Sonoma County Elections Official.

**DULY PASSED AND ADOPTED** this 27 day of April, 2026 by the Board of Directors of Coast Life Support District by the following roll call vote:

|                   |                 |              |              |                 |                |                |
|-------------------|-----------------|--------------|--------------|-----------------|----------------|----------------|
| <b>Directors:</b> | <b>Damasco</b>  | <b>Aye</b>   | <b>No</b>    | <b>Abstain</b>  | <b>Absent</b>  | <b>Recuse</b>  |
|                   | <b>Bower</b>    | <b>Aye</b>   | <b>No</b>    | <b>Abstain</b>  | <b>Absent</b>  | <b>Recuse</b>  |
|                   | <b>Schwartz</b> | <b>Aye</b>   | <b>No</b>    | <b>Abstain</b>  | <b>Absent</b>  | <b>Recuse</b>  |
|                   | <b>Tilles</b>   | <b>Aye</b>   | <b>No</b>    | <b>Abstain</b>  | <b>Absent</b>  | <b>Recuse</b>  |
|                   | <b>Tittle</b>   | <b>Aye</b>   | <b>No</b>    | <b>Abstain</b>  | <b>Absent</b>  | <b>Recuse</b>  |
|                   | <b>Vickers</b>  | <b>Aye</b>   | <b>No</b>    | <b>Abstain</b>  | <b>Absent</b>  | <b>Recuse</b>  |
|                   |                 | <b>Ayes:</b> | <b>Noes:</b> | <b>Abstain:</b> | <b>Absent:</b> | <b>Recuse:</b> |

\_\_\_\_\_  
 SECRETARY  
 Board of Directors  
 Coast Life Support District

\_\_\_\_\_  
 ATTEST  
 Clerk of the Board

**Exhibit A**

**AN ORDINANCE OF COAST LIFE SUPPORT DISTRICT INCREASING THE CURRENT SPECIAL TAX FOR EMERGENCY MEDICAL SERVICES, AMBULANCE, LIFE SUPPORT, AND TRANSPORT PURPOSES AND RAISING THE DISTRICT'S SPENDING LIMIT TO ALLOW USE OF PROCEEDS OF THE INCREASED TAX, SUBJECT TO VOTER APPROVAL**

The Board of Directors of Coast Life Support District ordains as follows:

**SECTION 1. PURPOSE AND INTENT**

A. It is the purpose of this Ordinance to authorize an increase in the current special tax on parcels of real property that are within the boundaries of Coast Life Support District (“District”), as specified by existing law and as may hereafter be amended, in order to augment funding for furnishing, operating and maintaining emergency medical services, ambulance, life support, and transport equipment or apparatus and services, and other necessary operating expenses of the District consistent with Section 40 of Chapter 375, Statutes of 1986 (Coast Life Support District Act). All references to Coast Life Support District refer to all statutes involving Coast Life Support District, as they now exist and as they may hereafter be amended.

B. This is a special tax within the meaning of Section 4 of Article XIII A of the California Constitution, and is being enacted pursuant to the authority and procedures of Chapter 375, Statutes of 1986, and Government Code section 50077.

C. This tax is based on the use or the right of use of each Assessor's parcel, and is based, to the extent practical, upon the costs of providing ambulance and life support and transportation services associated with each parcel, its use, and the improvements thereon.

D. Since this tax is not an ad valorem tax, the exemptions contained in or authorized by Article XIII of the California Constitution shall not apply.

E. The taxes imposed by this Ordinance shall be collected by the Counties of Mendocino and Sonoma ("Counties") on behalf of the District in the same manner and subject to the same penalties as other charges and taxes fixed and collected by the Counties.

F. The revenues raised by this tax shall be placed in a separate account and are to be used solely for the purposes of obtaining, furnishing, operating and maintaining emergency medical services, ambulance, life support and transport equipment or apparatus and services, and for other necessary operating expenses of the District, consistent with Section 40 of Chapter 375, Statutes of 1986 (Coast Life Support District Act).

**SECTION II. SPECIAL TAX**

A. The District's Board of Directors is authorized to levy a special tax within the boundaries of Coast Life Support District each year, for the purposes stated in Section I, on each parcel of land shown on the respective County Assessor parcel maps and carried on the County secured property tax rolls; provided, however, that such a special tax shall not be imposed upon a federal or state governmental agency or another local agency. The boundaries of Coast Life Support District are established by law, both as the law now exists and as it may hereafter be amended.

B. This special tax shall be imposed in accordance with the following schedule.

The following establishes the special tax rates for Coast Life Support District:

| <b>Actual Land Use</b>   | <b>Units of Benefit</b> |
|--|-------------------------|
| Undeveloped agricultural, timber, pasture, or waste land                       | 0                       |
| Vacant Buildable Lot, commercial or agricultural                               | 1                       |
| Single Family Dwelling   | 3                       |
| Farm with residence or rural properties with multiple buildings                | 4                       |
| Duplexes   | 6                       |
| Other Multi-family Dwellings, including trailer parks                          | 8                       |
| Institutions, utilities, parks, schools, churches, hospitals and rest homes    | 8                       |
| Service stations, stores, enterprises, commercial, industrial office buildings | 10                      |
| Hotels, motels, restaurants, golf courses, theaters                            | 20                      |

**SECTION III. SPECIAL TAX RATE & CONSUMER PRICE INDEX ADJUSTMENT**

A. The special tax rate authorized by this Ordinance shall equal \$ 101 per Unit of Benefit per year.

B. Beginning July 1 of the first fiscal year following adoption, and on July 1 of each year thereafter, the special tax rate in Section III(A) shall be increased by an amount equal to the annual percentage increase in the Consumer Price Index for All Urban Consumers (CPI-U), San Francisco-Oakland-Hayward, as published by the United States Department of Labor. The adjustment shall be calculated by comparing the CPI-U for May of the preceding year with the CPI-U for the same month of the current year. The adjusted tax shall be rounded to the nearest dollar, as determined by the person performing the duties of the District's chief fiscal officer.

