



## Finance Committee

### AGENDA

Tuesday | May 19, 2026 | 2:00pm  
Platt Training Center, CLSD | 38901 Ocean Dr., Gualala, CA

#### TELECONFERENCE INFO

**Web Access:**

<https://us06web.zoom.us/j/87117394941?pwd=tdhmSSRAlyLsl1MEbT1fzmbcOAzN88.1>

**Phone Access:** 1-408-638-0968 | **Meeting code:** 871 1739 4941 | **Password:** 366982

#### 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.

- |   |        |
|---|--------|
| 1. Call to Order  | Tilles |
| 2. Agenda Approval  | Tilles |
| 3. Minutes Approval: April 21, 2026   | Tilles |
| 4. Privilege of the Floor   | Tilles |
| 5. New Business   |        |
| a. Discussion on new District Credit Card provider                              | Golly  |
| b. Review additional provision to CLSD's Supplemental Income Plan with CalPERs. | Golly  |
| 6. Old Business   |        |
| a. FY24-25 Audit  | Golly  |
| b. FY26-27 Draft Budget   | Golly  |
| c. Financial Organization – Accounts payable                                    | Golly  |
| 7. Reports  |        |
| a. Financial Reports  |        |
| b. Ambulance Revenue—Wittman (YTD)  |        |
| c. Ambulance Transport Data   |        |
| 8. Review and Approval of April 2026 Checks and Banking                         |        |
| 9. Shout Out  |        |
| 10. Next Meetings   |        |

**June 16, 2:00pm – Platt Training Center**

**July 21, 2:00pm – Location TBD**

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).

# CLSD **AST LIFE SUPPORT DISTRICT**

## Finance Committee

### MINUTES

Tuesday, April 21, 2026 | 2pm

The Platt Center | CLSD | 38901 Ocean Dr, Gualala, CA

#### Teleconference Info

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

Meeting code: 871 1739 4941 | Password: 366982

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

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

**Guests:** Winston Vickers

**Minutes by:** EA Hernandez

#### 1. Call to Order

Treasurer Tilles called the meeting to order at 2pm.

#### 2. Agenda Approval

Director Schwartz made a motion to approve the agenda.

The motion was seconded by Treasurer Tilles.

The agenda was approved.

#### 3. Minutes Approval: March 20, 2026

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

Treasurer Tilles seconded the motion.

The minutes were approved.

#### 4. Privilege of the Floor

Treasurer Tilles introduced Winston Vickers, newly appointed board member. He asked Chief Golly to give Vickers an overview of the work of the Finance Committee during the past year. Chief Golly reviewed the past year and a half of financial challenges and change, including CLSD's financial office reorganization, ambulance billing, and donations.

#### 5. New Business

##### a. FY26-27 Draft Budget

Chief Golly introduced this first draft of the budget for next fiscal year. The amounts were calculated using the following percentage increases: 1.2% increase in all income accounts (except for IGT Receivable and Donations), 2% increase for wages and salaries, and a 3% increase in all expense accounts. The Budget Ad hoc Committee will start meeting in the next few weeks.

## **b. Financial Management Policies**

Chief Golly discussed the California Special District Association (CSDA)'s Sample Policy Handbook, which CLSD will be purchasing. There was also a discussion about finance and financial oversight courses that Treasurer Tilles would like to recommend to the full Board. EA Hernandez will send the Board the dates to take the newly required course, "SB827 Fiscal and Financial Training."

## **6. Old Business**

### **a. FY24-25 Audit**

Chief Golly is expecting to receive the audit report from Larry Bain sometime in May. One thing to note that came up during the audit preparation and site visit: the credit needed to cover the cashflow gap at the end of this calendar year will likely be \$200,000 less than 2025.

## **7. Reports**

### **a. Financial Reports**

Treasurer Tilles would like to begin formally recommending the financial reports to the Board. **Treasurer Tilles made a motion to recommend this month's financial reports to the Board.**

**Secretary Schwartz seconded the motion.**

**The motion was approved.**

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

March's ambulance billing receivables came in at \$72,348, which is an approximately \$58,000 decrease from the month before. This is also lower than our monthly average to date, which is \$83,000.

### **c. Transport Data YTD**

The crew went out on 100 runs in the month of April with 46 transports. Falls remain at the top of the incident complaint list, prompting 19 calls last month.

## **8. Review and Approval of March 2025 Checks and Banking**

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

## **9. Shout Out**

Director Schwartz would like to shout out everyone who worked on the financial audit, including Chief Golly and EA Hernandez, Treasurer Tilles, President Damasco, Andrea Drew, Grace Dougan, and Larry Bain and Natasha Dunlap.

## **10. Next Meetings**

May 19, 2026, 12pm

June 16, 2026, 12pm

## **11. Adjourn**

Director Schwartz made a motion to adjourn the meeting.

Treasurer Tilles seconded the motion.

The meeting was adjourned at 1:35pm.

# CSDA COMMERCIAL CARD



Columbia Bank is proud to be selected as the CSDA's Commercial Card Program provider. CSDA's specialized card program offers one powerful business tool to manage purchasing, travel, fleet and expense management – all in one card. It's also backed by Visa® and designed for your business, so you can securely manage your expenses and payables while giving your employees flexibility without sacrificing control.

