# Finance Committee
## AGENDA
Tuesday | July 21, 2026 | 2:00pm
Platt Training Center, CLSD | 38901 Ocean Dr., Gualala, CA

**Teleconference Info**
**Web Access:**
https://us06web.zoom.us/j/87117394941?pwd=tdhmSSRAIyLsI1MEbT1fzmbcOAzN88.1
**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. 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: June 16, 2026 — Tilles
4. Privilege of the Floor — Tilles
5. New Business
   a. Resolution 2026-H — Golly
      *ADOPTION OF FY2026/2027 AMBULANCE RATES*
   b. FY25-26 Audit — Golly
6. Old Business
7. Review current Fiscal Management Policies — Golly
8. Reports
   a. Financial Reports
   b. Ambulance Revenue—Wittman (YTD)
   c. Ambulance Transport Data
9. Review and Approval of June 2026 Checks and Banking

10. Shout Out

11. Next Meetings
    **August 18, 2:00pm – Platt Training Center**
    **September 15, 2026 – Platt Training Center**

12. 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.

# Finance Committee

## MINUTES

### Tuesday, June 16, 2026 | 2pm

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

**Teleconference Info**
**Web Access:**
https://us06web.zoom.us/j/87117394941?pwd=tdhmSSRAIyLsI1MEbT1fzmbcOAzN88.1
**Phone Access:** 1-408-638-0968 **| Meeting code:** 871 1739 4941 **| Password:** 366982

**BOD Present:** Michael Tilles, Treasurer | Julia Damasco | Naomi Schwartz, Director
**Staff Present:** Bronwyn Golly, EMS Chief | Cobre Hernandez, Executive Administrator
**Guests:** Winston Vickers, Director
**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.
President Damasco seconded the motion.
The agenda was approved.

3. **Minutes Approval: May 19, 2026**
Director Schwartz made a motion to approve the minutes as written.
President Damasco seconded the motion.

Director Schwartz corrected the following mistake: The bookkeeping consultant Grace Dougan was mistakenly listed as “Grace Drew” in section “6. Old Business c. Financial Organization – Accounts Payable.”

**The minutes were approved with amendments.**

4. **Privilege of the Floor**
No business.

5. **New Business**
**a. Review FY26/27 Proposition 4 Gann Limit**
Chief Golly reviewed the FY26/27 Gann Limit formula as it appears in the resolution that will be introduced to the full board at the June Regular Board Meeting.

**Treasurer Tilles made a motion to recommend the resolution to the full Board for passage.**
**Director Schwartz seconded the motion.**
**The motion passed unanimously.**

**6. Old Business**

**a. FY24-25 Audit**

Chief Golly provided an overview of the completion of the FY24/25 Annual Financial Audit. The two major issues to address:

- **Blue Shield Refund** – This refund was incorrectly distributed to a former staff member. This is a mistake that would have been prevented with proper financial controls, and those controls have now been put in place. We have decided not to pursue recovery of the funds.
- **Net Loss –** The net loss has increased since FY23/24 and is an issue for concern. The auditor did also review current financials, though, which gave him a picture of the improvements that are putting CLSD on track to reverse the loss.

**7. Reports**

**a. Financial Reports**

Chief Golly and EA Hernandez discussed the issues that the finance team are still addressing in order to produce clean reports. These are issues that stem from previous large scale accounting inconsistencies enacted by the former financial team. Since the FY24/25 financial audit is now complete and a full fiscal year with accounting guidance from Andrea Drew is almost at a close, they feel the financial data that the reports pull from is getting closer to fully accurate. Treasurer Tilles expressed his frustration that the Finance Committee still does not have complete reports. President Damasco requested that the May Budget to Actual be provided for the next Regular Board Meeting on June 29.

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

Ambulance billing income for June dropped to $52,776. While we are seeing some large variance from month to month, we still maintain an average income of more than $80,000. There was some discussion about supplemental distribution for Medicaid patients. President Damasco suggested that the Board bring in someone to deliver a presentation on GEMT and IGT and any other supplemental Medicare and Medicaid programs. Chief Golly will look into it.

**c. Ambulance Transport Data**

Traffic accidents was the top cause for calls last month. Falls dropped down to the 6$^{th}$ most common call with only 5 incidents in June.

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

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

.

**9. Shout Out**

There was no shout out.

**10. Next Meetings**

July 21, 2026, 2pm
August 18, 2026, 2pm

**11. Adjourn**

Director Schwartz made a motion to adjourn the meeting.
Treasurer Tilles seconded the motion.
The meeting was adjourned at 3:15pm.

# COAST LIFE SUPPORT DISTRICT
## RESOLUTION No. 2026-H

### ADOPTION OF FY2026/2027 AMBULANCE RATES

WHEREAS, Coast Life Support District last adjusted the rates at which Ambulance Services are billed in September of 2025; and

WHEREAS, with the passage of AB 2091 Berg, as of January 1, 2007, the District may charge Residents and Taxpayers of the District a Fee for Service Rate less than that of Non-Residents and Non-Taxpayers; and

WHEREAS, the District recognizes the disparity between what a Resident/Taxpayer actually pays for services versus what a Non-Resident/Non-Taxpayer pays, by their parcel tax contribution; and

WHEREAS, as Resident/Taxpayer is defined as either having a mailing address within the District or owning property within the District or both,

BE IT THEREFORE RESOLVED that the rate schedule adopted, effective August 1, 2026 and in effect until changed by resolution, be as follows:

| *Service* | *BLS* | *ALS I* | *ALS II* |
|---|---:|---:|---:|
| Non-Emergency | $1,959 | $3,955 | |
| Emergency | $2,455 | $3,955 | $4,162 |
| Night | $431 | $431 | $431 |
| Mileage (per mile) | $52 | $52 | $52 |
| Oxygen | $168 | $168 | $168 |
| EKG | | $236 | $236 |
| Treat & Release | $519 | $519 | |
| Late Payment Fee | $25 | $25 | $25 |

AND BE IT FURTHER RESOLVED, that Resident/Taxpayers will receive a fifty percent reduction of the balance owed on ambulance transport after third-party payments, if any, and if that reduced balance is paid in full within sixty days.

AND BE IT FURTHER RESOLVED, that Resident/Taxpayers will receive a one-hundred percent reduction of the balance owed on non-transport calls after third-party payments.

AND BE IT FURTHER RESOLVED, that for transport of a Resident/Taxpayer which does not leave the District, the balance owed after third party payments will not exceed fifty percent of the sum of the applicable Treat & Release fee plus mileage charge.

AND BE IT FURTHER RESOLVED, that these charges be reviewed annually and 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 from 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.

THE FOREGOING RESOLUTION was introduced by Director ______________________ who moved its adoption, seconded by Director ______________________ and then adopted on roll call by the following vote:

| | | | | | |
|---|---|---|---|---|---|
| Directors: | Damasco | Aye | No | Abstain | Absent |
| | Bower | Aye | No | Abstain | Absent |
| | Roland | Aye | No | Abstain | Absent |
| | Schwartz | Aye | No | Abstain | Absent |
| | Tilles | Aye | No | Abstain | Absent |
| | Tittle | Aye | No | Abstain | Absent |
| | Vickers | Aye | No | Abstain | Absent |
| | | Ayes: | Noes: | Abstain: | Absent: |

WHEREUPON, the President declared the foregoing resolution adopted and SO ORDERED.

_________________________
Julie Bower, Secretary
Board of Directors, Coast Life Support District

_________________________
ATTEST
Cobre Hernandez, Clerk of the Board

See attached Level of Service definitions applicable to said rates.