**SECTION IV. REPORT AND HEARING**

A. Each year prior to the imposition of said tax, the District's Board of Directors shall cause a report to be prepared showing each parcel, the owner(s) thereof, and the proposed levy thereon.

B. In accordance with Government Code section 50075.3, the report shall also contain information from the person performing the duties of the District's chief fiscal officer stating the amount of funds collected and expended in the prior fiscal year, and the status of any project required or authorized to be funded by the tax.

C. Upon the receipt of such report, the Board of Directors shall set a date for a hearing thereof and shall cause notice of such hearing to be posted in at least three (3) public places within the District, or, in lieu of posting, by mailing notice of hearing to each property owner at the address disclosed on the latest tax roll. The District may also cause notice of such hearing to be placed on the District's website.

D. At said hearing, the Board of Directors shall make such corrections to the taxes proposed to be levied as may be required to conform to the schedule as set forth above.

**SECTION V. COLLECTION**

The taxes imposed by this Ordinance shall be collected by the Counties of Mendocino and Sonoma ("Counties") on behalf of the District in the same manner and subject to the same penalties as other charges and taxes fixed and collected by the Counties.

**SECTION VI. APPROPRIATIONS LIMIT**

Beginning with the fiscal year for 2027-2028, the appropriations limit for the District shall be increased by the amount of revenue anticipated to be collected by the District from this tax to allow spending of the tax for the maximum period permitted by law, through fiscal year 2030-2031. This increase may be extended beyond fiscal year 2030-2031 by voter approval pursuant to Article XIII B, section 4 of the California Constitution.

**SECTION VII. SEVERABILITY CLAUSE**

A. If any section, subsection, sentence, phrase or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The Directors of the District hereby declare that they would have adopted the Ordinance and each section thereof, despite the fact that any one or more sections, subsections, phrases or clauses be declared invalid.

B. The Special Tax Ordinance adopted on May 5, 2020, is hereby superseded by this Ordinance. The adoption of this Ordinance shall not in any manner affect any action or prosecution for violation of ordinances, which violations were committed prior to the effective date hereof, be construed as a waiver of any license, fee, or penalty required by or resulting from any such ordinance, or affect the validity of any bond (or cash deposit in lieu thereof) required to be posted, filed, or deposited pursuant to such ordinance.

**SECTION VIII. EFFECTIVE DATE**

This Ordinance shall take effect on November 3, 2026, after certification of the vote, if the Ordinance is approved by two-thirds of the electors voting on the Ordinance at the election held that day.

DULY PASSED AND ADOPTED this 27 day of April, 2026 by the Board of Directors for Coast Life Support District by the following roll call vote:

|                   |                 |              |              |                 |                |                |
|-------------------|-----------------|--------------|--------------|-----------------|----------------|----------------|
| <b>Directors:</b> | <b>Damasco</b>  | <b>Aye</b>   | <b>No</b>    | <b>Abstain</b>  | <b>Absent</b>  | <b>Recuse</b>  |
|                   | <b>Bower</b>    | <b>Aye</b>   | <b>No</b>    | <b>Abstain</b>  | <b>Absent</b>  | <b>Recuse</b>  |
|                   | <b>Schwartz</b> | <b>Aye</b>   | <b>No</b>    | <b>Abstain</b>  | <b>Absent</b>  | <b>Recuse</b>  |
|                   | <b>Tilles</b>   | <b>Aye</b>   | <b>No</b>    | <b>Abstain</b>  | <b>Absent</b>  | <b>Recuse</b>  |
|                   | <b>Tittle</b>   | <b>Aye</b>   | <b>No</b>    | <b>Abstain</b>  | <b>Absent</b>  | <b>Recuse</b>  |
|                   | <b>Vickers</b>  | <b>Aye</b>   | <b>No</b>    | <b>Abstain</b>  | <b>Absent</b>  | <b>Recuse</b>  |
|                   |                 | <b>Ayes:</b> | <b>Noes:</b> | <b>Abstain:</b> | <b>Absent:</b> | <b>Recuse:</b> |

\_\_\_\_\_  
**SECRETARY**  
**Board of Directors**  
**Coast Life Support District**

\_\_\_\_\_  
**ATTEST**  
**Clerk of the Board**

## **FINANCIAL REPORT**

### **Audit**

The FY24-25 audit was held with auditor Larry Bain in person and lead auditor Natasha Dunlop-Hyatt remotely. Unofficial comments that we received at the end of the audit site visit included:

- Vast improvement in QuickBooks documentation, Chart of Accounts, and accessibility.
- FY24-25 will continue the downward trend from FYs 22-23 and 23-24, which showed cumulative losses of net position. The auditor noted that the books leading into this current FY illustrate a notable change in direction. He is also encouraged that CLSD is pursuing a parcel tax increase, along with the other fundraising measures, in order to stabilize our operations.
- The audit will note improvement in the financial segregation of duties, with external banking reconciliation and oversight from both our CPA Andrea Drew and our bookkeeping team at Grace Dougan Consulting (GDC).
- There will be deficiencies noted in our A/R, both with patient billing and invoicing for services (CPR classes and other training classes). Chief Golly acknowledged this and steps are already in place with GDC to improve our systems.

