COAST LIFE SUPPORT DISTRICT

Board of Directors
Regular Meeting

AGENDA

Monday | August 24, 2026| 3:30pm
Platt Center @CLSD Headquarters | 38901 Ocean Dr, Gualala, CA

Teleconference Info
Web Access: https://us06web.zoom.us/j/87246626584?pwd=GaQEp6pNq26ybv82zOl3CREPc7NbDk.1
Phone Access: +16699006833 | **Meeting ID**: 872 4662 6584 | **Password**: 535761

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

2. Public Comment — Damasco
   Anyone from the public may address the Board of Directors regarding any subject over which the Board has jurisdiction, but which is not on today's agenda. Individuals will be limited to a three-minute presentation. No action will be taken by the Board as a result of any items presented at this time.

3. Adoption of the Agenda — Damasco

4. Minutes Approval — Damasco
   July 27, 2026 Meeting
   August 1, 2026 Special Meeting

5. **New Business**
   a. Resolution 2026-I: — Golly
      Adoption of the Final Budget for FY2026/2027

b. Adoption of FY2026/2027 Standby Rates — Golly
   Development of a new rate schedule in preparation for future ambulance standby services for fires and other events

c. Contract for General Counsel — Golly
Contract with Renne Public Law Group for general counsel services beyond the election.

d. Proposed Joint Powers Agreement – Mendocino County Public Emergency Transport Agencies — Golly
The purpose of the Joint Powers Agreement is to strengthen emergency medical services provided by its Member Agencies through voluntary collaboration, shared resources, regional planning and administrative efficiencies while preserving the operational independence and local governance of each member agency.

6. Old Business

a. Election and Fundraising — Golly
Upcoming fundraising and ballot measure support opportunities
Review CLSD 40th anniversary Open House on August 1

b. Agency/Organization Support for the Ballot Measure — Golly
Update on support letters and statements

7. Committee Reports

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

8. Shout Out

9. Next Meeting
September 28, 2026, 3:30pm
October 26, 2026, 3:30pm

10. 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.

Board of Directors
Regular Meeting
MINUTES
Monday | July 28, 2026 | 3:30pm
Platt Center @ CLSD Headquarters | 38901 Ocean Dr, Gualala, CA

Teleconference Info
Web Accesshttps://us06web.zoom.us/j/87246626584?pwd=GaQEp6pNq26ybv82zOl3CREPc7NbDk.1 | **Phone Access**: 1-408-638-0968
Meeting code: 871 1739 4941 | **Password**: 366982

BOD Present: Julia Damasco, President | Julie Bower, Secretary (teleconference) | Beth Roland, Director | Naomi Schwartz, Director | Leslie Tittle, Director (teleconference) | Winston Vickers, Director
Staff Present: Bronwyn Golly, EMS Chief | Cobre Hernandez, Executive Administrator
Guest: Rubin Cruse and Kelsey Brumm, Renne Public Law Group
Public: Paula Smith, Steve Smith, Leslie Bates
Minutes by: EA Cobre Hernandez

1. **Call to Order**
   President Damasco called the meeting to order at 3:30pm.

2. **Public Comment**
   Director Schwartz announced her resignation from the Finance Committee, effective immediately. She would like to recommend to the Board that Director Vickers be appointed as her replacement. President Damasco thanked her for her service, and inquired about the replacement process. Staff reviewed the bylaws during the meeting and confirmed that there is no formal process for the Board to follow for committee appointment. Director Vickers stated that he would like to join the Finance Committee and Director Schwartz's recommendation was accepted by the Board. Director Vickers was appointed with no objections.

3. **Adoption of the Agenda**
   Director Schwartz made a motion to accept the agenda.
   Director Vickers seconded the motion.
   The agenda was approved.

4. **Minutes Approval**
   Director Schwartz made a motion to accept the agenda.
   Director Roland seconded the motion.

Director Schwartz would like to replace the phrase “in a way that is the least burdensome to staff” in Section 5c (Paid Time Off Payout: Paramedic Rosecrans) with the phrase “using a process that is less burdensome to staff,” for clarification.