## Defined Levels of Ambulance Services

It is the responsibility of the Biller to review the documentation on the Patient Care Report and determine the appropriate level of service that was provided to the patient. This is a very important step in the billing process. The level of service is determined in the following ways:

- Emergent Response VS Non Emergent Response
- The type of assessment that was provided (i.e. ALS or BLS)
- The type of interventions that were performed (i.e. ALS or BLS)
- The patient's chief complaint
- You must look at the whole picture to determine the level of service

### Emergency VS Non-Emergency

An Emergency level of ambulance service depends upon how the ambulance was dispatched and how it responded. An Emergency is determined based on the information available to the dispatcher at the time of the call, using standard dispatch protocols.

### Definition of Emergency

The patient's condition is an emergency that renders the patient unable to go to the hospital by other means. Emergency ambulance services are services provided after the sudden onset of a medical condition. Acute signs and/or symptoms of sufficient severity must manifest the emergency medical condition such that the absence of immediate medical attention could reasonably be expected to result in one or more of the following:

- Place the patient's health in serious jeopardy.
- Cause serious impairment to bodily functions.
- Cause serious dysfunction of any bodily organ or part.

The above definition has been extended to include responding immediately.

**Emergency response means** responding immediately at the BLS or ALSI level of service to a 911 call or the equivalent in areas without a 911 call system. An immediate response is one in which the ambulance supplier begins as quickly as possible to take the steps necessary to respond to the call.

### Non-Emergency

***Medical Necessity***

Ambulance services are covered in the absence of an emergency condition in either of the two general categories of circumstances that follow:

> The patient being transported has, **at the time of ground transport,** a condition such that all other methods of ground transportation (e.g., taxi, private automobile, wheelchair van or other vehicle) are contraindicated. In this circumstance, "contraindicated" means that the patient cannot be transported by any other means from the origin to the destination without endangering the individual's health. Having or having had a serious illness, injury or surgery does not necessarily justify Medicare payment for ambulance transportation; thus a thorough assessment and documented description of the patient's current state is essential for coverage. All statements about the patient's medical condition must be validated in the documentation using contemporaneous objective observations and findings.
>
> The patient is bed-confined before, during and after transportation. The definition of "bedconfined" means the patient must meet all of the following three criteria:
>
> - Unable to get up from bed without assistance.
> - Unable to ambulate.
> - Unable to sit in a chair (including a wheelchair).

As stated in the bullet above, statements about the patient's bed-bound status must be validated in the record with contemporaneous objective observations and findings as to the patient's functional physical and/or mental limitations that have rendered him bed-bound.

**Levels of Service**

There are 6 levels of service that can be provided to the patient. ALS1 Emergency, ALS2 Emergency, BLSE Emergency, SCT (Specialty Care Transport), ALS Non-Emergency, BLS Non Emergency.

**Advanced Life Support (ALS1) Level 1**

An **ALS** ambulance has complex, specialized, life-sustaining equipment and, ordinarily, equipment for radiotelephone contact with a physician or hospital. Typically, this type of ambulance would require mobile coronary care units and other ambulance vehicles that are appropriately equipped and staffed by personnel trained and authorized to administer IVs, provide anti-shock trousers, establish and maintain a patient's airway, defibrillate the heart, relieve pneumothorax conditions, and perform other advanced life support procedures or services such as cardiac (EKG) monitoring. The ambulance must be staffed by at least two people, one of whom must be certified by the state of local authority as an EMT-Intermediate or an EMT-Paramedic.

**ALS assessment** is an assessment performed by an ALS crew as part of an **emergency response** that was necessary because the patient's reported condition at the time of dispatch was such that only an ALS crew was qualified to perform the assessment. An ALS assessment does not necessarily result in a determination that the patient requires an ALS level of service.

**ALS Intervention** - A procedure that is, in accordance with state and local laws, required to be furnished by ALS personnel. The service must be medically necessary to qualify as an intervention for payment of an ALS level of services.

**ALS1** - ALS, Level 1 **A0427:** Where medically necessary, transportation by ground ambulance vehicle, medically necessary supplies and services, and either an ALS assessment by ALS personnel or the provision of at least one ALS intervention. EMT-Intermediate scope includes but is not limited to:

- Administration of IV fluids (except blood or blood products).

    **Note:** An unsuccessful attempt to perform an ALS intervention (e.g., endotracheal intubation was attempted, but was unsuccessful) may qualify the transport for billing at the appropriate ALS level provided that the intervention would have been reasonable and necessary had it been successful.

- Peripheral venous puncture.
- Blood drawing.
- Monitoring IV solutions during transport that contain potassium.
- Administration of approved medications, IV, Sub Q, sublingual, nebulizer inhalation, IM (limited to deltoid and thigh sites only).

**Advanced Life Support (ALS2) Level 2**

**ALS2** - ALS, Level 2 **A0433:** Where medically necessary, transportation by ground ambulance vehicle, medically necessary supplies and services, and at least three separate administrations of one or more medications by intravenous push/bolus or by continuous infusion, excluding crystalloid hypotonic, isotonic and hypertonic solutions (dextrose, normal saline, or Ringer's lactate); by intravenous push/bolus or by continuous infusion excluding crystalloid hypotonic, isotonic and hypertonic solutions (dextrose, normal saline, or Ringer's lactate); or transportation, medically necessary supplies and services, and the provision of at least one of the following procedures:

- Manual defibrillation/cardio version

- Endotracheal intubation
- Central venous line
- Cardiac pacing
- Chest decompression
- Surgical airway
- Intraosseous line

**Note:** An unsuccessful attempt to perform an ALS intervention (e.g., endotracheal intubation was attempted, but was unsuccessful) may qualify the transport for billing at the appropriate ALS level provided that the intervention would have been reasonable and necessary had it been successful.

**Note:** Crystalloid fluids include fluids such as 5 percent Dextrose in water, Saline and Lactated Ringer's. Medications that are administered by other means, for example: intramuscular/subcutaneous injection, oral, sublingually or nebulized, do not qualify to determine whether the ALS2 level rate is payable. However, this is not an all-inclusive list. Likewise, a single dose of medication administered fractionally (i.e., one-third of a single dose quantity) on three separate occasions does not qualify for the ALS2 payment rate. The criterion of multiple administrations of the same drug requires a suitable quantity and amount of time between administrations that is in accordance with standard medical practice guidelines. The fractional administration of a single dose (for this purpose meaning a standard or protocol dose) on three separate occasions does not qualify for ALS2 payment.

**Manual External Defibrillator** units are used in conjunction with (or more often have inbuilt) electrocardiogram readers, which the healthcare provider uses to diagnose a cardiac condition (most often fibrillation or tachycardia although there are some other rhythms which can be treated by different shocks). The healthcare provider will then decide what charge (in joules) to use, based on proven guidelines and experience, and will deliver the shock through paddles or pads on the patient's chest. As they require detailed medical knowledge, these units are generally only found in hospitals and on some ambulances In the United States, many advanced EMTs and all paramedics are trained to recognize lethal arrhythmias and deliver appropriate electrical therapy with a manual defibrillator when appropriate.

**Cardioversion** is a medical procedure by which an abnormally fast heart rate or cardiac arrhythmia is converted to a normal rhythm is using electricity or drugs

**Endotracheal Intubation** is a procedure by which a tube is inserted through the mouth down into the trachea (the large airway from the mouth to the lungs). Before surgery, this is often done under deep sedation. In emergency situations, the patient is often unconscious at the time of this procedure.

**Central Venous Line** is a long fine catheter with an opening (sometimes multiple openings) at each end used to deliver fluids and drugs. The central line is inserted through the skin into a large vein that feeds into a larger vein sitting above the heart, so that the tip of the catheter sits close to the heart. There are several veins that are suitable for access, and the line may be inserted above or below the collarbone, on the side of your neck, in your groin or at the front of the elbow. The actual skin entry site depends on which vein is used. The line that is inserted at the elbow is called a PICC (Peripherally Inserted Central Catheter), and the lines that enter the shoulder or neck are called Central Venous Lines.

**Cardiac Pacing** is a temporary means of pacing a patient's heart during a medical emergency. It is accomplished by delivering pulses of electric current through the patient's chest, which stimulates the heart to contract. The most common indication for cardiac pacing is an abnormally slow heart rate.