### **FY26-27 Budget**

Chief Golly introduced a preliminary budget for FY26-27 which included built-in 1.2% increases for expenses (the exception being a 20% increase for fuel) and a 2.5% COLA for wages. This document is in its first version and the Budget Ad Hoc Committee will reconvene in the beginning of May to start reviewing it. Staff needs to first compile costs for some of the bigger ticket items, including worker's comp, REDCOM, and liability insurance. A full draft budget will be presented at the May 26, 2026 regular meeting.

### **Other Areas of Note**

Our cash on hand from March 31, 2025 to March 31, 2026 showed an improvement of over \$250,000 dollars.

While the audit for FY24-25 will show an increased loss in net position, which may affect our ability to get a new line of credit, the improvement of cash on hand will ease our cashflow concerns and may significantly reduce the credit we will need to access at the end of the calendar year.

## **ADMIN/OPERATIONS REPORT**

### **Meetings/Events**

- CSDA Legislative Days – Chief Golly and EA Hernandez attended the annual Legislative Days hosted by CSDA in Sacramento. They met with legislative staff for Senator McGuire and Assemblyman Rogers, and participated in programs including insights on public policy and best practices on local government fiscal policy.
- CLSD EMT Class Exam – 5 students passed the final written and skills testing for the EMT class and will be taking the National Registry exam in the next month.
- Blood Drive with Vitalant – CLSD hosted a successful blood drive at the station on April 23rd. This was the first local blood drive in over 10 years in the community. From the success of the event Vitalant hopes to start coming back at least twice a year.
- REDCOM retreat – Chief Golly participated in a REDCOM Board retreat and 10-year strategic planning. Topics covered included upcoming technological changes in the 911 and dispatch world, areas of autonomy the REDCOM could address (fiscal/legal), upgrading to an ECC (Emergency Command Center) and what that would look like, facility upgrades and potential independent structure, and system upgrades for disaster preparedness and redundancies.

### **Staff Training**

- Fraud Prevention Training – Chief Golly and EA Hernandez participated in a Fraud Prevention training hosted by CSDA. CLSD is currently using a fraud prevention program, Positive Pay, through our bank which requires approval for all checks and ACH prior to them being clear for deposit. And our liability insurance covers both financial and cyber security incidents. All of these were highlighted in the class as best practices for organizations.
- Special District Leadership Foundation – Essential Leadership Skills Certificate – Chief Golly has been taking classes on the above certificate in order to bolster her knowledge and be a better leader for the District. Classes have included Supervisory Skills for the Public Sector, HR Boot Camp for the Public Sector, and Financial Management for Special Districts. Most of these classes were funded through a scholarship through the foundation.

### **Communications**

- Ad in the annual ICO Business Pullout
- Renewed annual listing in the PAMA – Point Arena Merchants Association
- Special District Week was April 5-11. We posted about it on social media.

**Coast Life Support District**  
**Budget vs. Actuals: Budget\_FY26\_P&L - FY26 P&L, UnAudited**  
 July 2025 - March 2026