## Key features

### Advanced online reporting tools

- Analyze company spend trends
- Manage payables and vendors
- Create spend reports to negotiate preferred pricing with suppliers
- Competitive rebate

## Expense controls

- Greater security and control over employee spending through use of customized limits
- Controlled spend guidelines by card type, employee, purchase type or department level
- Fleet management, providing clear oversight of fuel and vehicle maintenance expenses
- Customized billing and payment options
- Select the statement cycle and due date that's right for your organization
- Choose central or individual billing preferences to suit your company's needs

## Complimentary benefits

- Travel accident insurance
- Lost luggage reimbursement
- Auto rental collision damage waiver
- Worldwide emergency card replacement and emergency cash
- Visa® liability waiver program
- 24/7 customer support

Products and services are subject to program qualifications and, in some cases, credit approval. Fees may apply.

## Key benefits

### Streamline processes

- Streamline accounts payable and reduce administrative costs
- Manage card portfolio with online company administrator tool
- Integrate with third-party accounting and expense management software

## Realize efficiencies

- Improve expense reporting with detailed reports, downloads and automated extracts
- Support accounting and reconciliation with enhanced data for cost allocation, regulatory reporting, budget reporting and reconciliation of cardholder activity

## Gain cost savings

- Save on expenses by converting checks to card payments
- Control unauthorized spending by leveraging security features
- Negotiate discounts with preferred vendors

Become more productive and streamline your business processes with the CSDA Commercial Card from Columbia Bank. For more information contact:

### Anastasia Efstathiou

VP/Relationship Manager  
anastasiaefstathiou@columbiabank.com  
916-774-3923

### Baldeep Atwal

VP, Commercial Card Consultant  
Global Payments & Deposits  
atwalbaldeep@columbiabank.com  
916-742-0942

# Loan Feature

Planning for the unexpected can be difficult. Before you decide to tap into your CalPERS 457 Plan account, make sure you understand how a loan could impact your retirement savings.

## Who may apply for a loan?

Any participant, whose Agency has adopted the Loan Provision, may take a loan from their account with the CalPERS 457 Plan (the "Plan"). You will need to contact your Agency or the Plan Information Line **800-260-0659** to learn if your Agency has adopted the Loan Provision.

## What are the fees associated with applying for a loan?

- The charge is \$50 per loan application paid by the participant. This fee is deducted from your Plan account.
- There is an annual maintenance fee of \$35.00, assessed on a quarterly basis as \$8.75.

The following may help you in determining if requesting a loan is really the best method for you to meet those unexpected expenses:

## Taking a loan from the Plan

### How do you apply for a loan?

As a participant in the Plan, you may apply for a loan over the Plan Information Line at **800-260-0659** or online at [calpers.voya.com](http://calpers.voya.com).

### What happens if and when the loan is approved?

Once the application is submitted and approved the following will occur:

- You will receive the loan check along with a Truth-in-Lending Disclosure Statement.
- The promissory note and security agreement will be printed on the back of the loan check.
- The notice will contain the amount financed, the finance charge, the loan's annual percentage rate, the repayment procedure, the security interest and a copy for you to keep for your records.

### What are the minimum and maximum loan amounts?

The minimum loan amount is \$1,000.

The maximum loan amount is the lesser of:

- 50% of your vested account balance as of the Valuation Date of the loan or, \$50,000
  - The Valuation Date is the business day immediately preceding the date on which the loan is approved
- This amount is then reduced by your highest outstanding loan balance, if any, over the last 12 months.

### How is the maximum loan amount calculated?

The IRS Limits the amount you may take from multiple plans for loans. For the purpose of determining the maximum loan amount available to you, any loan from any other plan maintained by a participating employer will be treated as if it were a loan made from this Plan. The maximum loan amount is the lesser of: (1) 50 percent of your vested account balance as of the Valuation Date immediately preceding the date on which the loan is approved, or (2) \$50,000, less the highest outstanding loan balance over the last 12 months. By submitting this loan you are stating that you are in compliance with these regulations.

### How is the money taken out of my Plan investment offerings?

Loan disbursements will be taken pro rata across all the money sources, including any Roth balances, and investment funds in your account, excluding SMA Funds.

### Will I have to pay taxes on the loan amount as if it was a distribution from my account?

No. Amounts borrowed through the Plan are not taxable distributions and are not subject to federal withholding taxes as long as the loan is repaid in full.

### Will I have to pay interest on my loan?

Yes, you will pay interest on your loan at a rate of the Prime Rate plus one percent, as printed in the Wall Street Journal on the last business day of the prior month. These interest payments will go back into your account; however, you will not be able to deduct this interest on your income tax return.

- The Service Members Civil Relief Act (an update to the Soldiers' and Sailors' Civil Relief Act of 1940) imposes a 6% maximum limit on the interest rate charged to military service members for loans during the duration of active military service. For more information, contact a Participant Service Representative at **800-260-0569**, Monday through Friday, 6:00 a.m. to 5:00 p.m. Pacific Time, except on New York Stock Exchange holidays.