The agenda was approved unanimously as amended.

5. **New Business**
   a. **Presentation by Renne Public Law Group**
   Rubin Cruse, attorney for RPLG, presented an overview on the legal restrictions and allowances that govern Board conduct during the upcoming ballot measure campaign.

   b. **Resolution 2026-H ADOPTION OF FY2026/2027 AMBULANCE RATES**
   There was no further discussion.

   Director Schwartz made a motion to adopt Resolution 2026H as written.
   The motion was seconded by Director Vickers.
   The motion was passed by roll call vote.

   Roll Call Vote
   Bower – Teleconference/NO VOTE
   Damasco – YES
   Roland - YES
   Schwartz - YES
   Tilles - ABSENT
   Tittle – Teleconference/NO VOTE
   Vickers - YES

   c. **CY2025 Voluntary Rate Range Program Participation**
   Chief Golly requested approval for CLSD to participate in the CY2025 VRRP through the Department of Health Care Services. The invoice should be delivered in October, with the due date for the program’s fee on November 20. Our program fee for the year will be $198,867. The October invoice will also include the administrative fee. That amount is currently unknown.

   Director Schwartz made a motion to approve participation in the CY2025 VRRP program and to submit this year’s program fee.
   Director Roland seconded the motion.
   The motion passed unanimously.

   d. **Succession Planning**
   President Damasco would like to just kick off a discussion of succession planning, which will be a longer-term issue to revisit during the year. She does not believe that the Board is served very well with long term continuous officers and thinks that more frequent rotation gives the rest of the Board the opportunity to experience and learn more areas of governance. She will be working with staff throughout the year to think about readings and prompts to help frame the discussion.

6. **Old Business**

a. Election and Fundraising Matrix Vickers

The Board reviewed the matrix and discussed events that were coming up in August, along with Director's availability for CLSD representation at the events.

- CLSD 40th anniversary Open House on August 1. During consultation with counsel about discussion of the ballot measure, it was recommended that we post the open house as a special meeting to prevent any Brown Act violations. Staff will create an agenda and post the meeting.
- Fish Fest will be in the beginning of September if it is held. There will be a meeting tonight to determine whether the event will be cancelled since the fisherman will be in South of Point Arena near Bodega Bay for the opening of the salmon season and unable to help with the event.
- Chief Golly will be attending lunch at the senior center on August 11 to give a talk on CLSD.
- Sea Ranch's Public Safety Week will be at the White Barn. CLSD Trainer Goldie Pounds will be there representing CLSD and providing information on CPR and First Aid training.
- Art in the Redwoods will be August 16 and 17 at the Gualala Arts Center. CLSD will have a table. Steve and Paula Smith will also have a separate table there supporting the ballot measure.

7. Committee Reports

a. Finance

Chief Golly gave an overview of the new financial reports and the financial narrative. She highlighted recent decreases in ambulance billing, which caused ambulance billing revenue for the year to come in approximately $40,000 under budget. Other financial items to note:

- Donations – a total of $20,810 came in, over our budget of $193,618, totaling $214,428 for the fiscal year.
- Wages and Benefits came in $145,452 under budget as a result of careful staffing management.
- In total FY25/26 expenditures were $220,554 below budget. Income was under budget by $15,036.

b. Fundraising

Nothing to report.

c. Executive

Nothing to report.

d. Governance

Nothing to report.

e. Communications

Nothing to report.

f. **RCMS**

Nothing to report. Treasurer Tilles was absent.

g. MHA

Director Tittle mentioned that the MHA will be holding a Mobile Clinic open house on the afternoon of Friday August 28 at the Del Mar Center in Sea Ranch. There will be info there on all of MHA's programs. Also, the clinic will now be at the Timber Cove Resort one day a month.

h. District/Operations

See written report in packet.

Director Vickers asked whether there was any movement on the Joint Power's Agreement (JPA) discussion with the other public transporting agencies in Mendocino County. Chief Golly gave a brief overview of the discussions so far, and the issues that small BLS agencies have. Can we support each other administratively? Can we take advantage of group purchasing power? Once we receive a final draft of the JPA, it will be reviewed by Chief Golly and President Damasco, and then will be sent to counsel for review. It is likely Mendocino County will not continue their contract with Coastal Valley EMSA. A question now on the table is if CLSD will be able to join the JPA, since the district will remain with Coastal Valley as EMSA.