|   | Total: July 2025 to March 2026 |                        |                         |                 |                   |                  |                   |  | Total: July 2025 to June 2026    |                        |                         |                 |
|---|--------------------------------|------------------------|-------------------------|-----------------|-------------------|------------------|-------------------|--|----------------------------------|------------------------|-------------------------|-----------------|
|   | Actual                         | Budget for Full FY2026 | (Under)/Over Budget YTD | % of Budget YTD | Apr-26            | May-26           | Jun-26            | Notes per Management   | Actual Anticipated by Management | Budget for Full FY2026 | (Under)/Over Budget YTD | % of Budget YTD |
| <b>Income</b>   |                                |                        |                         |                 |                   |                  |                   |  |                                  |                        |                         |                 |
| 1100.00 Mendocino County Taxes                              | 746,085.55                     | 1,105,428.96           | (359,343.41)            | 67.49%          | 456,856.00        |                  |                   | Based on FY2026 estimates per County   | 1,202,941.55                     | 1,105,428.96           | 97,512.59               | 108.82%         |
| 1200.00 Sonoma County Taxes                                 | 547,453.50                     | 917,979.00             | (370,525.50)            | 59.64%          | 349,295.00        |                  |                   | Based on FY2026 estimates per County   | 896,748.50                       | 917,979.00             | -21,230.50              | 97.69%          |
| 1300.00 Other "County" Taxes                                | 3,081.50                       |                        | 3,081.50                |                 | 2,615.00          |                  |                   | Based on FY2026 estimates per County   | 5,696.50                         | 0.00                   | 5,696.50                |                 |
| 1400.00 Ambulance Transport Billings                        | 824,158.25                     | 936,000.00             | (111,841.75)            | 88.05%          | 90,000.00         | 90,000.00        | 90,000.00         | Based on monthly avg trend since Sep-2025 to Jan-2026 (realization of rate increase and VA-payments) | 1,094,158.25                     | 936,000.00             | 158,158.25              | 116.90%         |
| 1500.00 GEMT Revenue  | -                              | 600,000.00             | (600,000.00)            | 0.00%           |                   |                  |                   |  | 0.00                             | 600,000.00             | -600,000.00             | 0.00%           |
| 1510.00 IGT Contract Revenue                                | 517,553.97                     |                        | 517,553.97              |                 |                   |                  |                   | Based on actual rev realization  | 517,553.97                       | 0.00                   | 517,553.97              |                 |
| 1900.00 Misc Income - General                               | 19,301.36                      | 35,000.04              | (15,698.68)             | 55.15%          |                   |                  |                   |  | 19,301.36                        | 35,000.04              | -15,698.68              | 55.15%          |
| 1910.00 Misc Rev - Interest Income                          | 12,310.12                      |                        | 12,310.12               |                 | 1,367.79          | 1,367.79         | 1,367.79          | Based on monthly avg trend   | 16,413.49                        | 0.00                   | 16,413.49               |                 |
| <b>Total 1920.00 Misc Rev - Donations (Unrestricted)</b>    | <b>207,318.84</b>              | <b>\$ 170,000.04</b>   | <b>37,318.80</b>        | <b>121.95%</b>  | <b>-</b>          | <b>-</b>         | <b>-</b>          |  | <b>207,318.84</b>                | <b>170,000.04</b>      | <b>37,318.80</b>        | <b>121.95%</b>  |
| 1930.00 Misc Rev - CPR and Training Classes                 | 4,682.83                       |                        | 4,682.83                |                 | 520.31            | 520.31           | 520.31            | Based on monthly avg trend   | 6,243.77                         | 0.00                   | 6,243.77                |                 |
| 4400 Miscellaneous Revenue                                  | 11,309.00                      |                        | 11,309.00               |                 |                   |                  |                   |  | 11,309.00                        | 0.00                   | 11,309.00               |                 |
| <b>Total Income</b>   | <b>2,895,122.62</b>            | <b>\$ 3,764,408.04</b> | <b>(869,285.42)</b>     | <b>76.91%</b>   | <b>900,654.11</b> | <b>91,888.11</b> | <b>91,888.11</b>  |  | <b>3,979,552.94</b>              | <b>3,764,408.04</b>    | <b>215,144.90</b>       | <b>105.72%</b>  |
| <b>Gross Profit</b>   | <b>2,895,122.62</b>            | <b>\$ 3,764,408.04</b> | <b>(869,285.42)</b>     | <b>76.91%</b>   | <b>900,654.11</b> | <b>91,888.11</b> | <b>91,888.11</b>  |  | <b>3,979,552.94</b>              | <b>3,764,408.04</b>    | <b>215,144.90</b>       | <b>105.72%</b>  |
| <b>Expenses</b>   |                                |                        |                         |                 |                   |                  |                   |  |                                  |                        |                         |                 |
| 4020.00 Clothing and Personal                               | 1,910.14                       | 6,000.00               | (4,089.86)              | 31.84%          | -                 | -                | 4,000.00          | Based on management estimates  | 5,910.14                         | 6,000.00               | -89.86                  | 98.50%          |
| <b>Total 4040.00 Communications</b>                         | <b>57,960.21</b>               | <b>\$ 66,999.96</b>    | <b>(9,039.75)</b>       | <b>86.51%</b>   | <b>12,101.00</b>  | <b>560.00</b>    | <b>(940.00)</b>   |  | <b>69,681.21</b>                 | <b>66,999.96</b>       | <b>2,681.25</b>         | <b>104.00%</b>  |
| 4080.00 Household and Supplies Exp                          | 3,377.53                       | 8,000.04               | (4,622.51)              | 42.22%          | (513.61)          | (513.61)         | (513.61)          | Based on monthly avg trend   | 1,836.69                         | 8,000.04               | -6,163.35               | 22.96%          |
| <b>Total 4110.00 Insurance Expense</b>                      | <b>24,459.00</b>               | <b>\$ 24,459.00</b>    | <b>-</b>                | <b>100.00%</b>  | <b>6,110.75</b>   | <b>-</b>         | <b>-</b>          |  | <b>30,569.75</b>                 | <b>24,459.00</b>       | <b>6,110.75</b>         | <b>124.98%</b>  |
| <b>Total 4140.00 Maintenance Expense</b>                    | <b>18,167.53</b>               | <b>\$ 35,000.04</b>    | <b>(16,832.51)</b>      | <b>51.91%</b>   | <b>4,137.50</b>   | <b>4,137.50</b>  | <b>4,137.50</b>   |  | <b>30,580.03</b>                 | <b>35,000.04</b>       | <b>-4,420.01</b>        | <b>87.37%</b>   |
| 4220.00 Dues, Subscriptions and Memberships                 | 13,478.50                      | 9,999.96               | 3,478.54                | 134.79%         |                   |                  |                   |  | 13,478.50                        | 9,999.96               | 3,478.54                | 134.79%         |
| 4250.00 Misc Expenses                                       | 9.20                           |                        | 9.20                    |                 | 1.02              | 1.02             | 1.02              | Based on management estimates  | 12.27                            | 0.00                   | 12.27                   |                 |