## How a loan may affect your savings

Pros	Cons
You have access to the money in your Plan account.	The amount of the interest may be less than the money you would have earned had you invested the loan balance.
You pay yourself back with interest that may be lower than a bank interest rate.	Your loan repayments are made with after-tax dollars.
No credit check.	Many participants decrease or stop contributions while paying back a loan which negatively impacts your retirement savings.

# Requesting a Loan

There are two ways to apply for a loan:

- 1 Log on to the CalPERS website at [calpers.voya.com](http://calpers.voya.com) and select your Plan.
  - Under the *My Account* tab, click on *Loans*, then *Request a Loan*.
  - You will be required to provide your password to request a loan.
- 2 Call the CalPERS Plan Information Line at **800-260-0659**, and speak with a Participant Service Representative. Representatives are available Monday through Friday, 6:00 a.m. to 5:00 p.m. Pacific Time, except on New York Stock Exchange holidays.

**Upon approval, your loan application will be processed and a check will be mailed usually within 2 business days.**

## Loan Repayments

### How long may I take to repay the loan?

The minimum loan period is 1 year and the maximum loan period is 5 years.

### How do I repay the loan?

You will repay yourself with interest through payroll deductions that are automatically deducted from your employer's payroll system.

- Payments will begin with the regular payroll beginning the second month, or as soon thereafter as is administratively practicable.
- Payroll contributions and payments, including after-tax repayments, will be submitted through the my|CalPERS system.
- Terminated participants can continue to make payments on an outstanding loan balance via reverse ACH. If a terminated participant elects the option to continue making payments, the loan will be amortized to a monthly payment. Please call the Participant Information Line to set up this option.

### How are payments applied to my account?

Loan repayments will be reinvested according to your current investment elections.

### May I payoff the loan in full?

Yes, you may prepay your loan in full at any time by paying the outstanding loan balance by cashier's check or certified check made payable to: CalPERS 457 Plan.

- Partial payments are not allowed.

### What if I am called to Military Duty?

If you are called to military duty, loan repayment and the default process will be suspended. The loan repayment period is extended for the period of time you are on active military duty under the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA).

### What if I am on an approved unpaid leave of absence (LOA)?

Once an unpaid LOA is verified by your employer, loan payments will be suspended for up to 12 months from your leave date, but not to exceed your originally scheduled loan payoff date. When you return to work, your loan will be re-amortized to a new loan repayment amount that includes your missed payments. Please call the Participant Information Line to notify Voya of your leave and your return to work.

### Under what circumstances may my loan be immediately due and payable?

- Upon death, insufficient paycheck funds, retirement or termination of employment, your outstanding loan balance will be immediately due and payable. Terminated participants also have the option of continuing loan payments as an amortized monthly amount instead.

## Loan Restrictions

### How many loans may be taken out?

- For all CalPERS 457 Plans, the maximum number of loans permitted at one time is one.
- No new loan may be taken until the outstanding loan is paid off.
- Loan refinancing is not allowed.
- Loans can not be taken on the self-managed Personal Choice Retirement Account's investments.

### If I have a loan outstanding may I transfer monies between participating employers' plans?

- If you have an outstanding loan with the CalPERS 457 Plan and request a transfer of your account to another CalPERS 457 Plan maintained by a participating employer, CalPERS will process the transfer of your unencumbered account balance less the outstanding loan balance payable to the CalPERS 457 Plan.
  - Further transfer requests will not be processed until your loan with the CalPERS 457 Plan has been repaid in full.
- If you have an outstanding loan from any other plan provider maintained by a CalPERS 457 participating employer, CalPERS will accept a transfer of your unencumbered account balance from the other plan, less the amount of the outstanding loan balance payable to the other plan.

### May I use something besides my Plan account as collateral for a loan?

No. A loan may only be secured by an interest in your vested account pre-tax balance and Roth balance, if available.

## Loan Default

### What happens if I fail to make a scheduled payment?

CalPERS will treat a loan in default if any scheduled repayment remains unpaid after the expiration of the maximum grace period — the last day of the calendar quarter following the calendar quarter in which the required repayment was due, or if there is outstanding principal existing on the loan after the last scheduled repayment date.

### What happens if I enter into default on my loan?

If your loan is defaulted, your vested account balance will be offset by the outstanding loan balance to the extent that a distribution from your account is permissible under the Plan.

- The distribution made for the loan repayment will be reported as earned income and a 1099R will be issued.