8. Shout Outs

President Damasco would like to continue to commend the staff, Chief Golly and EA Hernandez. They continue the ongoing work to regularize and validate our books and records. It takes commitment to one's hours of work, passion, tenacity, intelligence, and care. They have both demonstrated that, in what can sometimes be a thankless job.

9. Next Meeting

August 24, 2026, 3:30pm
September 28, 2026, 3:30pm

10. Adjournment

Director Schwartz made a motion to adjourn the meeting.
The motion was seconded by Director Roland.
The meeting was adjourned at 5:20pm.

Board of Directors
Special Meeting
MINUTES
Saturday | August 1, 2026 | 11:00 am
Platt Center @ CLSD Headquarters | 38901 Ocean Dr, Gualala, CA

Teleconference Info
Web Accesshttps://us06web.zoom.us/j/87246626584?pwd=GaQEp6pNq26ybv82zOl3CREPc7NbDk.1 | **Phone Access**: 1-408-638-0968
Meeting code: 871 1739 4941 | **Password**: 366982

BOD Present: Julia Damasco, President | Julie Bower, Secretary | Beth Roland, Director | Naomi Schwartz, Director | Winston Vickers, Director
Staff Present: Bronwyn Golly, EMS Chief | Cobre Hernandez, Executive Administrator
Public: Open to the public from 12-3pm
Minutes by: Bronwyn Golly, EMS Chief

1. **Call to Order**
   President Damasco called the meeting to order at 11:00 am

2. **Adoption of the Agenda**
   Director Schwartz made a motion to accept the agenda.
   Director Vickers seconded the motion.
   The agenda was approved unanimously.

3. **OPEN HOUSE**

a. Hosted an OPEN HOUSE to the public to celebrate the 40th anniversary of CLSD. Event was well attended. There were raffle prizes; hot dogs & chips; hands-on CPR; historical articles and information; and tours of the ambulances, equipment, and the station.

b. Raffle items were donated by Gualala Supermarket, Trinks, and Surf Market. Surf Market donated ice and drinks for the event. Gualala Community Center donated desserts. We had set up and support from TSR CalFire personnel.

4. **Next Meeting**
   Monday, August 24, 2026, 3:30pm
   Monday, September 28, 2026, 3:30pm

5. **Adjournment**
   Director Schwartz made a motion to adjourn the meeting.
   The motion was seconded by Secretary Bower.
   The meeting was adjourned at 3:30pm.

COAST LIFE SUPPORT DISTRICT
RESOLUTION No: 2026-I
ADOPTION OF THE FINAL BUDGET FOR FISCAL YEAR 2026/2027

WHEREAS, the Coast Life Support District Board of Directors, the Finance Committee and staff have reviewed the current financial position for the past year, and

WHEREAS, the District has a need to maximize its revenues, including maintaining the benefit assessment special tax rates as approved by the voters for emergency medical services, and

WHEREAS, the District has reviewed the ambulance billing charges, in order to maximize revenue while maintaining rates consistent with medical cost inflation,

WHEREAS, the District will require the full assessment as authorized for urgent care services in order to fully fund the current program and provide adequate funds for development of the presently envisioned Urgent Care program and any other authorized use, and

WHEREAS, Coast Life Support District anticipates revenues of the following:

Sonoma County	$907,510
Mendocino County	$1,216,375
Ambulance Billings	$1,140,000
Miscellaneous	$ 751,029
Total Budgeted Revenue	$4,014,914

WHEREAS, the following expenditures will provide the resources necessary to meet the established objectives for the next fiscal year:

Ambulance Operations	$2,598,317
Administration & Overhead	$582,165
Urgent Care Program	$834,432
Total Budgeted Expenditures	$4,014,914

BE IT RESOLVED that the Board of Directors authorize its officers, administrator and staff to make expenditures necessary to operate the ambulance service and all authorized programs,

BE IT FURTHER RESOLVED that the Board of Directors authorized the above amounts for Coast Life Support District's budget for Fiscal Year 2026/2027.