**Chest Decompression** involves decompression of the affected chest cavity to release the pressure that has developed. Decompression can be achieved, with minimal risk, by the insertion of a 14 or 16 gauge needles into the second inter-costal space at the midclavicular line. The needle must be inserted superior to the rib because the intercostal artery, vein and nerve follow along the inferior portion of the rib.

**Surgical Airway** is also known as Crycothyroidotomy. The simplest technique is needle cricothyroidotomy. This involves placing a 12 gauge cannula into the trachea via the cricothyroid membrane. This will allow adequate ventilation for up to 45 minutes.

**Intraosseous Line** is the process of injecting directly into the marrow of the bone. The needle is injected through the bone's hard cortex and into the soft marrow interior. Often the anteromedial aspect of the tibia is used as it lies just under the skin and can easily be palpated and located. Anterior aspect of the femur and the superior iliac crest are other sites that can be used.

**Basic Life Support Emergency (BLSE)**

**BLSE A0429** - is transportation by ground ambulance vehicle and the provision of medically necessary supplies and services, including BLS ambulance services as defined by the state. The ambulance must be staffed by an individual who is qualified in accordance with state and local laws as an EMT-Basic. These laws may vary from state to state or within a state. For example, only in some jurisdictions is an EMT-Basic permitted to operate limited equipment onboard the vehicle, assist more qualified personnel in performing assessments and interventions, and establish an IV line.

**Emergency** - When medically necessary, the provision of BLS services, as specified above, in the context of an emergency response. An emergency response is one that, at the time the ambulance provider or supplier is called, it responds immediately. An immediate response is one in which the ambulance provider/supplier begins as quickly as possible to take the steps necessary to respond to the call.

**Specialty Care Transport (SCT}**
**SCT A0434** is the interfacility transportation of a critically injured or ill beneficiary by a ground ambulance vehicle, including the provision of medically necessary supplies and services, at a level of service beyond the scope of the EMT-Paramedic. SCT is necessary when a beneficiary's condition requires ongoing care that must be furnished by one or more health professionals in an appropriate specialty area, for example, emergency or critical care nursing, emergency medicine, or respiratory.

**Advance Life Support Non-Emergency**
**ALS Non-Emergency (ALS1 H-H) A0426 -** Where medically necessary, transportation by ground ambulance vehicle, medically necessary supplies and services and either an ALS assessment by ALS personnel or the provision of at least one ALS intervention. EMT Intermediate scope includes but not limited to:

- Administration of IV fluids (except blood or blood products).
- Peripheral venous puncture.
- Blood drawing.
- Monitoring IV solutions during transport that contain potassium.
- Administration of approved medications, IV, Sub Q, sublingual, nebulizer inhalation, IM (limited to deltoid and thigh sites only).

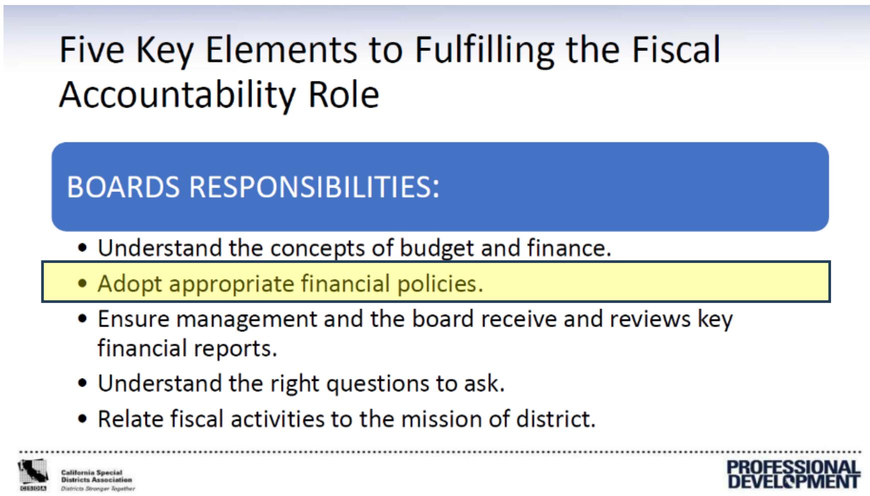
**Basic Life Support Non-Emergency**
**BLS1 Non-Emergency A0428 -** Basic Life Support (BLS): Medically necessary transportation by ground ambulance vehicle and medically necessary supplies and services, plus the provision of BLS ambulance services. The ambulance must be staffed by an individual who is qualified in accordance with state and local laws as an Emergency Medical Technician-Basic (EMT-Basic). These laws may vary from state to state. For example, only in some states is an EMT-Basic

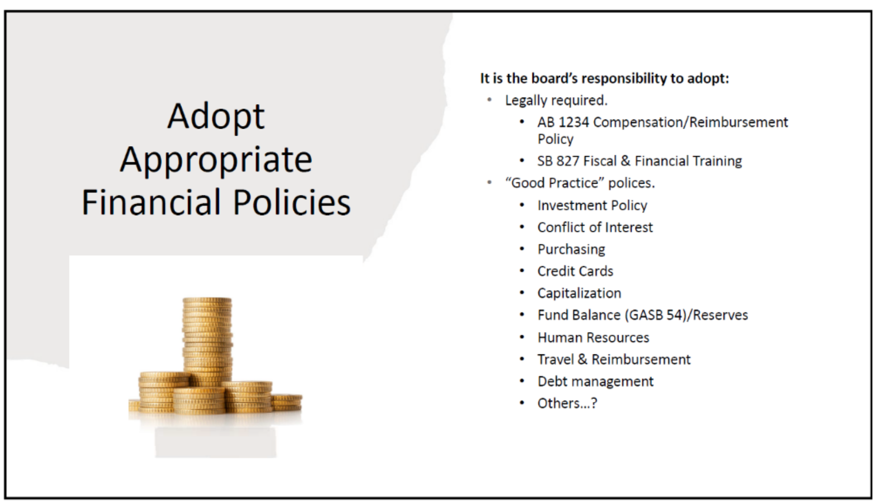
permitted to operate limited equipment on board the vehicle, assist more qualified personnel in performing assessments and interventions, and establish a Peripheral Intravenous (IV) line.
BLS1 level of service would be used if the response was not immediate. You may see the patient transported to one of the following.

- Skilled Nursing Facility
- Residence
- Dialysis Center
- Clinic
- Scheduled appointment
- Hospital

## CLSD Financial Policies

For those of you who have already attended a session of *SB 827 Fiscal & Financial Training*, you may recognize these slides from the CSDA presentation that outline Board responsibilities in fulfilling fiscal accountability and oversight.




In order to assist the Finance Committee in developing the financial policies that CLSD is lacking, the information below outlines our existing policies and the sample policies that are available to us through the Sample Policy Manual from CSDA.

### Existing Policies

This is a list of all the CLSD financial policies that we are aware of, and the date of their implementation.

- Fiscal Management Policy **May 2019**
- Billing Policy **January 2021**
- Reserve Policy **April 2021**

**The CSDA Sample Policy Manual**

- Accounts Receivable Policy
- Asset Protection and Fraud in the Workplace
- Budget Preparation
- Credit Card Use
- Employment of Outside Contractors and Consultants
- Expense Authorization
- Investment of District Funds
- Purchasing
- Receiving/Depositing Remittances
- Records Retention
- Reserve Policy
- Debt Management
- Internal Controls
- Procurement Procedures for Federal Awards
- Acceptance of Gifts or Donations to District

**Priorities**

This is a list of suggestions for which policies to begin reviewing as they relate to very current staff activities.