| <b>Total 4260.00 Office Expense</b>                         | <b>7,210.36</b>                | <b>\$ 6,500.04</b>     | <b>710.32</b>           | <b>110.93%</b>  | <b>78.92</b>      | <b>78.92</b>     | <b>78.92</b>      |  | <b>7,447.13</b>                  | <b>6,500.04</b>        | <b>947.09</b>           | <b>114.57%</b>  |
| <b>Total 4290.00 Bank Charges and Int Expense</b>           | <b>7,374.04</b>                | <b>\$ 5,000.00</b>     | <b>2,374.04</b>         | <b>147.48%</b>  | <b>263.78</b>     | <b>263.78</b>    | <b>263.78</b>     |  | <b>8,165.39</b>                  | <b>5,000.00</b>        | <b>3,165.39</b>         | <b>163.31%</b>  |
| 4310.00 Professional Services                               | -                              |                        | -                       |                 |                   |                  |                   |  | 0.00                             | 0.00                   | 0.00                    |                 |
| 4311.00 Accounting  | 11,672.10                      | 39,999.96              | (28,327.86)             | 29.18%          | 17,680.00         | 5,840.00         | 5,840.00          | Based on management estimates  | 41,032.10                        | 39,999.96              | 1,032.14                | 102.58%         |
| 4312.00 Audit   | 11,900.00                      | 9,999.96               | 1,900.04                | 119.00%         | 12,900.00         | -                | -                 | Based on management estimates  | 24,800.00                        | 9,999.96               | 14,800.04               | 248.00%         |
| 4313.00 Ambulance Billing                                   | 43,818.58                      | 56,160.00              | (12,341.42)             | 78.02%          | 6,000.00          | 6,000.00         | 6,000.00          | Based on management estimates  | 61,818.58                        | 56,160.00              | 5,658.58                | 110.08%         |
| 4314.00 Information Tech Services                           | 11,429.91                      | 15,000.00              | (3,570.09)              | 76.20%          | 1,416.42          | 1,416.42         | 1,416.42          | Based on management estimates  | 15,679.17                        | 15,000.00              | 679.17                  | 104.53%         |
| 4315.00 IGT Contract  | 230,360.00                     | 270,000.00             | (39,640.00)             | 85.32%          | -                 | -                | -                 |  | 230,360.00                       | 270,000.00             | -39,640.00              | 85.32%          |
| 4316.00 GEMT Contract                                       | 71,891.10                      |                        | 71,891.10               |                 | 21,123.00         | -                | -                 | Based on current payment schedule  | 93,014.10                        | 0.00                   | 93,014.10               |                 |
| 4317.00 Legal   | -                              | 999.96                 | (999.96)                | 0.00%           | 13,333.33         | 13,333.33        | 13,333.33         | Based on management estimates  | 40,000.00                        | 999.96                 | 39,000.04               | 4000.16%        |
| 4318.00 Tax Admin - NBS Contract                            | 10,883.84                      | 14,199.96              | (3,316.12)              | 76.65%          | 3,671.36          | -                | -                 | Based on current payment schedule  | 14,555.20                        | 14,199.96              | 355.24                  | 102.50%         |
| 4319.00 UC Contract   | 599,999.94                     | 800,000.04             | (200,000.10)            | 75.00%          | 66,666.66         | 66,666.66        | 66,666.66         | Based on current payment schedule  | 799,999.92                       | 800,000.04             | -10.12                  | 100.00%         |
| 4320.00 Ppty Tax Admin - Counties                           | -                              | 23,879.04              | (23,879.04)             | 0.00%           | -                 | -                | 22,808.00         | Based on management estimates  | 22,808.00                        | 23,879.04              | -1,071.04               | 95.51%          |
| <b>Total 4310.00 Professional Services</b>                  | <b>991,955.47</b>              | <b>\$ 1,230,238.92</b> | <b>(238,283.45)</b>     | <b>80.63%</b>   | <b>142,790.77</b> | <b>93,256.41</b> | <b>116,064.41</b> |  | <b>1,344,067.07</b>              | <b>1,230,238.92</b>    | <b>113,828.15</b>       | <b>109.25%</b>  |
| <b>Total 4460.00 Minor Equipment (&lt;\$5,000 per Unit)</b> | <b>50,925.97</b>               | <b>\$ 48,000.00</b>    | <b>2,925.97</b>         | <b>106.10%</b>  | <b>3,246.16</b>   | <b>3,246.16</b>  | <b>3,246.16</b>   |  | <b>60,664.45</b>                 | <b>48,000.00</b>       | <b>12,664.45</b>        | <b>126.38%</b>  |
| 4500.00 Special Department Expenses                         | 400.00                         |                        | 400.00                  |                 |                   |                  |                   |  | 400.00                           | 0.00                   | 400.00                  |                 |
| 4511.00 Medical Director Fee-non AHUC                       | 20,833.33                      | 30,000.00              | (9,166.67)              | 69.44%          | 2,500.00          | 2,500.00         | 2,500.00          | Based on management estimates  | 28,333.33                        | 30,000.00              | -1,666.67               | 94.44%          |
| 4512.00 Training and Development - Staff                    | 6,495.55                       | 3,000.00               | 3,495.55                | 216.52%         | 1,000.00          | 1,000.00         | 1,000.00          | Based on management estimates  | 9,495.55                         | 3,000.00               | 6,495.55                | 316.52%         |
| 4513.00 Training and Development - Community                | 3,798.50                       | 2,499.96               | 1,298.54                | 151.94%         | 500.00            | 500.00           | 500.00            | Based on management estimates  | 5,298.50                         | 2,499.96               | 2,798.54                | 211.94%         |
| 4514.00 Board Expenses                                      | 512.90                         | 999.96                 | (487.06)                | 51.29%          | 2,000.00          | 50.00            | 50.00             | Based on management estimates  | 2,612.90                         | 999.96                 | 1,612.94                | 261.30%         |
| 4515.00 Employee Assistance Program                         | 3,375.00                       | 2,700.00               | 675.00                  | 125.00%         | -                 | -                | -                 | Based on management estimates  | 3,375.00                         | 2,700.00               | 675.00                  | 125.00%         |
| <b>Total 4500.00 Special Department Expenses</b>            | <b>35,415.28</b>               | <b>\$ 39,199.92</b>    | <b>(3,784.64)</b>       | <b>90.35%</b>   | <b>6,000.00</b>   | <b>4,050.00</b>  | <b>4,050.00</b>   |  | <b>49,515.28</b>                 | <b>39,199.92</b>       | <b>10,315.36</b>        | <b>126.31%</b>  |
| <b>Total 4610.00 Transportation and Travel</b>              | <b>22,227.22</b>               | <b>\$ 30,000.00</b>    | <b>(7,772.78)</b>       | <b>74.09%</b>   | <b>(863.64)</b>   | <b>(863.64)</b>  | <b>(863.64)</b>   |  | <b>19,636.29</b>                 | <b>30,000.00</b>       | <b>-10,363.71</b>       | <b>65.45%</b>   |
| <b>Total 4710.00 Utilities</b>                              | <b>13,992.18</b>               | <b>\$ 20,000.04</b>    | <b>(6,007.86)</b>       | <b>69.96%</b>   | <b>(667.54)</b>   | <b>(667.54)</b>  | <b>(667.54)</b>   |  | <b>11,989.56</b>                 | <b>20,000.04</b>       | <b>-8,010.48</b>        | <b>59.95%</b>   |
| 5000.00 Equipment - Principal Loan Payment                  |                                | 39,999.96              | (39,999.96)             | 0.00%           | 40,000.00         |                  |                   | Based on management estimates  | 40,000.00                        | 39,999.96              | 0.04                    | 100.00%         |