THE FOREGOING RESOLUTION was introduced by ______________________ who moved its adoption, seconded by _____________________, and adopted by the following vote on the 24th day of June, 2026.

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

____

Julie Bower
Secretary, Board of Directors

____

ATTEST
Cobre Hernandez
Clerk of the Board

Proposed Standby Rates for FY26-27

Adopt the below standby rates for FY26-27. A standby ambulance is a fully equipped emergency vehicle staffed with licensed personnel and positioned on-site or nearby during an event. Unlike 911 units, standby ambulances are dedicated exclusively to the event and are immediately available for treatment and transport if required.

- ALS Ambulance Standby: $232.53/hour
  - Ambulance: $105/hour
  - Paramedic: $68.50/hour
  - EMT $53.53/hour
- BLS Ambulance Standby: $212.06
  - Ambulance: $105/hour
  - EMT (2): $107.06

For comparison

Sonoma County Fire EMS

ALS Ambulance Standby: $248.29/hour

BLS Ambulance Standby: $229.49/hour

Sonoma Valley Fire EMS

ALS Ambulance Standby: $184/hour

BLS Ambulance Standby: $166/hour

Both Petaluma Fire Department and Ukiah Valley Fire Authority base their standbys on a case-by-case request.

(DRAFT) JPA Agreement v4

THIS JOINT POWERS AGREEMENT (this "Agreement"), dated ____________, is entered into among independent public agencies within Mendocino County (collectively, the "Member Agencies") that provide emergency medical patient transport services and may also provide fire protection district services pursuant to Section 13862 of the California Health and Safety Code.

Each Member Agency shall authorize its participation in this Agreement by resolution of its governing board. Upon execution of this Agreement, an agency shall become a Member Agency.

The parties enter into this Agreement pursuant to Article 1 (commencing with Section 6500) of Chapter 5, Division 7, Title 1 of the California Government Code, relating to the joint exercise of powers.

The Member Agencies intend for this interim framework to govern their cooperation and joint exercise of powers while they gain operational experience. Based on that experience, and with the Member Agencies' approval, a subsequent Joint Powers Agreement may supersede this Agreement, establishing a separate Joint Powers Authority with such powers, governance, and responsibilities as the Member Agencies may determine.

RECITALS

WHEREAS, it is to the mutual benefit and in the best public interest of the parties hereto to join together to establish this Joint Powers Agreement to accomplish coordination and cooperation among agencies providing ambulance transport and prehospital emergency medical services in Mendocino County; and

WHEREAS, each Member Agency has determined that providing emergency ambulance transport in a rural county presents common operational, financial, workforce and regulatory challenges that are more effectively addressed as a group rather than as individual Agencies; and

WHEREAS, the Member Agencies desire to preserve local governance and operational independence while creating a framework to jointly pursue opportunities that improve service delivery, strengthen system sustainability, reduce costs, and enhance patient care; and

WHEREAS, the Member Agencies recognize that certain administrative, operational, and support functions, including but not limited to medical direction, training, quality improvement, grant administration, purchasing, data collection, and other shared services, may be more efficiently provided through cooperative action; and

WHEREAS, the Member Agencies desire to establish a Joint Powers Agreement to study, develop, administer, and implement cooperative programs and agreements approved by its Member Agencies for the benefit of the regional emergency medical services system;

NOW, THEREFORE, for and in consideration of the mutual covenants herein and of the mutual benefits to be derived therefrom, each of the parties hereto agree as follows.

1. CREATION

Pursuant to Section 6500 et seq. of the Government Code, there is hereby created an entity, separate and apart from the Member Agencies, to be known as the "_________________________” (hereinafter "JPA"). The initial Member Agencies are:

ANDERSON VALLEY COMMUNITY SERVICES DISTRICT

COAST LIFE SUPPORT DISTRICT

COVELO FIRE PROTECTION DISTRICT

ELK COMMUNITY SERVICES DISTRICT

LONG VALLEY FIRE PROTECTION DISTRICT

CITY OF UKIAH DBA AS UKIAH VALLEY FIRE AUTHORITY

2. PURPOSE

The purpose of the Joint Powers Agreement is to strengthen emergency medical services provided by its Member Agencies through voluntary collaboration, shared resources, regional planning and administrative efficiencies while preserving the operational independence and local governance of each member agency.