- Acceptance of Gifts or Donations to District **NEW**
- Credit Card Use **NEW**
- Reserve Policy **REVIEW AND UPDATE**

# COAST LIFE SUPPORT DISTRICT

### Financial Report Summary

Period Ended June 30, 2026

## FINANCIAL POSITION AT A GLANCE

Through June 30, 2026, the District reports unaudited net income of $266,150, compared to a budgeted net income of $60,633, a difference of $205,517. We continue to closely monitor daily operational expenses, which has enabled us to keep expenses down when possible.

REMINDER: Net income DOES NOT reflect non-operating expenses (CalPERs liabilities, depreciation, ambulance leasing, etc.) which will be assessed during the preparation for the annual financial audit.

## REVENUE

Revenue for the year is currently showing as $3,965,677, which is $15,036 below budget.

### SIGNIFICANT REVENUE VARIANCE

| Revenue Category | Variance - Over/(Under) Budget |
|---|---|
| Ambulance Transport Revenue | ($43,600) |
| Donations & Contributions | $20K |
| Property Tax Revenue | Near Budget |
| IGT Revenue | Near Budget |

**Observations**

- When the FY25/26 budget was revised in January, the ambulance billing revenue was increased from $936,000 to $1,105,012. Steady increases of monthly ambulance billing receivables did not keep pace after the first of the year as anticipated. We need to investigate whether this is low call volume, an increase in uninsured patients, or a combination of both. We are continuing to look at ways to maximize the return on billing, but much of the variability lies outside the district's control.
- Donations and contributions have exceeded even our augmented budget expectations, but have dwindled over the past few months. We have received less than $1500 in the past 90 days.

## EXPENSES

Total expenditures for the year are currently showing at $3,699,526, which is $220,554 under budget.

**SIGNIFICANT EXPENDITURE VARIANCES**

| Expense Category | Variance - Over/(Under) Budget |
|---|---|
| Wages & Benefits | ($145K) |
| Professional Services | ($61K) |
| Maintenance Expenses | ($14,630) |
| Medical Supplies | $6,600 |

**Observations**

- Payroll and employee benefit costs are still the major variance this month. Slight adjustments were made for the augmented budget but we still came in well below budget by $145,452. This positive trend is due solely to strong staffing management. Given the staffing changes and workers comp absences this year, we could have easily gone over budget instead by hefty overtime expenses.

- Professional service expenditures are approximately $61,000 below budget. We are anticipating a large accounting invoice which is in process right now. This also includes the Election Legal account. The balance on this account is earmarked for the FY26/27 Election Legal budget.

- Unexpectedly, Maintenance Expenses came under budget. The budget line for vehicle maintenance was increased to $30,000 during the augmentation. Fortunately, the ambulances have not needed the number of repairs that we anticipated. This will continue to be an area of major financial concern and a vehicle replacement plan needs development.

- Our Medical Supplies budget was increased during the augmented budget to $60,000 in order to account for additional spending triggered by the PG&E Fire grant ($9,000) and TIF grant ($5,000) and a slight increase due to anticipated price increases. That adjustment was not enough to meet the spending demand, and we still came in more than $6,000 over budget. There are staff plans to review these purchases for savings opportunities, but we anticipate that these expenses will continue to be high given overall rising costs and volatility in the petrochemical industry that impacts US medical supply chains.

## CASH

Our cash position has improved significantly from this time last year.

June 30, 2026 = $957,547
June 30, 2025 = $706,936

**An increase of $250,611 of cash on hand!**

## BALANCE SHEET

The Balance Sheet will always remain a partially inaccurate document until the year-end accounting is complete. Below is a list of useful values to look for in the report and which accounts to ignore.

The Balance Sheet is accurate and supportive of oversight activities in the following areas:

- **Bank balances** – these accounts have live streams feeding straight into our QuickBooks account so we can have confidence in their accuracy
- **Misc A/R** – this will be an approximate accounting of what CLSD invoices are outstanding
- **Accounts Payable** – outstanding bills we have not yet paid
- **Credit Cards** – the Citi and Five Star Bank credit cards all have direct live feeds to QuickBooks

What the Balance Sheet is NOT helpful for at this moment (before end-of-year accounting):

- **Ambulance A/R** – this balance will be trued up during end-of-year accounting and is based on values we receive from Wittman, our ambulance billing company
- **IGT A/R** – this is based on our contract with DHCS and is fixed
- **All Liabilities** (except for the A/P and credit cards mentioned above) – again these will not be adjusted until year-end accounting

## Summary

Through the month ended June 30, 2026:

| ACTUAL | BUDGET | VARIANCE Over/(Under) Budget |
|---|---|---|
| **TOTAL Revenue** **$3,965,677** | **$3,980,713** | **($15,036)** |
| **AMBULANCE BILLING** $1,061,381 | $1,105,012 | ($43,630) |
| **DONATIONS** $214,429 | $193,618 | $20,810 |
| | | |
| **TOTAL EXPENDITURES** **$3,699,526** | **$3,920,080** | **($220,554)** |
| **WAGES & BENEFITS** $2,052,637 | $2,198,089 | ($145,452) |
| **PROFESSIONAL SVCS** $1,280,173 | $1,341,461 | ($61,287) |

The most significant budget variances continue to be ambulance transport revenue, payroll and employee benefit expenditures, and professional service expenditures.

**Financial Reporting Note**

The monthly, unaudited financial reports presented to the Finance Committee and Board of Directors are intended primarily to support budget monitoring, operational oversight, cash flow management, and reserve planning throughout the fiscal year.

Accordingly, monthly reports do not yet include certain year-end audit and Generally Accepted Accounting Principles (GAAP) adjustments, including depreciation expense, pension-related accounting entries, compensated absence accruals, receivable adjustments, and other year-end closing entries.

These items will be recorded as part of the district's fiscal year-end close and annual audit process. **As a result, monthly operating statements should be viewed primarily as a measure of current operational performance and cash flow activity rather than final audited fiscal year-end results.**

# Coast Life Support District

## Profit and Loss, UnAudited and Before Year End Close and GAAP Adjustments

## July 1, 2025 through June 30, 2026

| | Total |
|---|---|
| Income | |
| 1100.00 Mendocino County Taxes | 1,204,359.45 |
| 1200.00 Sonoma County Taxes | 898,098.03 |
| 1300.00 Other "County" Taxes | 3,081.50 |
| 1400.00 Ambulance Transport Billings | 1,061,381.79 |
| 1510.00 IGT Contract Revenue | 517,553.97 |
| 1900.00 Misc Income - General | 200.00 |
| 1910.00 Misc Rev - Interest Income | 20,304.76 |
| 1920.00 Misc Rev - Donations (Unrestricted) | 174,429.47 |
| 1921.00 Misc Rev - Donations (Restricted Ops) | 5,000.00 |
| 1922.00 Misc Rev - Donations (Elections) | 35,000.00 |
| **Total for 1920.00 Misc Rev - Donations (Unrestricted)** | **214,429.47** |
| 1930.00 Misc Rev - CPR and Training Classes | 26,272.23 |
| 1990.00 Misc Rev - Insurance Reimb | 4,952.06 |
| 2000.00 Grant Revenue | 15,044.00 |
| **Total for Income** | **3,965,677.26** |
| **Gross Profit** | **3,965,677.26** |
| Expenses | |
| 3000.00 Wage + Benefit Expense | 2,052,637.75 |
| **Total for 3000.00 Wage + Benefit Expense** | **2,052,637.75** |
| 4020.00 Clothing and Personal | 3,761.46 |
| 4040.00 Communications | |
| 4041.00 Comm - Cell Phone/Telephone | 8,340.39 |
| 4042.00 Comm - Dispatch | 60,065.61 |
| **Total for 4040.00 Communications** | **68,406.00** |
| 4080.00 Household and Supplies Exp | 4,464.63 |
| 4110.00 Insurance Expense | |
| 4112.00 General Liab Ins | 24,459.00 |
| **Total for 4110.00 Insurance Expense** | **24,459.00** |
| 4140.00 Maintenance Expense | |
| 4142.00 Maint - Vehicles | 18,844.39 |
| 4143.00 Maint - Buildings | 1,206.11 |
| **Total for 4140.00 Maintenance Expense** | **20,050.50** |
| 4220.00 Dues, Subscriptions and Memberships | 13,478.50 |
| 4260.00 Office Expense | |
| 4261.00 Office Exp - General | 5,433.86 |
| 4262.00 Office Exp - Software | 6,423.51 |