**Coast Life Support District**  
**Budget vs. Actuals: Budget\_FY26\_P&L - FY26 P&L, UnAudited and Before Year End GAAP Adjustments**  
 July 2025 - April 2026

	Total: July 2025 to April 2026							Total: July 2025 to June 2026				
	Actual	Budget for Full FY2026	(Under)/Over Budget YTD	% of Budget YTD	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%			Based on FY2026 estimates per County	746,085.55	1,105,428.96	-359,343.41	67.49%	
1200.00 Sonoma County Taxes	898,612.03	917,979.00	(19,366.97)	97.89%			Based on FY2026 estimates per County	898,612.03	917,979.00	-19,366.97	97.89%	
1300.00 Other "County" Taxes	3,081.50		3,081.50				Based on FY2026 estimates per County	3,081.50	0.00	3,081.50		
							Based on monthly avg trend since Sep-2025 to Jan-2026 (realization of rate increase and VA-payments)					
1400.00 Ambulance Transport Billings	1,368,633.66	936,000.00	432,633.66	146.22%	90,000.00	90,000.00		1,548,633.66	936,000.00	612,633.66	165.45%	
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	14,160.21		14,160.21		1,416.02	1,416.02	Based on monthly avg trend	16,992.25	0.00	16,992.25		
1920.00 Misc Rev - Donations (Unrestricted)	189,691.85	170,000.04	19,691.81	111.58%				189,691.85	170,000.04	19,691.81	111.58%	
1921.00 Misc Rev - Donations (Restricted Ops)	5,000.00		5,000.00					5,000.00	0.00	5,000.00		
1922.00 Misc Rev - Donations (Elections)	15,000.00		15,000.00					15,000.00	0.00	15,000.00		
<b>Total 1920.00 Misc Rev - Donations (Unrestricted)</b>	<b>209,691.85</b>	<b>\$ 170,000.04</b>	<b>39,691.81</b>	<b>123.35%</b>	<b>-</b>	<b>-</b>		<b>209,691.85</b>	<b>170,000.04</b>	<b>39,691.81</b>	<b>123.35%</b>	
1930.00 Misc Rev - CPR and Training Classes	4,682.83		4,682.83		468.28	468.28	Based on monthly avg trend	5,619.40	0.00	5,619.40		
1990.00 Misc Rev - Insurance Reimb	1,867.70		1,867.70					1,867.70	0.00	1,867.70		
4400 Miscellaneous Revenue	11,909.00		11,909.00					11,909.00	0.00	11,909.00		
<b>Total Income</b>	<b>3,795,579.66</b>	<b>\$ 3,764,408.04</b>	<b>31,171.62</b>	<b>100.83%</b>	<b>91,884.30</b>	<b>91,884.30</b>		<b>3,979,348.27</b>	<b>3,764,408.04</b>	<b>214,940.23</b>	<b>105.71%</b>	
<b>Gross Profit</b>	<b>3,795,579.66</b>	<b>\$ 3,764,408.04</b>	<b>31,171.62</b>	<b>100.83%</b>	<b>91,884.30</b>	<b>91,884.30</b>		<b>3,979,348.27</b>	<b>3,764,408.04</b>	<b>214,940.23</b>	<b>105.71%</b>	
<b>Expenses</b>								0.00	0.00	0.00		
3000.00 Wage + Benefit Expense	1,676,569.42	2,195,010.16	(518,440.74)	76.38%	260,000.00	185,000.00	Based on management estimates	2,121,569.42	2,195,010.16	-73,440.74	96.65%	
3080.00 Workers Compensation	84,038.69		84,038.69		-	-		84,038.69	0.00	84,038.69		
<b>Total 3000.00 Wage + Benefit Expense</b>	<b>1,760,608.11</b>	<b>\$ 2,195,010.16</b>	<b>(434,402.05)</b>	<b>80.21%</b>	<b>260,000.00</b>	<b>185,000.00</b>		<b>2,205,608.11</b>	<b>2,195,010.16</b>	<b>10,597.95</b>	<b>100.48%</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%	
4040.00 Communications	-		-					0.00	0.00	0.00		
4041.00 Comm - Cell Phone/Telephone	7,298.84	3,999.96	3,298.88	182.47%	560.00	(940.00)	Based on management estimates and grant reimbursement due	6,918.84	3,999.96	2,918.88	172.97%	
4042.00 Comm - Dispatch	60,065.61	63,000.00	(2,934.39)	95.34%			Based on current payment schedule	60,065.61	63,000.00	-2,934.39	95.34%	
<b>Total 4040.00 Communications</b>	<b>67,364.45</b>	<b>\$ 66,999.96</b>	<b>364.49</b>	<b>100.54%</b>	<b>560.00</b>	<b>(940.00)</b>		<b>66,984.45</b>	<b>66,999.96</b>	<b>-15.51</b>	<b>99.98%</b>	
4080.00 Household and Supplies Exp	3,694.62	8,000.04	(4,305.42)	46.18%	369.46	369.46	Based on monthly avg trend	4,433.54	8,000.04	-3,566.50	55.42%	
4110.00 Insurance Expense	-		-					0.00	0.00	0.00		
4112.00 General Liab Ins	24,459.00	24,459.00	-	100.00%	-	-	Based on current payment schedule	24,459.00	24,459.00	0.00	100.00%	
<b>Total 4110.00 Insurance Expense</b>	<b>24,459.00</b>	<b>\$ 24,459.00</b>	<b>-</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>		<b>24,459.00</b>	<b>24,459.00</b>	<b>0.00</b>	<b>100.00%</b>	
4140.00 Maintenance Expense	-		-					0.00	0.00	0.00		
4141.00 Maint - Equipment	-	0.00	-		437.50	437.50	Based on management estimates	875.00	0.00	875.00		
4142.00 Maint - Vehicles	17,331.11	30,000.00	(12,668.89)	57.77%	3,200.00	3,200.00	Based on management estimates	23,731.11	30,000.00	-6,268.89	79.10%	
4143.00 Maint - Buildings	1,143.45	5,000.04	(3,856.59)	22.87%	500.00	500.00	Based on management estimates	2,143.45	5,000.04	-2,856.59	42.87%	
<b>Total 4140.00 Maintenance Expense</b>	<b>18,474.56</b>	<b>\$ 35,000.04</b>	<b>(16,525.48)</b>	<b>52.78%</b>	<b>4,137.50</b>	<b>4,137.50</b>		<b>26,749.56</b>	<b>35,000.04</b>	<b>-8,250.48</b>	<b>76.43%</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		500.00	500.00	Based on management estimates	1,009.20	0.00	1,009.20		
4260.00 Office Expense	-		-					0.00	0.00	0.00		
4261.00 Office Exp - General	4,058.45	1,500.00	2,558.45	270.56%	405.85	405.85	Based on monthly avg trend	4,870.14	1,500.00	3,370.14	324.68%	
4262.00 Office Exp - Software	4,637.70	5,000.04	(362.34)	92.75%	463.77	463.77	Based on monthly avg trend	5,565.24	5,000.04	565.20	111.30%	
<b>Total 4260.00 Office Expense</b>	<b>8,696.15</b>	<b>\$ 6,500.04</b>	<b>2,196.11</b>	<b>133.79%</b>	<b>869.62</b>	<b>869.62</b>		<b>10,435.38</b>	<b>6,500.04</b>	<b>3,935.34</b>	<b>160.54%</b>	