The JPA exists to identify and implement opportunities that improve the quality, sustainability and cost-effectiveness of emergency medical services in Mendocino County. Member Agencies retain authority over their own operations unless specific authority is delegated through this Agreement or by separate action of the participating agencies.

The JPA may:

(1) Develop countywide EMS strategies.
(2) Negotiate and administer shared service agreements.
(3) Procure goods and services through cooperative purchasing.
(4) Apply for, receive and administer grants.
(5) Develop strategies for countywide training, quality improvement and clinical education.
(6) Develop common operation guidelines and best practices.
(7) Analyze financial performance and financial stability.
(8) Optimize revenues.
(9) Collect and analyze performance data.
(10) Make recommendations to member agencies regarding future cooperative opportunities.

No services shall be provided by the JPA unless the Member Agencies unanimously adopt a resolution specifying the services to be provided and specifying the allocation of costs for providing the services. This does not preclude a Member Agency from opting out of a service. The resolutions shall be filed with the JPA and agendized at the next regular meeting of the JPA. No action is required by the JPA to add additional services other than to verify that the resolutions have been adopted by all Member Agencies. The action of the JPA verifying the resolutions and specifying the additional services shall be appended to this Agreement.

3. POWERS

The JPA shall have and may exercise all rights and powers, expressed or implied, necessary to carry out the purposes and intent of this Agreement, including, but not limited to, the following powers:

(1) To adopt bylaws.
(2) Receive and manage funds.
(3) To employ or contract for administrative, technical, professional, or other services necessary to carry out the purposes of this Agreement.
(4) To employ counsel.
(5) To sue and be sued.
(6) To enter into and perform all necessary contracts pursuant to Article 53 (commencing with Section 20810) of Part 3 of Division 2 of the Public Contract Code.
(7) To enter into contracts with the Member Agencies or other entities to provide the authorized services of the JPA.
(8) To prepare grant applications, receive grant funds, administer grant-funded programs, purchase grant-funded equipment, and enter agreements with Member Agencies for implementation of grant activities.
(9) To negotiate cooperative purchasing agreements and master service contracts for supplies, equipment, software, insurance, professional services, and other goods or services that benefit participating Member Agencies.
(10) To acquire, hold, use, manage, lease, dispose of, or otherwise control equipment, supplies, software, records, grant funded assets, and other personal property necessary to carry out the purposes of this Agreement.
(11) The JPA may negotiate, enter into and administer contracts for shared medical direction on behalf of participating Member Agencies. Participation in any shared medical direction agreement shall be voluntary unless otherwise approved by each participating Member Agency.
(12) To develop and recommend regional policies, operational guidelines, and best practices for consideration by Member Agencies.
(13) To dissolve.

4. GOVERNING BOARD

The JPA shall be administered by its Governing Board (hereinafter “Board”). The Board shall be made up of one member appointed by the legislative body of each Member Agency. The Board may designate an Administrative Officer or contract for administrative services as necessary. When an appointed member is unable to attend a regularly scheduled meeting those Board Members shall designate an alternate to act in his or her place. The Board shall establish policy for the JPA, approve contracts and expenditures, adopt an annual budget, approve grant applications and awards, and exercise the powers granted under this Agreement. Each Board member, or alternate, shall have one (1) vote.