# Coast Life Support District

## Profit and Loss, UnAudited and Before Year End Close and GAAP Adjustments

## July 1, 2025 through June 30, 2026

| | Total |
|---|---|
| **Total for 4260.00 Office Expense** | **11,857.37** |
| 4290.00 Bank Charges and Int Expense | |
| 4291.00 Bank Charges | 4,799.49 |
| 4292.00 Interest Expense | 3,265.28 |
| **Total for 4290.00 Bank Charges and Int Expense** | **8,064.77** |
| 4310.00 Professional Services | |
| 4311.00 Accounting | 33,677.00 |
| 4312.00 Audit | 24,800.00 |
| 4313.00 Ambulance Billing | 60,622.03 |
| 4314.00 Information Tech Services | 16,330.95 |
| 4315.00 IGT Contract | 230,360.00 |
| 4316.00 GEMT Contract | 92,016.07 |
| 4317.00 Legal | 4,657.51 |
| 4318.00 Tax Admin - NBS Contract | 14,485.10 |
| 4319.00 UC Contract | 799,999.92 |
| 4320.00 Ppty Tax Admin - Counties | 3,225.18 |
| **Total for 4310.00 Professional Services** | **1,280,173.76** |
| 4460.00 Minor Equipment (<$5,000 per Unit) | 695.27 |
| 4461.00 Maint Equip - Office Equipment | 423.83 |
| 4462.00 Minor Equip - Computer Equipment | 4,356.78 |
| 4463.00 Minor Equip - Radio Equipment | 146.82 |
| 4464.00 Minor Equip - Medical Equip and Supplies | 68,388.65 |
| **Total for 4460.00 Minor Equipment (<$5,000 per Unit)** | **74,011.35** |
| 4500.00 Special Department Expenses | 400.00 |
| 4511.00 Medical Director Fee-non AHUC | 28,333.33 |
| 4512.00 Training and Development - Staff | 7,612.93 |
| 4513.00 Training and Development - Community | 5,869.75 |
| 4514.00 Board Expenses | 6,756.16 |
| 4515.00 Employee Assistance Program | 3,375.00 |
| **Total for 4500.00 Special Department Expenses** | **52,347.17** |
| 4610.00 Transportation and Travel | |
| 4611.00 Transportation and Travel - Fuel | 30,130.61 |
| **Total for 4610.00 Transportation and Travel** | **30,130.61** |
| 4710.00 Utilities | 9,039.82 |
| 4711.00 Utilities - Water | 2,161.19 |
| 4712.00 Utilities - Electricity | 5,843.51 |
| **Total for 4710.00 Utilities** | **17,044.52** |

# Coast Life Support District

## Profit and Loss, UnAudited and Before Year End Close and GAAP Adjustments

## July 1, 2025 through June 30, 2026

| | Total |
|---|---|
| 5000.00 Equipment - Principal Loan Payment | 38,638.98 |
| 8000 Interest Expense (deleted) | - |
| **Total for Expenses** | **3,699,526.37** |
| **Net Operating Income** | **266,150.89** |
| **Net Income** | **266,150.89** |
| | **Net Income @ June 30, 2026 BEFORE Year End Close and GAAP AJEs** |

| | |
|---|---|
| **Opening Cash Balance - July 1, 2025 per Audit:** | 704,943.92 |
| **Add Pre Year End Close/GAAP Adjustments Net Income:** | 266,150.89 |
| **Anticipated Closing Cash Balance - June 30, 2026:** | **971,094.81** |
| **Cash Balances per Bank Statements at June 30, 2026:** | |
| **Exchange Bank** | 99,076.39 |
| **Five Star Bank** | 858,583.79 |
| | **957,660.18** |
| **Variance to Anticipated Year End Cash Balance:** | **(13,434.63)** |

# Coast Life Support District

**Budget to Actual, UnAudited and Before Year End Close and GAAP Adjustments**

**July 1, 2025 through June 30, 2026**

| | YTD Total | FY2026 Budget (Augmented) | Over/(Under) Budget |
|---|---|---|---|
| Income | | | |
| 1100.00 Mendocino County Taxes | 1,204,359.45 | 1,208,638.05 | (4,278.60) |
| 1200.00 Sonoma County Taxes | 898,098.03 | 896,748.50 | 1,349.53 |
| 1300.00 Other "County" Taxes | 3,081.50 | - | 3,081.50 |
| 1400.00 Ambulance Transport Billings | 1,061,381.79 | 1,105,012.65 | (43,630.86) |
| 1510.00 IGT Contract Revenue | 517,553.97 | 517,553.97 | - |
| 1900.00 Misc Income - General | 200.00 | - | 200.00 |
| 1910.00 Misc Rev - Interest Income | 20,304.76 | 15,293.31 | 5,011.45 |
| 1920.00 Misc Rev - Donations (Unrestricted) | 174,429.47 | 158,618.84 | 15,810.63 |
| 1921.00 Misc Rev - Donations (Restricted Ops) | 5,000.00 | - | 5,000.00 |
| 1922.00 Misc Rev - Donations (Elections) | 35,000.00 | 35,000.00 | - |
| **Total for 1920.00 Misc Rev - Donations (Unrestricted)** | **214,429.47** | **193,618.84** | **20,810.63** |
| 1930.00 Misc Rev - CPR and Training Classes | 26,272.23 | 23,804.31 | 2,467.93 |
| 1990.00 Misc Rev - Insurance Reimb | 4,952.06 | - | 4,952.06 |
| 2000.00 Grant Revenue | 15,044.00 | 20,044.00 | (5,000.00) |
| **Total for Income** | **3,965,677.26** | **3,980,713.63** | **(15,036.36)** |
| **Gross Profit** | **3,965,677.26** | **3,980,713.63** | **(15,036.36)** |
| Expenses | | | |
| 3000.00 Wage + Benefit Expense | 2,052,637.75 | 2,198,089.90 | (145,452.15) |
| **Total for 3000.00 Wage + Benefit Expense** | **2,052,637.75** | **2,198,089.90** | **(145,452.15)** |
| 4020.00 Clothing and Personal | 3,761.46 | 4,837.74 | (1,076.28) |
| 4040.00 Communications | | | |
| 4041.00 Comm - Cell Phone/Telephone | 8,340.39 | 6,918.45 | 1,421.94 |
| 4042.00 Comm - Dispatch | 60,065.61 | 62,762.46 | (2,696.85) |
| **Total for 4040.00 Communications** | **68,406.00** | **69,680.91** | **(1,274.91)** |
| 4080.00 Household and Supplies Exp | 4,464.63 | 4,625.67 | (161.04) |
| 4110.00 Insurance Expense | | | |
| 4112.00 General Liab Ins | 24,459.00 | 24,459.00 | - |
| **Total for 4110.00 Insurance Expense** | **24,459.00** | **24,459.00** | **-** |
| 4140.00 Maintenance Expense | | | |
| 4141.00 Maint - Equipment | - | 1,750.00 | (1,750.00) |
| 4142.00 Maint - Vehicles | 18,844.39 | 29,948.11 | (11,103.72) |
| 4143.00 Maint - Buildings | 1,206.11 | 2,956.00 | (1,749.89) |
| **Total for 4140.00 Maintenance Expense** | **20,050.50** | **34,654.11** | **(14,603.61)** |
| 4220.00 Dues, Subscriptions and Memberships | 13,478.50 | 13,323.50 | 155.00 |
| 4260.00 Office Expense | | | |
| 4261.00 Office Exp - General | 5,433.86 | 4,334.77 | 1,099.09 |
| 4262.00 Office Exp - Software | 6,423.51 | 5,614.34 | 809.18 |
| **Total for 4260.00 Office Expense** | **11,857.37** | **9,949.11** | **1,908.27** |
| 4290.00 Bank Charges and Int Expense | | | |
| 4291.00 Bank Charges | 4,799.49 | 5,895.68 | (1,096.19) |
| 4292.00 Interest Expense | 3,265.28 | 4,897.92 | (1,632.64) |
| **Total for 4290.00 Bank Charges and Int Expense** | **8,064.77** | **10,793.60** | **(2,728.83)** |
| 4310.00 Professional Services | | | |
| 4311.00 Accounting | 33,677.00 | 41,230.35 | (7,553.35) |
| 4312.00 Audit | 24,800.00 | 24,800.00 | - |
| 4313.00 Ambulance Billing | 60,622.03 | 61,818.58 | (1,196.55) |
| 4314.00 Information Tech Services | 16,330.95 | 16,481.44 | (150.49) |
| 4315.00 IGT Contract | 230,360.00 | 230,360.00 | - |
| 4316.00 GEMT Contract | 92,016.07 | 93,014.10 | (998.03) |
| 4317.00 Legal | 4,657.51 | 40,000.00 | (35,342.49) |
| 4318.00 Tax Admin - NBS Contract | 14,485.10 | 10,948.96 | 3,536.14 |