**Coast Life Support District**  
**Budget vs. Actuals: Budget\_FY26\_P&L - FY26 P&L, UnAudited**  
 July 2025 - March 2026

|                      | Total: July 2025 to March 2026 |                        |                         |                 | Apr-26        | May-26          | Jun-26          | Notes per Management | Total: July 2025 to June 2026    |                        |                         |                 |
|----------------------|--------------------------------|------------------------|-------------------------|-----------------|---------------|-----------------|-----------------|----------------------|----------------------------------|------------------------|-------------------------|-----------------|
|                      | Actual                         | Budget for Full FY2026 | (Under)/Over Budget YTD | % of Budget YTD |               |                 |                 |                      | Actual Anticipated by Management | Budget for Full FY2026 | (Under)/Over Budget YTD | % of Budget YTD |
| Total Expenses       | 2,774,736.12                   | \$ 3,764,408.04        | (989,671.92)            | 73.71%          | 397,685.12    | 363,549.01      | 313,857.01      |                      | 3,849,827.25                     | 3,764,408.04           | 85,419.21               | 102.27%         |
| Net Operating Income | 120,386.50                     | \$ 0.00                | 120,386.50              |                 | 502,968.99    | (271,660.90)    | (221,968.90)    |                      | 129,725.69                       | 0.00                   | 129,725.69              |                 |
| Net Other Income     | -                              | \$ 0.00                | -                       |                 | -             | -               | -               |                      |                                  |                        |                         |                 |
| Net Income           | \$ 120,386.50                  | \$ 0.00                | 120,386.50              |                 | \$ 502,968.99 | \$ (271,660.90) | \$ (221,968.90) |                      | 129,725.69                       | 0.00                   | 129,725.69              |                 |

**FY2026 Opening Cash Values, per July 1, 2025 Statements\*\*\*:**

|  |                   |
|--|-------------------|
| Opening Balance @ July 1 = Per Exchange Bank Account         | 93,837.65         |
| Opening Balance @ July 1 = Per Five Star Bank Account        | 621,370.24        |
| Opening Balance @ July 1 = Per Five Star Credit Card Account | (6,429.00)        |
|  | <b>708,778.89</b> |
|  | <b>129,725.69</b> |
|  | <b>838,504.58</b> |

**Profit and Loss by Month, UnAudited**  
**Coast Life Support District**  
July 1, 2025-March 31, 2026

| Distribution Account  | March 2026        | Total               |
|---|-------------------|---------------------|
| <b>Income</b>   |                   |                     |
| 1100.00 Mendocino County Taxes                                  | -                 | 746,085.55          |
| 1200.00 Sonoma County Taxes                                     | -                 | 547,453.50          |
| 1300.00 Other "County" Taxes                                    | -                 | 3,081.50            |
| 1400.00 Ambulance Transport Billings                            | 79,145.60         | 824,158.25          |
| 1510.00 IGT Contract Revenue                                    | -                 | 517,553.97          |
| 1900.00 Misc Income - General                                   | -                 | 4,257.36            |
| 1910.00 Misc Rev - Interest Income                              | 2,114.58          | 12,310.12           |
| <b>Total for 1920.00 Misc Rev - Donations (Unrestricted)</b>    | <b>13,700.00</b>  | <b>207,318.84</b>   |
| 1930.00 Misc Rev - CPR and Training Classes                     | 436.00            | 4,682.83            |
| 2000.00 Grant Revenue   | -                 | 15,044.00           |
| 4400 Miscellaneous Revenue                                      | -                 | 11,309.00           |
| <b>Total for Income</b>   | <b>95,396.18</b>  | <b>2,895,122.62</b> |
| <b>Gross Profit</b>   | <b>95,396.18</b>  | <b>2,895,122.62</b> |
| <b>Expenses</b>   |                   |                     |
| <b>Total for 3000.00 Wage + Benefit Expense</b>                 | <b>143,183.59</b> | <b>1,526,273.49</b> |
| 4020.00 Clothing and Personal                                   | 1,072.40          | 1,910.14            |
| <b>Total for 4040.00 Communications</b>                         | <b>560.30</b>     | <b>57,960.21</b>    |
| 4080.00 Household and Supplies Exp                              | 293.75            | 3,377.53            |
| <b>Total for 4110.00 Insurance Expense</b>                      | <b>6,110.75</b>   | <b>24,459.00</b>    |
| <b>Total for 4140.00 Maintenance Expense</b>                    | <b>63.42</b>      | <b>18,167.53</b>    |
| 4220.00 Dues, Subscriptions and Memberships                     | 155.00            | 13,478.50           |
| 4250.00 Misc Expenses   | -                 | 9.20                |
| <b>Total for 4260.00 Office Expense</b>                         | <b>717.09</b>     | <b>7,210.36</b>     |
| <b>Total for 4290.00 Bank Charges and Int Expense</b>           | <b>178.31</b>     | <b>7,374.04</b>     |
| 4310.00 Professional Services                                   | -                 | -                   |
| 4311.00 Accounting  | 1,201.75          | 11,672.10           |
| 4312.00 Audit   | -                 | 11,900.00           |
| 4313.00 Ambulance Billing                                       | 7,773.68          | 43,818.58           |
| 4314.00 Information Tech Services                               | 614.15            | 11,429.91           |
| 4315.00 IGT Contract  | -                 | 230,360.00          |
| 4316.00 GEMT Contract   | -                 | 71,891.10           |
| 4318.00 Tax Admin - NBS Contract                                | 3,606.24          | 10,883.84           |
| 4319.00 UC Contract   | 66,666.66         | 599,999.94          |
| <b>Total for 4310.00 Professional Services</b>                  | <b>79,862.48</b>  | <b>991,955.47</b>   |
| <b>Total for 4460.00 Minor Equipment (&lt;\$5,000 per Unit)</b> | <b>2,990.58</b>   | <b>50,925.97</b>    |
| 4500.00 Special Department Expenses                             | -                 | 400.00              |
| 4511.00 Medical Director Fee-non AHUC                           | 2,500.00          | 20,833.33           |
| 4512.00 Training and Development - Staff                        | 1,055.00          | 6,495.55            |
| 4513.00 Training and Development - Community                    | 87.50             | 3,798.50            |
| 4514.00 Board Expenses  | 349.00            | 512.90              |