5. MEETINGS OF THE BOARD AND OFFICERS

(1) The Board shall meet at least quarterly. Any business requiring Board action that occurs during the periods when the Board is not scheduled to meet will result in a special meeting being called. Frequency of meetings may be changed by two-thirds vote of the Board.
(2) All meetings of the Board, including regular, adjourned regular, and special meetings shall be called, noticed, held and conducted in accordance with the provisions of the Ralph M. Brown Act (Government Code Sections 54950, et seq.).
(3) The presence of a majority of the representatives to the Board shall constitute a quorum for the transaction of business, except that less than a quorum may adjourn from time to time. Approval of motions presented to the Board for action shall require approval of a majority of the entire Board in accordance with the power as described in this document.
(4) The Board shall elect a Chair, a Vice Chair and Financial Officer at its first meeting, and thereafter every two years, and the Board shall elect or re-elect its Chair, Vice Chair and Financial Officer for immediate assumption of office. In the event that the Chair, Vice Chair or Financial Officer so elected ceases to be a representative to the Board, the resulting vacancy shall be filled at the next meeting of the Board held after such vacancy occurs. In the absence or inability of the Chair to act, the Vice Chair shall act as Chair. Board officer position tenure shall be limited to two consecutive years with a maximum of four years.
(5) Each Board member shall file all required conflict of interest forms.
(6) The Board may establish one or more advisory committees to provide technical expertise and recommendations regarding emergency medical services, training, purchasing, grants, medical direction, quality improvement, or other matters within the purposes of this Agreement. Advisory committees shall have no independent authority unless specifically authorized by the Board and permitted by law.

6. TERM

This Agreement shall continue in full force and effect until such time as a five-sixths majority of the Member Agencies determine it is their intent to dissolve the JPA.

7. MEMBERSHIP

Each Member Agency is entitled to the rights and privileges and is subject to the obligations of membership as provided in this Agreement. If two or more Member Agencies consolidate with each other, the successor Member Agency Representatives shall serve on the JPA Board.

8. NEW MEMBER AGENCIES

An eligible public agency providing ambulance transport, or other services consistent with the purposes of this Agreement may become a Member Agency upon approval by the JPA Board and execution of this Agreement by the applicant agency.

Membership in the JPA shall not require participation in every program or service offered by the JPA. Participation in individual programs, services, contracts or cooperative agreements shall be voluntary unless otherwise provided in this Agreement or separately approved by the participating Member Agencies.

9. AUDITING

There shall be audits pursuant to Government Code §6505.

Pursuant to Government Code §6505.5, there shall be a treasurer for the JPA designated by the JPA Board, and said treasurer shall perform the functions and duties set forth in §6505.5, including the preparation of quarterly reports and verification regarding the JPA's funds as set forth in §6505.5(e). There shall be an auditor or controller designated by the JPA Board, and such person shall perform those responsibilities set forth in Government Code Section 6505 and 6505.5.

All JPA funds and transactions records shall be open to inspection at any time by the parties hereto, and to the public pursuant to the Public Records Act.

10. FISCAL YEAR

The fiscal year for JPA shall be July 1st through the next June 30th, unless changed by Resolution.

11. FUNDING AND MEMBER CONTRIBUTIONS

The JPA Board may approve cost-sharing agreements for programs and services. No member agency shall be financially obligated for a program unless it has agreed to participate or unless otherwise provided in this Agreement.

The JPA programs may be funded through member dues, grants, contracts for services, administrative reimbursements, donations, investment earnings, and other lawful revenues. An annual review and update of member contributions shall occur to ensure equitable relationship between member benefit and contribution is achieved.

Unless otherwise approved by the affected member agencies, each member agency shall retain ownership and control of its own service revenues, billing revenues, taxes, assessments, and other local funding sources.

12. FUTURE GROWTH

The JPA Board may evaluate additional countywide service models, including shared staffing, billing services, rates, equipment and apparatus, countywide deployment strategies or other cooperative arrangements, member contributions, and may make recommendations to member agencies. Implementation of such programs shall require separate approval by participating member agencies.

13. DEBTS AND OBLIGATIONS

The debts, liabilities and obligations of JPA shall not be the debts, liabilities and obligations of the Member Agencies.