# Coast Life Support District

**Budget to Actual, UnAudited and Before Year End Close and GAAP Adjustments**

**July 1, 2025 through June 30, 2026**

| | YTD Total | FY2026 Budget (Augmented) | Over/(Under) Budget |
|---|---|---|---|
| 4319.00 UC Contract | 799,999.92 | 799,999.92 | - |
| 4320.00 Ppty Tax Admin - Counties | 3,225.18 | 22,808.00 | (19,582.82) |
| **Total for 4310.00 Professional Services** | **1,280,173.76** | **1,341,461.35** | **(61,287.59)** |
| 4460.00 Minor Equipment (<$5,000 per Unit) | 695.27 | | 695.27 |
| 4461.00 Maint Equip - Office Equipment | 423.83 | 635.75 | (211.92) |
| 4462.00 Minor Equip - Computer Equipment | 4,356.78 | 6,535.17 | (2,178.39) |
| 4463.00 Minor Equip - Radio Equipment | 146.82 | 220.23 | (73.41) |
| 4464.00 Minor Equip - Medical Equip and Supplies | 68,388.65 | 60,007.96 | 8,380.69 |
| **Total for 4460.00 Minor Equipment (<$5,000 per Unit)** | **74,011.35** | **67,399.11** | **6,612.24** |
| 4500.00 Special Department Expenses | 400.00 | 400.00 | - |
| 4511.00 Medical Director Fee-non AHUC | 28,333.33 | 28,333.33 | - |
| 4512.00 Training and Development - Staff | 7,612.93 | 9,440.55 | (1,827.62) |
| 4513.00 Training and Development - Community | 5,869.75 | 5,711.00 | 158.75 |
| 4514.00 Board Expenses | 6,756.16 | 2,313.90 | 4,442.26 |
| 4515.00 Employee Assistance Program | 3,375.00 | 3,375.00 | - |
| **Total for 4500.00 Special Department Expenses** | **52,347.17** | **49,573.78** | **2,773.39** |
| 4610.00 Transportation and Travel | | | |
| 4611.00 Transportation and Travel - Fuel | 30,130.61 | 32,770.30 | (2,639.69) |
| **Total for 4610.00 Transportation and Travel** | **30,130.61** | **32,770.30** | **(2,639.69)** |
| 4710.00 Utilities | 9,039.82 | 18,462.44 | (9,422.62) |
| 4711.00 Utilities - Water | 2,161.19 | - | 2,161.19 |
| 4712.00 Utilities - Electricity | 5,843.51 | - | 5,843.51 |
| **Total for 4710.00 Utilities** | **17,044.52** | **18,462.44** | **(1,417.92)** |
| 5000.00 Equipment - Principal Loan Payment | 38,638.98 | 40,000.00 | (1,361.02) |
| 8000 Interest Expense (deleted) | - | | |
| **Total for Expenses** | **3,699,526.37** | **3,920,080.50** | **(220,554.13)** |
| **Net Operating Income** | **266,150.89** | **60,633.12** | **205,517.77** |
| **Net Income** | **266,150.89** | **60,633.12** | **205,517.77** |
| | **Net Income @ June 30, 2026 BEFORE Year End Close and GAAP AJEs** | **Net Income Realization = Unrestricted Reserve Build-Up** | |

| | |
|---|---|
| **Opening Cash Balance - July 1, 2025 per Audit:** | 704,943.92 |
| **Add Pre Year End Close/GAAP Adjustments Net Income:** | 266,150.89 |
| **Anticipated Closing Cash Balance - June 30, 2026:** | **971,094.81** |
| **Cash Balances per Bank Statements at June 30, 2026:** | |
| **Exchange Bank** | 99,076.39 |
| **Five Star Bank** | 858,583.79 |
| | **957,660.18** |
| **Variance to Anticipated Year End Cash Balance:** | **(13,434.63)** |

# Coast Life Support District
## Balance Sheet, UnAudited and Before Year End Close and GAAP Adjustments
### As of Jun 30, 2026

| | Total |
|---|---|
| Assets | |
| Current Assets | |
| Bank Accounts | |
| 1000 Petty Cash | 15.00 |
| 1001 Exchange Bank Checking (7798) | 63,659.24 |
| 7800 Capital Replacement | 35,417.15 |
| **Total for 1001 Exchange Bank Checking (7798)** | **$99,076.39** |
| 1002 Exchange Bank-Old Checking 6350 | $0.00 |
| 6511 Capital Replacement Fund | $0.00 |
| **Total for 1002 Exchange Bank-Old Checking 6350** | **$0.00** |
| 1004 Investment Charles Schwab | 1.14 |
| Five Star Bank Checking (4299) | 40,681.51 |
| Five Star Money Market (4329) | 797,709.74 |
| Five Star Payroll Checking (4280) | 20,063.79 |
| **Total for Bank Accounts** | **$957,547.57** |
| Accounts Receivable | |
| 1095 Misc Other A/R | 12,522.40 |
| 1104G Training Grant A/R | $0.00 |
| 1108 GEMT Receivable | $0.00 |
| 1109 IGT Receivable | 517,553.97 |
| **Total for Accounts Receivable** | **$530,076.37** |
| Other Current Assets | |
| 1099 Tax Receivable | |
| 1099-04 Mendo Cty | 85,025.21 |
| 1099-24 Sonoma Cty | 24,095.09 |
| **Total for 1099 Tax Receivable** | **$109,120.30** |
| 1100 Ambulance AR | $0.00 |
| 1101 Ambulance Patient's A/R | 448,806.36 |
| 1102 Allow. for Uncollectibles | -272,363.12 |
| **Total for 1100 Ambulance AR** | **$176,443.24** |
| 1145 Prepaid - Other Exps | 668.75 |
| **Total for Other Current Assets** | **$286,232.29** |
| **Total for Current Assets** | **$1,773,856.23** |
| Fixed Assets | |
| 1400 Fixed Assets | |
| 1401 Amb & Medical Equip Cost | 1,009,351.61 |
| 1421 Communication System Cost | 19,426.52 |
| 1451 Building Cost | 777,262.20 |