**Coast Life Support District**  
**Budget vs. Actuals: Budget\_FY26\_P&L - FY26 P&L, UnAudited and Before Year End GAAP Adjustments**  
 July 2025 - April 2026

	Total: July 2025 to April 2026							Total: July 2025 to June 2026			
	Actual	Budget for Full FY2026	(Under)/Over Budget YTD	% of Budget YTD	May-26	Jun-26	Notes per Management	Actual Anticipated by Management	Budget for Full FY2026	(Under)/Over Budget YTD	% of Budget YTD
4290.00 Bank Charges and Int Expense	-		-					0.00	0.00	0.00	
4291.00 Bank Charges	4,335.16	5,000.00	(664.84)	86.70%	433.52	433.52	Based on monthly avg trend	5,202.19	5,000.00	202.19	104.04%
4292.00 Interest Expense	3,265.28		3,265.28		326.53	326.53	Based on monthly avg trend	3,918.34	0.00	3,918.34	
<b>Total 4290.00 Bank Charges and Int Expense</b>	<b>7,600.44</b>	<b>\$ 5,000.00</b>	<b>2,600.44</b>	<b>152.01%</b>	<b>760.04</b>	<b>760.04</b>		<b>9,120.53</b>	<b>5,000.00</b>	<b>4,120.53</b>	<b>182.41%</b>
4310.00 Professional Services	-		-					0.00	0.00	0.00	
4311.00 Accounting	29,983.00	39,999.96	(10,016.96)	74.96%	5,840.00	5,840.00	Based on management estimates	41,663.00	39,999.96	1,663.04	104.16%
4312.00 Audit	11,900.00	9,999.96	1,900.04	119.00%	-	-	Based on management estimates	11,900.00	9,999.96	1,900.04	119.00%
4313.00 Ambulance Billing	43,818.58	56,160.00	(12,341.42)	78.02%	6,000.00	6,000.00	Based on management estimates	55,818.58	56,160.00	-341.42	99.39%
4314.00 Information Tech Services	12,457.83	15,000.00	(2,542.17)	83.05%	1,416.42	1,416.42	Based on management estimates	15,290.67	15,000.00	290.67	101.94%
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	92,016.07		92,016.07		-	-	Based on current payment schedule	92,016.07	0.00	92,016.07	
4317.00 Legal	-	999.96	(999.96)	0.00%	13,333.33	13,333.33	Based on management estimates	26,666.67	999.96	25,666.71	2666.77%
4318.00 Tax Admin - NBS Contract	10,886.84	14,199.96	(3,313.12)	76.67%	-	-	Based on current payment schedule	10,886.84	14,199.96	-3,313.12	76.67%
4319.00 UC Contract	666,666.60	800,000.04	(133,333.44)	83.33%	66,666.66	66,666.66	Based on current payment schedule	799,999.92	800,000.04	-0.12	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>1,098,088.92</b>	<b>\$ 1,230,238.92</b>	<b>(132,150.00)</b>	<b>89.26%</b>	<b>93,256.41</b>	<b>116,064.41</b>		<b>1,307,409.75</b>	<b>1,230,238.92</b>	<b>77,170.83</b>	<b>106.27%</b>
4460.00 Minor Equipment (<\$5,000 per Unit)	-		-					0.00	0.00	0.00	
4461.00 Maint Equip - Office Equipment	711.83		711.83		71.18	71.18	Based on monthly avg trend	854.20	0.00	854.20	
4462.00 Minor Equip - Computer Equipment	4,356.78	1,500.00	2,856.78	290.45%	435.68	435.68	Based on monthly avg trend	5,228.14	1,500.00	3,728.14	348.54%
4463.00 Minor Equip - Radio Equipment	146.82	1,500.00	(1,353.18)	9.79%	14.68	14.68	Based on monthly avg trend	176.18	1,500.00	-1,323.82	11.75%
4464.00 Minor Equip - Medical Equip and Supplies	47,524.51	45,000.00	2,524.51	105.61%	3,000.00	3,000.00	Based on management estimates	53,524.51	45,000.00	8,524.51	118.94%