**Profit and Loss by Month, UnAudited**  
**Coast Life Support District**  
**July 1, 2025-March 31, 2026**

| Distribution Account                                 | March 2026          | Total               |
|--|---------------------|---------------------|
| 4515.00 Employee Assistance Program                  | -                   | 3,375.00            |
| <b>Total for 4500.00 Special Department Expenses</b> | <b>3,991.50</b>     | <b>35,415.28</b>    |
| <b>Total for 4610.00 Transportation and Travel</b>   | <b>1,745.78</b>     | <b>22,227.22</b>    |
| <b>Total for 4710.00 Utilities</b>                   | <b>1,683.89</b>     | <b>13,992.18</b>    |
| <b>Total for Expenses</b>                            | <b>242,608.84</b>   | <b>2,774,736.12</b> |
| <b>Net Operating Income</b>                          | <b>(147,212.66)</b> | <b>120,386.50</b>   |
| <b>Net Income</b>                                    | <b>(147,212.66)</b> | <b>120,386.50</b>   |

| FY2026 Opening Cash Values, per July 1, 2025 Statements***:                              |                     |                   |
|--|---------------------|-------------------|
| Opening Balance @ July 1 = Per Exchange Bank Account                                     | N/A                 | 93,837.65         |
| Opening Balance @ July 1 = Per Five Star Bank Account                                    | N/A                 | 621,370.24        |
| Opening Balance @ July 1 = Per Five Star Credit Card Account                             | N/A                 | (6,429.00)        |
| <b>Total FY2026 Opening Cash at July 1, 2025 (EXCLUDING FY2026 LOC OR LOAN VALUES):</b>  | <b>976,378.05</b>   | <b>708,778.89</b> |
| <b>Add Net Income/(Loss) at MONTH XX per Unaudited QB Reports:</b>                       | <b>(147,212.66)</b> | <b>120,386.50</b> |
| <b>Total Anticipated Closing Cash at MONTH XX (EXCLUDING FY2026 LOC OR LOAN VALUES):</b> | <b>829,165.39</b>   | <b>829,165.39</b> |

| Actual Cash, per March 31, 2026 Statements***:                        |                   |
|---|-------------------|
| Exchange Bank Acnts   | 136,274.74        |
| Five Star Bank Acnts  | 708,863.48        |
| <b>Total Cash, per March 31, 2026 Statements***:</b>                  | <b>845,138.22</b> |
| <b>Variance - Cash Ending Balance at Mar 2026 OVER/(UNDER) Trend:</b> | <b>15,972.83</b>  |