# Coast Life Support District
## Balance Sheet, UnAudited and Before Year End Close and GAAP Adjustments
### As of Jun 30, 2026

| | Total |
|---|---|
| 1460 Land | 76,500.00 |
| 1470 Office Furniture & Equip | 10,790.16 |
| **Total for 1400 Fixed Assets** | **$1,893,330.49** |
| 1490 Less Accum Depreciation | -1,495,608.51 |
| **Total for Fixed Assets** | **$397,721.98** |
| Other Assets | |
| 1109.1 IGT Receivable Long-term | 258,776.98 |
| 1755 Deferred Outflows-Pension | 596,227.63 |
| **Total for Other Assets** | **$855,004.61** |
| **Total for Assets** | **$3,026,582.82** |
| Liabilities and Equity | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 Accounts Payable | 32,630.73 |
| **Total for Accounts Payable** | **$32,630.73** |
| Credit Cards | |
| 2052 Citi Visa (4861) | 1,443.39 |
| Five Star Bank Credit Card | $0.00 |
| **Total for Credit Cards** | **$1,443.39** |
| Other Current Liabilities | |
| 2009 IGT Payable | 230,360.00 |
| 2100.12 CalPERS Unfunded Liab | 9,180.00 |
| 2100.13 CalPERS Safety Classic | 854.33 |
| 2100.15 PERS Survivor Benefit | $0.00 |
| 2100.18 CalPERS Admin PEPRA | 220.36 |
| 2100.19 CalPers Safety PEPRA | 4,422.00 |
| **Total for 2100*OE Payroll Liabilities** | **$14,676.69** |
| 2105 Accrued Payroll | 39,723.16 |
| 2110 Accrued PTO Payable | 90,555.96 |
| 2610 NEST/CERT Payable | 3,305.85 |
| 2699 LT Debt-short term portion | 34,230.78 |
| Exchange Bank - Line of Credit | 0.00 |
| Osterland Private Loan | $0.00 |
| **Total for Other Current Liabilities** | **$412,852.44** |
| **Total for Current Liabilities** | **$446,926.56** |
| Long-term Liabilities | |
| 2009.1 IGT Payable Long-Term | 115,180.00 |

# Coast Life Support District
## Balance Sheet, UnAudited and Before Year End Close and GAAP Adjustments
### As of Jun 30, 2026

| | Total |
|---|---|
| 2750 PERS Pension Liability | 1,039,166.60 |
| 2755 Deferred Inflows-Pensions | 3,055.99 |
| 2805 Cap Lease Ambulance | 36,368.15 |
| 2999 LT Debt-long term portion | $0.00 |
| **Total for Long-term Liabilities** | **$1,193,770.74** |
| **Total for Liabilities** | **$1,640,697.30** |
| Equity | |
| 3000*OE Opening Bal Equity | $0.00 |
| 30000 Opening Balance Equity | $0.00 |
| 32001 Prior Period Adjustments | 1,558.48 |
| 32000 Retained Earnings | 1,120,596.01 |
| Net Income | 263,731.03 |
| **Total for Equity** | **$1,385,885.52** |
| **Total for Liabilities and Equity** | **$3,026,582.82** |

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

| | CHARGES | MCARE WRITE DOWNS | MCAL WRITE DOWNS | OTHER CONTRACTUAL WRITE DOWNS | AB 716 | NET CHARGES | PAYMENTS | REFUNDS | NET PAYMENTS | BAD DEBT WRITE OFFS | OTHER WRITE OFFS | ADJUSTMENTS | NEW A/R BALANCE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 |
| APRIL '26 | $ 287,141.00 | $ 129,661.48 | $ 27,486.28 | $ 781.99 | $ 18,819.34 | $ 110,391.91 | $ 74,364.82 | $ - | $ 74,364.82 | $ - | $ - | $ 0.14 | $ 570,131.96 |
| MAY '26 | $ 230,241.00 | $ 90,007.89 | $ 17,982.41 | $ 15,103.10 | $ 31,435.60 | $ 75,712.00 | $ 86,686.68 | $ - | $ 86,686.68 | $ - | $ 918.39 | $ 2.26 | $ 558,241.15 |
| JUNE '26 | $ 214,963.60 | $ 94,552.84 | $ 12,652.65 | $ 6,422.02 | $ 23,843.45 | $ 77,492.64 | $ 52,776.90 | $ - | $ 52,776.90 | $ - | $ 500.00 | $ (175.00) | $ 582,281.89 |
| | | | | | | | | | | | | | |
| **YEAR TO DATE TOTALS** | $ 3,355,856.60 | $ 1,454,500.49 | $ 473,972.50 | $ 107,226.62 | $ 177,356.44 | $ 1,142,800.55 | $ 1,020,105.57 | $ 13,474.68 | $ 1,006,630.89 | $ - | $ 2,735.59 | $ 41.46 | |
| | | | | | | | | | | | | | |
| **YTD PERCENTAGE OF REVENUE** | | 43.34% | 14.12% | 3.20% | 5.28% | 34.05% | 30.40% | 1.32% | 30.00% | 0.00% | 0.08% | 0.00% | |
| | | | | | | | | | | | | | |
| **YTD PERCENTAGE OF NET REVENUE** | | | | | | | | | 88.08% | | | | |
| | | | | | | | | | | | | | |
| **Average Charges per month** | **$ 279,654.72** | | | | | | | | | | | | |
| **Average Payments per month** | **$ 85,008.80** | | | | | | | | | | | | |

**Management Summary Report**
**Monthly and Fiscal Year to Date**
**Coast Life Support District**
**June 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***Medicare*** | 18 | 36.73% | 294 | 36.84% | $83,840.00 | 39.00% | $1,542,378.00 | 45.96% | $16,635.17 | 31.52% | $238,353.65 | 23.37% |
| ***Medicare HMO*** | 5 | 10.20% | 53 | 6.64% | $33,201.00 | 15.44% | $298,630.20 | 8.90% | $1,124.66 | 2.13% | $50,900.29 | 4.99% |
| ***Medi-Cal*** | 0 | 0.00% | 10 | 1.25% | $0.00 | 0.00% | $56,764.00 | 1.69% | $3.19 | 0.01% | $17,440.21 | 1.71% |
| ***Medi-Cal HMO*** | 5 | 10.20% | 117 | 14.66% | $21,706.00 | 10.10% | $504,106.00 | 15.02% | $11,635.06 | 22.05% | $209,757.59 | 20.56% |
| ***Insurance*** | 2 | 4.08% | 95 | 11.90% | $10,957.00 | 5.10% | $402,204.60 | 11.99% | $20,969.15 | 39.73% | $448,958.32 | 44.01% |
| ***Private Pay*** | 19 | 38.78% | 229 | 28.70% | $65,237.00 | 30.35% | $526,522.00 | 15.69% | $2,409.67 | 4.57% | $48,656.51 | 4.77% |
| ***Kaiser*** | 0 | 0.00% | 0 | 0.00% | $0.00 | 0.00% | $0.00 | 0.00% | $0.00 | 0.00% | $6,039.00 | 0.59% |
| ***Other*** | 0 | 0.00% | 0 | 0.00% | $0.00 | 0.00% | $0.00 | 0.00% | $0.00 | 0.00% | $0.00 | 0.00% |
| ***Prior Sales*** | | | | | $22.60 | 0.01% | $25,251.80 | 0.75% | | | | |
| ***Sub Total*** | 49 | 100.00% | 798 | 100.00% | $214,963.60 | 100.00% | $3,355,856.60 | 100.00% | $52,776.90 | 100.00% | $1,020,105.57 | 100.00% |
| ***Dry Runs*** | 0 | 0.00% | 0 | 0.00% | $0.00 | 0.00% | $0.00 | 0.00% | $0.00 | 0.00% | $0.00 | 0.00% |
| ***Total*** | ***49*** | ***100.00%*** | ***798*** | ***100.00%*** | ***$214,963.60*** | ***100.00%*** | ***$3,355,856.60*** | ***100.00%*** | ***$52,776.90*** | ***100.00%*** | ***$1,020,105.57*** | ***100.00%*** |

# Ambulance Run Data CLSD-2**
# JUNE 2026

## Runs by Response Request

| Response Type Of Service Requested (eResponse.05) | Number of Runs | Percent of Total Runs |
|---|---|---|
| 911 Response (Scene) | 70 | 95.89% |
| Interfacility Transport | 3 | 4.11% |
| | **Total: 73** | **Total: 100.00%** |