<b>Total 4460.00 Minor Equipment (&lt;\$5,000 per Unit)</b>	<b>52,739.94</b>	<b>\$ 48,000.00</b>	<b>4,739.94</b>	<b>109.87%</b>	<b>3,521.54</b>	<b>3,521.54</b>		<b>59,783.03</b>	<b>48,000.00</b>	<b>11,783.03</b>	<b>124.55%</b>
4500.00 Special Department Expenses	400.00		400.00					400.00	0.00	400.00	
4511.00 Medical Director Fee-non AHUC	23,333.33	30,000.00	(6,666.67)	77.78%	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	7,241.43	3,000.00	4,241.43	241.38%	1,000.00	1,000.00	Based on management estimates	9,241.43	3,000.00	6,241.43	308.05%
4513.00 Training and Development - Community	3,978.52	2,499.96	1,478.56	159.14%	500.00	500.00	Based on management estimates	4,978.52	2,499.96	2,478.56	199.14%
4514.00 Board Expenses	6,124.29	999.96	5,124.33	612.45%	50.00	50.00	Based on management estimates	6,224.29	999.96	5,224.33	622.45%
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>44,452.57</b>	<b>\$ 39,199.92</b>	<b>5,252.65</b>	<b>113.40%</b>	<b>4,050.00</b>	<b>4,050.00</b>		<b>52,552.57</b>	<b>39,199.92</b>	<b>13,352.65</b>	<b>134.06%</b>
4610.00 Transportation and Travel	-		-					0.00	0.00	0.00	
4611.00 Transportation and Travel - Fuel	24,376.60	30,000.00	(5,623.40)	81.26%	2,925.19	2,925.19	Based on monthly avg trend with 20% Increase re Current Affairs	30,226.98	30,000.00	226.98	100.76%
<b>Total 4610.00 Transportation and Travel</b>	<b>24,376.60</b>	<b>\$ 30,000.00</b>	<b>(5,623.40)</b>	<b>81.26%</b>	<b>2,925.19</b>	<b>2,925.19</b>		<b>30,226.98</b>	<b>30,000.00</b>	<b>226.98</b>	<b>100.76%</b>
4710.00 Utilities	8,026.20	20,000.04	(11,973.84)	40.13%	802.62	802.62	Based on monthly avg trend	9,631.44	20,000.04	-10,368.60	48.16%
4711.00 Utilities - Water	1,793.13		1,793.13		179.31	179.31	Based on monthly avg trend	2,151.76	0.00	2,151.76	
4712.00 Utilities - Electricity	5,352.68		5,352.68		535.27	535.27	Based on monthly avg trend	6,423.22	0.00	6,423.22	
<b>Total 4710.00 Utilities</b>	<b>15,172.01</b>	<b>\$ 20,000.04</b>	<b>(4,828.03)</b>	<b>75.86%</b>	<b>1,517.20</b>	<b>1,517.20</b>		<b>18,206.41</b>	<b>20,000.04</b>	<b>-1,793.63</b>	<b>91.03%</b>
5000.00 Equipment - Principal Loan Payment	-	39,999.96	(39,999.96)	0.00%			Based on management estimates	0.00	39,999.96	-39,999.96	0.00%
<b>Total Expenses</b>	<b>3,141,125.21</b>	<b>\$ 3,764,408.04</b>	<b>(623,282.83)</b>	<b>83.44%</b>	<b>372,466.97</b>	<b>322,774.97</b>		<b>3,836,367.15</b>	<b>3,764,408.04</b>	<b>71,959.11</b>	<b>101.91%</b>
<b>Net Operating Income</b>	<b>654,454.45</b>	<b>\$ 0.00</b>	<b>654,454.45</b>		<b>(280,582.67)</b>	<b>(230,890.67)</b>		<b>142,981.12</b>	<b>0.00</b>	<b>142,981.12</b>	
<b>Net Other Income</b>	<b>-</b>	<b>\$ 0.00</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Income</b>	<b>\$ 654,454.45</b>	<b>\$ 0.00</b>	<b>654,454.45</b>		<b>\$ (280,582.67)</b>	<b>\$ (230,890.67)</b>		<b>142,981.12</b>	<b>0.00</b>	<b>142,981.12</b>	

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

Opening Balance @ July 1 = Per Exchange Bank Account

93,837.65

**Coast Life Support District**  
**Budget vs. Actuals: Budget\_FY26\_P&L - FY26 P&L, UnAudited and Before Year End GAAP Adjustments**  
 July 2025 - April 2026