Pending Audit-Prep  
Reconciliation Work

**Coast Life Support District  
Year to Date Report**

|  | CHARGES                | MCARE<br>WRITE<br>DOWNS | MCAL WRITE<br>DOWNS  | OTHER<br>CONTRACTUAL<br>WRITE DOWNS | AB 716               | NET CHARGES            | PAYMENTS             | REFUNDS             | NET PAYMENTS         | BAD DEBT<br>WRITE<br>OFFS | OTHER<br>WRITE<br>OFFS | ADJUSTMENTS      | NEW A/R<br>BALANCE |
|--|------------------------|-------------------------|----------------------|-------------------------------------|----------------------|------------------------|----------------------|---------------------|----------------------|---------------------------|------------------------|------------------|--------------------|
| 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      |
| SEPTEMBER '25                                    | \$ 317,266.80          | \$ 127,360.21           | \$ 73,396.46         | \$ 5,417.49                         | \$ 12,525.54         | \$ 98,567.10           | \$ 115,551.61        | \$ -                | \$ 115,551.61        | \$ -                      | \$ -                   | \$ -             | \$ 510,160.47      |
| OCTOBER '25                                      | \$ 332,717.00          | \$ 153,297.28           | \$ 50,463.60         | \$ 10,466.10                        | \$ 33,231.43         | \$ 85,258.59           | \$ 99,700.64         | \$ -                | \$ 99,700.64         | \$ -                      | \$ -                   | \$ 0.66          | \$ 495,719.08      |
| NOVEMBER '25                                     | \$ 274,239.00          | \$ 104,246.33           | \$ 37,962.99         | \$ 5,030.70                         | \$ 23,323.44         | \$ 103,675.54          | \$ 92,530.82         | \$ -                | \$ 92,530.82         | \$ -                      | \$ 843.20              | \$ 51.72         | \$ 506,072.32      |
| DECEMBER '25                                     | \$ 378,231.80          | \$ 204,902.99           | \$ 45,825.91         | \$ 8,195.74                         | \$ 13,965.33         | \$ 105,341.83          | \$ 101,025.10        | \$ 130.09           | \$ 100,895.01        | \$ -                      | \$ -                   | \$ 2.97          | \$ 510,522.11      |
| JANUARY '26                                      | \$ 363,891.00          | \$ 195,065.96           | \$ 46,926.73         | \$ 10,565.55                        | \$ (13,349.38)       | \$ 124,682.14          | \$ 59,008.90         | \$ 4,298.41         | \$ 54,710.49         | \$ -                      | \$ -                   | \$ -             | \$ 580,493.76      |
| FEBRUARY '26                                     | \$ 172,101.80          | \$ 48,369.51            | \$ 21,968.12         | \$ 18,138.43                        | \$ 2,340.42          | \$ 81,285.32           | \$ 130,554.61        | \$ 993.32           | \$ 129,561.29        | \$ -                      | \$ -                   | \$ -             | \$ 532,217.79      |
| MARCH '26  | \$ 289,368.00          | \$ 145,848.71           | \$ 44,945.76         | \$ 15,621.84                        | \$ 16,292.48         | \$ 66,659.21           | \$ 72,348.43         | \$ 8,052.86         | \$ 64,295.57         | \$ -                      | \$ 477.00              | \$ 0.30          | \$ 534,104.73      |
| <b>YEAR TO<br/>DATE TOTALS</b>                   | <b>\$ 3,149,415.40</b> | <b>\$ 1,390,614.24</b>  | <b>\$ 493,706.31</b> | <b>\$ 98,953.11</b>                 | <b>\$ 114,894.22</b> | <b>\$ 1,051,247.52</b> | <b>\$ 997,872.08</b> | <b>\$ 14,117.22</b> | <b>\$ 983,754.86</b> | <b>\$ -</b>               | <b>\$ 1,567.20</b>     | <b>\$ 384.57</b> |                    |
| <b>YTD<br/>PERCENTAGE<br/>OF REVENUE</b>         |                        | 44.15%                  | 15.68%               | 3.14%                               | 3.65%                | 33.38%                 | 31.68%               | 1.41%               | 31.24%               | 0.00%                     | 0.05%                  | 0.03%            |                    |
| <b>YTD<br/>PERCENTAGE<br/>OF NET<br/>REVENUE</b> |                        |                         |                      |                                     |                      |                        |                      |                     | 93.58%               |                           |                        |                  |                    |
| Average Charges<br>per month                     | \$ 262,451.28          |                         |                      |                                     |                      |                        |                      |                     |                      |                           |                        |                  |                    |
| Average<br>Payments per<br>month                 | \$ 83,156.01           |                         |                      |                                     |                      |                        |                      |                     |                      |                           |                        |                  |                    |

**Management Summary Report  
Monthly and Fiscal Year to Date  
Coast Life Support District  
March 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>     | 27                 | 35.06%           | 234                       | 37.20%               | \$141,831.00        | 49.01%           | \$1,228,797.00             | 46.84%               | \$10,322.91        | 14.27%           | \$175,439.01          | 21.76%               |
| <i>Medicare HMO</i> | 5                  | 6.49%            | 39                        | 6.20%                | \$26,630.00         | 9.20%            | \$222,751.20               | 8.49%                | \$2,316.46         | 3.20%            | \$43,669.79           | 5.42%                |
| <i>Medi-Cal</i>     | 1                  | 1.30%            | 9                         | 1.43%                | \$4,714.00          | 1.63%            | \$54,349.00                | 2.07%                | \$1,808.91         | 2.50%            | \$15,101.50           | 1.87%                |
| <i>Medi-Cal HMO</i> | 11                 | 14.29%           | 102                       | 16.22%               | \$51,524.00         | 17.81%           | \$437,557.00               | 16.68%               | \$17,986.96        | 24.86%           | \$166,078.73          | 20.60%               |
| <i>Insurance</i>    | 7                  | 9.09%            | 78                        | 12.40%               | \$21,692.00         | 7.50%            | \$311,681.60               | 11.88%               | \$35,461.52        | 49.01%           | \$359,783.28          | 44.62%               |
| <i>Private Pay</i>  | 26                 | 33.77%           | 167                       | 26.55%               | \$39,575.00         | 13.68%           | \$350,347.00               | 13.35%               | \$4,451.67         | 6.15%            | \$40,165.86           | 4.98%                |
| <i>Kaiser</i>       | 0                  | 0.00%            | 0                         | 0.00%                | \$0.00              | 0.00%            | \$0.00                     | 0.00%                | \$0.00             | 0.00%            | \$6,039.00            | 0.75%                |
| <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>  |                    |                  |                           |                      | \$3,402.00          | 1.18%            | \$18,028.20                | 0.69%                |                    |                  |                       |                      |
| <b>Sub Total</b>    | <b>77</b>          | <b>100.00%</b>   | <b>629</b>                | <b>100.00%</b>       | <b>\$289,368.00</b> | <b>100.00%</b>   | <b>\$2,623,511.00</b>      | <b>100.00%</b>       | <b>\$72,348.43</b> | <b>100.00%</b>   | <b>\$806,277.17</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>77</b>          | <b>100.00%</b>   | <b>629</b>                | <b>100.00%</b>       | <b>\$289,368.00</b> | <b>100.00%</b>   | <b>\$2,623,511.00</b>      | <b>100.00%</b>       | <b>\$72,348.43</b> | <b>100.00%</b>   | <b>\$806,277.17</b>   | <b>100.00%</b>       |