## Runs by Dispatch Reason

| Incident Complaint Reported By Dispatch (eDispatch.01) | Number of Runs | Percent of Total Runs |
|---|---|---|
| Abdominal Pain/Problems | 12 | 16.44% |
| Traffic/Transportation Incident | 9 | 12.33% |
| Falls | 7 | 9.59% |
| Unconscious/Fainting/Near-Fainting | 6 | 8.22% |
| Convulsions/Seizure | 5 | 6.85% |
| Interfacility Transfer | 5 | 6.85% |
| Chest Pain (Non-Traumatic) | 4 | 5.48% |
| Stroke/CVA | 4 | 5.48% |
| Unknown Problem/Person Down | 3 | 4.11% |
| Hemorrhage/Laceration | 2 | 2.74% |
| Medical Alarm | 2 | 2.74% |
| Other | 2 | 2.74% |
| Sick Person | 2 | 2.74% |
| Stab/Gunshot Wound/Penetrating Trauma | 2 | 2.74% |
| Automated Crash Notification | 1 | 1.37% |
| Back Pain (Non-Traumatic) | 1 | 1.37% |
| Breathing Problem | 1 | 1.37% |
| Cardiac Arrest/Death | 1 | 1.37% |
| Diabetic Problem | 1 | 1.37% |
| Heart Problems/AICD | 1 | 1.37% |
| Heat/Cold Exposure | 1 | 1.37% |
| Traumatic Injury | 1 | 1.37% |
| | **Total: 73** | **Total: 100.00%** |

## Runs by Provider Impression

| Situation Provider Primary Impression (eSituation.11) | Number of Runs | Percent of Total Runs |
|---|---|---|
| | 17 | 23.29% |
| Abdominal Pain / Problems (R10.84) | 11 | 15.07% |
| Syncope/Near Syncope (R55) | 5 | 6.85% |
| Altered Level of Consciousness (R41.82) | 4 | 5.48% |
| Pain (G89.1) | 4 | 5.48% |
| Traumatic Injury (T14.90) | 4 | 5.48% |
| Chest Pain - Suspected Cardiac (I20.9) | 3 | 4.11% |
| Sepsis (A41.9) | 3 | 4.11% |
| Stroke/CVA (I63.9) | 3 | 4.11% |
| Behavioral / Psychiatric - Disorder/Issue (F99) | 2 | 2.74% |

| Situation Provider Primary Impression (eSituation.11) | Number of Runs | Percent of Total Runs |
|---|---|---|
| Cardiac Arrest (I46.9) | 2 | 2.74% |
| Chest Pain - Non-cardiac (R07.89) | 2 | 2.74% |
| Nausea / Vomiting (R11.2) | 2 | 2.74% |
| Weakness (General) (R53.1) | 2 | 2.74% |
| Cold/Flu Symptom (J00) | 1 | 1.37% |
| Diabetic - Hypoglycemia (E13.64) | 1 | 1.37% |
| Environment - Hypothermia/Cold Injury (T68) | 1 | 1.37% |
| Epistaxis (Non-Traumatic) (R04.0) | 1 | 1.37% |
| Genitourinary System Issue (Urinary) (N39.9) | 1 | 1.37% |
| Headache (R51) | 1 | 1.37% |
| Obvious Death (R99) | 1 | 1.37% |
| Respiratory Distress - Unspecified (J80) | 1 | 1.37% |
| Seizure - Post (G40.909) | 1 | 1.37% |
| | **Total: 73** | **Total: 100.00%** |

## 3.5 Transported by Destination Report

| Disposition Destination Name Delivered Transferred To (eDisposition.01) | Number of Runs | Percent of Total Runs |
|---|---|---|
| | 35 | 47.95% |
| Landing Zone | 15 | 20.55% |
| Sutter Santa Rosa Regional Hospital | 15 | 20.55% |
| Adventist Health Mendocino Coast | 3 | 4.11% |
| Kaiser Permanente - Santa Rosa | 2 | 2.74% |
| Healdsburg District Hospital | 1 | 1.37% |
| Redwood Coast Medical Services Inc | 1 | 1.37% |
| Santa Rosa Memorial Hospital, Montgomery | 1 | 1.37% |
| | **Total: 73** | **Total: 100.00%** |

## Call Volumes by Day and Hour Report

| Incident Day Name | Number of Runs | Percent of Total Runs |
|---|---|---|
| **Incident Three Hour Range Of Day 24: 00:00:00 - 02:59:59** | | |
| Monday | 1 | 1.37% |
| Tuesday | 2 | 2.74% |
| Thursday | 2 | 2.74% |
| | **Total: 5** | **Total: 6.85%** |
| | **Avg: 1.67** | |
| **Incident Three Hour Range Of Day 24: 03:00:00 - 05:59:59** | | |
| Sunday | 1 | 1.37% |
| Monday | 1 | 1.37% |
| | **Total: 2** | **Total: 2.74%** |
| | **Avg: 1.00** | |
| **Incident Three Hour Range Of Day 24: 06:00:00 - 08:59:59** | | |
| Monday | 2 | 2.74% |
| Tuesday | 1 | 1.37% |
| Wednesday | 1 | 1.37% |
| Thursday | 2 | 2.74% |

| Incident Day Name | Number of Runs | Percent of Total Runs |
|---|---|---|
| Friday | 1 | 1.37% |
| | **Total: 7** | **Total: 9.59%** |
| | **Avg: 1.40** | |
| **Incident Three Hour Range Of Day 24: 09:00:00 - 11:59:59** | | |
| Sunday | 1 | 1.37% |
| Monday | 5 | 6.85% |
| Tuesday | 1 | 1.37% |
| Wednesday | 2 | 2.74% |
| Thursday | 1 | 1.37% |
| Friday | 1 | 1.37% |
| Saturday | 2 | 2.74% |
| | **Total: 13** | **Total: 17.81%** |
| | **Avg: 1.86** | |
| **Incident Three Hour Range Of Day 24: 12:00:00 - 14:59:59** | | |
| Sunday | 5 | 6.85% |
| Monday | 4 | 5.48% |
| Thursday | 3 | 4.11% |
| Friday | 3 | 4.11% |
| Saturday | 1 | 1.37% |
| | **Total: 16** | **Total: 21.92%** |
| | **Avg: 3.20** | |
| **Incident Three Hour Range Of Day 24: 15:00:00 - 17:59:59** | | |
| Sunday | 2 | 2.74% |
| Tuesday | 4 | 5.48% |
| Thursday | 4 | 5.48% |
| Friday | 2 | 2.74% |
| Saturday | 3 | 4.11% |
| | **Total: 15** | **Total: 20.55%** |
| | **Avg: 3.00** | |
| **Incident Three Hour Range Of Day 24: 18:00:00 - 20:59:59** | | |
| Sunday | 2 | 2.74% |
| Tuesday | 2 | 2.74% |
| Wednesday | 1 | 1.37% |
| Thursday | 3 | 4.11% |
| Friday | 1 | 1.37% |
| Saturday | 1 | 1.37% |
| | **Total: 10** | **Total: 13.70%** |
| | **Avg: 1.67** | |
| **Incident Three Hour Range Of Day 24: 21:00:00 - 23:59:59** | | |
| Monday | 2 | 2.74% |
| Thursday | 1 | 1.37% |
| Saturday | 2 | 2.74% |
| | **Total: 5** | **Total: 6.85%** |
| | **Avg: 1.67** | |

| Incident Day Name | Number of Runs | Percent of Total Runs |
|---|---|---|
| | Total: 73 | Total: 100.00% |
| | Avg: 2.03 | |

## Report Criteria

Agency Name (Dagency.03):

Is In Coast Life Support District Ambulance

Incident Date:

Is Between 04/1/2025 and 04/30/2025