Total: July 2025 to April 2026							Total: July 2025 to June 2026			
Actual	Budget for Full FY2026	(Under)/Over Budget YTD	% of Budget YTD	May-26	Jun-26	Notes per Management	Actual Anticipated by Management	Budget for Full FY2026	(Under)/Over Budget YTD	% of Budget YTD
						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>142,981.12</b>			
							<b>851,760.01</b>			



**Management Summary Report**  
**Monthly and Fiscal Year to Date**  
**Coast Life Support District**  
**April 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>	24	37.50%	258	37.23%	\$144,794.00	50.43%	\$1,373,591.00	47.19%	\$24,966.23	33.57%	\$200,405.24	22.76%
<i>Medicare HMO</i>	5	7.81%	44	6.35%	\$22,788.00	7.94%	\$245,539.20	8.44%	\$5,615.84	7.55%	\$49,285.63	5.60%
<i>Medi-Cal</i>	1	1.56%	10	1.44%	\$2,415.00	0.84%	\$56,764.00	1.95%	\$0.00	0.00%	\$15,101.50	1.71%
<i>Medi-Cal HMO</i>	4	6.25%	106	15.30%	\$23,668.00	8.24%	\$461,225.00	15.85%	\$17,407.35	23.41%	\$183,486.08	20.84%
<i>Insurance</i>	7	10.94%	85	12.27%	\$35,943.00	12.52%	\$347,624.60	11.94%	\$24,032.48	32.32%	\$383,815.76	43.58%
<i>Private Pay</i>	23	35.94%	190	27.42%	\$57,624.00	20.07%	\$407,971.00	14.02%	\$2,342.92	3.15%	\$42,508.78	4.83%
<i>Kaiser</i>	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$6,039.00	0.69%
<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>					-\$91.00	-0.03%	\$17,937.20	0.62%				
<b>Sub Total</b>	<b>64</b>	<b>100.00%</b>	<b>693</b>	<b>100.00%</b>	<b>\$287,141.00</b>	<b>100.00%</b>	<b>\$2,910,652.00</b>	<b>100.00%</b>	<b>\$74,364.82</b>	<b>100.00%</b>	<b>\$880,641.99</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>64</b>	<b>100.00%</b>	<b>693</b>	<b>100.00%</b>	<b>\$287,141.00</b>	<b>100.00%</b>	<b>\$2,910,652.00</b>	<b>100.00%</b>	<b>\$74,364.82</b>	<b>100.00%</b>	<b>\$880,641.99</b>	<b>100.00%</b>

**Ambulance Run Data CLSD- APRIL 2026**

Elite cvemsa

**Runs by Response Request**

Response Type Of Service Requested (eResponse.05)	Number of Runs	Percent of Total Runs
911 Response (Scene)	83	100.00%
<b>Total: 83</b>	<b>83</b>	<b>100.00%</b>

**Runs by Dispatch Reason**

Incident Complaint Reported By Dispatch (eDispatch.01)	Number of Runs	Percent of Total Runs
Traffic/Transportation Incident	14	16.87%
Sick Person	11	13.25%
Abdominal Pain/Problems	7	8.43%
Breathing Problem	7	8.43%
Falls	6	7.23%
Unknown Problem/Person Down	5	6.02%
Chest Pain (Non-Traumatic)	4	4.82%
Medical Alarm	4	4.82%
Psychiatric Problem/Abnormal Behavior/Suicide Attempt	4	4.82%
Unconscious/Fainting/Near-Fainting	4	4.82%
Traumatic Injury	3	3.61%
Hemorrhage/Laceration	2	2.41%
Interfacility Transfer	2	2.41%
Other	2	2.41%
Allergic Reaction/Stings	1	1.20%
Burns/Explosion	1	1.20%
Convulsions/Seizure	1	1.20%
Diabetic Problem	1	1.20%
Heart Problems/AICD	1	1.20%
Overdose/Poisoning/Ingestion	1	1.20%
Standby	1	1.20%
Stroke/CVA	1	1.20%
<b>Total: 83</b>	<b>83</b>	<b>100.00%</b>

**Runs by Provider Impression**

Situation Provider Primary Impression (eSituation.11)	Number of Runs	Percent of Total Runs
Abdominal Pain / Problems (R10.84)	18	21.69%
Abdominal Pain / Problems (R10.84)	10	12.05%
Weakness (General) (R53.1)	9	10.84%
Pain (G89.1)	7	8.43%
Traumatic Injury (T14.90)	7	8.43%
Nausea / Vomiting (R11.2)	4	4.82%
No Apparent Illness/Injury (Z00.00)	4	4.82%
Behavioral / Psychiatric - Disorder/Issue (F99)	3	3.61%
Altered Level of Consciousness (R41.82)	2	2.41%
Chest Pain - Suspected Cardiac (I20.9)	2	2.41%
Dizziness / Vertigo (R42)	2	2.41%
Epistaxis (Non-Traumatic) (R04.0)	2	2.41%
Respiratory Distress - Unspecified (J80)	2	2.41%
Syncope/Near Syncope (R55)	2	2.41%
Alcohol Intoxication (F10.92)	1	1.20%
Burn (T30.0)	1	1.20%
Cold/Flu Symptom (J00)	1	1.20%
Diabetic - Hyperglycemia (E13.65)	1	1.20%
Genitourinary System Issue (Urinary) (N39.9)	1	1.20%
Overdose / Poisoning / Ingestion (F19)	1	1.20%
Respiratory Distress - Bronchospasm (J98.01)	1	1.20%
Seizure - Active (G40.901)	1	1.20%
Stroke/CVA (I63.9)	1	1.20%
<b>Total: 83</b>	<b>83</b>	<b>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)		40	48.19%
Patient Contact Made	Patient Evaluated and Refused Care (AMA)	Available, Care Refused (AMA/RAS)	Patient Refused Transport	Against Medical Advice	23	27.71%
Cancelled Prior to Arrival at Scene	Not Applicable	Available, No Care Required	No Transport		11	13.25%
Cancelled on Scene	Not Applicable	Available, No Care Required	No Transport		5	6.02%
Patient Contact Made	Patient Evaluated and Care Provided	Initiated Primary Care and Transferred to Another EMS Crew	Transport by Another EMS Unit/Agency		2	2.41%
Cancelled on Scene	Not Applicable	Available, No Care Required	Transport by Another EMS Unit/Agency		1	1.20%
No Patient Found	Not Applicable	Available, No Care Required	No Transport		1	1.20%
<b>Total: 83</b>					<b>83</b>	<b>100.00%</b>

**3.5 Transported by Destination Report**

Disposition Destination Name Delivered Transferred To (eDisposition.01)	Number of Runs	Percent of Total Runs
Sutter Santa Rosa Regional Hospital	42	50.60%
Sutter Santa Rosa Regional Hospital	17	20.48%
Adventist Health Mendocino Coast	9	10.84%
Landing Zone	5	6.02%
Santa Rosa Memorial Hospital, Montgomery	5	6.02%
Redwood Coast Medical Services Inc	2	2.41%
Adventist Health Ukiah Valley	1	1.20%
Kaiser Permanente - Santa Rosa	1	1.20%
Other Not Listed	1	1.20%
<b>Total: 83</b>	<b>83</b>	<b>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>		
Wednesday	2	2.41%
Thursday	1	1.20%
Friday	1	1.20%
<b>Total: 4</b> <b>Avg: 1.33</b>		<b>Total: 4.82%</b>
<b>Incident Three Hour Range Of Day 24: 03:00:00 - 05:59:59</b>		
Sunday	1	1.20%
Monday	1	1.20%
Friday	1	1.20%
Saturday	1	1.20%
<b>Total: 4</b> <b>Avg: 1.00</b>		<b>Total: 4.82%</b>
<b>Incident Three Hour Range Of Day 24: 06:00:00 - 08:59:59</b>		
Sunday	1	1.20%
Tuesday	1	1.20%
Wednesday	1	1.20%
Saturday	2	2.41%
<b>Total: 5</b> <b>Avg: 1.25</b>		<b>Total: 6.02%</b>
<b>Incident Three Hour Range Of Day 24: 09:00:00 - 11:59:59</b>		
Sunday	2	2.41%
Monday	4	4.82%
Tuesday	4	4.82%
Thursday	2	2.41%
Friday	3	3.61%
<b>Total: 15</b> <b>Avg: 3.00</b>		<b>Total: 18.07%</b>
<b>Incident Three Hour Range Of Day 24: 12:00:00 - 14:59:59</b>		
Sunday	3	3.61%
Tuesday	3	3.61%
Thursday	3	3.61%
Friday	1	1.20%
Saturday	2	2.41%
<b>Total: 12</b> <b>Avg: 2.40</b>		<b>Total: 14.46%</b>
<b>Incident Three Hour Range Of Day 24: 15:00:00 - 17:59:59</b>		
Sunday	1	1.20%
Monday	3	3.61%
Tuesday	1	1.20%
Wednesday	6	7.23%
Thursday	1	1.20%
Friday	5	6.02%
<b>Total: 17</b> <b>Avg: 2.83</b>		<b>Total: 20.48%</b>
<b>Incident Three Hour Range Of Day 24: 18:00:00 - 20:59:59</b>		
Sunday	1	1.20%
Monday	3	3.61%
Tuesday	2	2.41%
Wednesday	3	3.61%
Thursday	3	3.61%
Friday	4	4.82%
Saturday	1	1.20%
<b>Total: 17</b> <b>Avg: 2.43</b>		<b>Total: 20.48%</b>
<b>Incident Three Hour Range Of Day 24: 21:00:00 - 23:59:59</b>		
Monday	2	2.41%
Wednesday	1	1.20%
Friday	5	6.02%
Saturday	1	1.20%
<b>Total: 9</b> <b>Avg: 2.25</b>		<b>Total: 10.84%</b>
<b>Total: 83</b> <b>Avg: 2.18</b>		<b>Total: 100.00%</b>