14. MEDIATION AND ARBITRATION

In the event of a dispute between the JPA and a Member Agency(s), or between Member Agencies, which cannot be satisfactorily resolved by those parties, said dispute may be brought to the Chair to help facilitate communication and understanding between the parties with the hope of resolving the dispute at the lowest level possible. If the dispute still remains unresolved, it shall first be submitted to mediation. If unsuccessful, then a formal arbitration by a panel of three arbitrators pursuant to the rules of the American Arbitration Association. The panel of arbiters shall consist of one arbiter appointed by the governing body of the JPA and one arbitrator appointed by the Member Agency(s) with whom the dispute exists and the third arbitrator shall be appointed by mutual consent of the other two arbitrators. The Arbitration panel shall resolve the dispute in accordance with the terms of this Agreement. Costs of arbitration shall be paid by the party against whose favor the arbitration, or any subsequent legal action arising out of the arbitration is found.

15. WITHDRAWAL

Provided that all of its financial obligations to the JPA have been met, any Member Agency may withdraw as a party to this Agreement as follows:

(1) June 30 (11:59 P.M.), annually, shall be the only day and month on which a withdrawal shall take effect.
(2) Notice of such withdrawal shall be in writing and addressed to each Member Agency and to the JPA Board.
(3) Notice shall be received by the JPA no less than one hundred eighty (180) days prior to the effective date of such withdrawal.
(4) Unless otherwise agreed at the time the interest or asset is acquired, no withdrawing Agency shall be entitled to any payment for its interests or assets upon withdrawal. Withdrawal of a Member Agency shall not cancel or forgive any debt or financial obligations of the Member Agency to the JPA.

16. HEARING AND ACTION PROCEDURES

This section of the JPA Agreement establishes the procedures to be followed when one or more Member Agencies brings forward allegations of improper conduct against another Member Agency(s). In addition, it establishes a progressive manner by which actions and non-actions are to be taken.

(1) Initiation: Proceedings for bringing an action against a Member Agency(s) for improper conduct shall begin with the Agency(s) initiating the hearing process by providing the JPA Chair with a written report outlining in specific detail the facts warranting a hearing to be held by the Board of Directors.
(2) Notice and Hearing by the JPA Board of Directors: Upon receipt of the report from the JPA Chair, the JPA Board of Directors shall hold a hearing on the matter at which hearing the

affected Member Agency(s) shall have the right to offer written and oral testimony. The JPA Board of Directors shall give the Member Agency(s) at least thirty (30) days prior notice of the hearing and shall provide Member Agency(s) with a copy of the written report and all other pertinent documents and materials that will be presented at the hearing.

(3) Recommendations of the JPA Board of Directors: At the close of the hearing, the JPA Board of Directors, excepting the contesting parties, shall determine by unanimous vote whether or not there is sufficient cause to take action. If the Board of Directors find that action is needed to remedy the improper conduct, it is to be carried out in a progressive manner that is fair, consistent with past practice, and not greater than what is necessary to prevent future occurrences. Actions available to the Board of Directors include: taking no action, a verbal counseling, letter of counseling, temporary suspension and termination of contract and termination of membership in the JPA. To temporarily suspend, terminate a provider contract and/or membership from the JPA membership, the improper conduct must be severe with repeated occurrences and beyond any reasonable hope of correcting the behavior. The JPA Board of Director's decision is final. A written notice of the decision is to be provided to the Member Agency(s) within ten (10) working days.

17. DISSOLUTION

This Agreement may be terminated in its entirety upon the adoption of a resolution of dissolution by five-sixths of the total number of votes of the Member Agencies. No assets may be divided or returned until all outstanding obligations have been resolved or a paid-up contract has been adopted which will remove further obligations from the JPA. Such a contract may be for the Member Agency to accept responsibility for any outstanding claims. Disposition of the remaining assets will then be made in proportion to the contributions of the remaining Member Agencies for the fiscal year of dissolution. Withdrawal of a Member Agency shall not terminate the JPA until and unless there are less than two Member Agencies remaining in the JPA.

18. AMENDMENT

This Agreement may be amended by resolution with unanimous concurrence of the Member Agencies.

19. ORIGINAL COUNTERPARTS

This Agreement may be executed in multiple counterparts, each of which shall be deemed an original Agreement.

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CLSD CALENDAR OF EVENTS 2026

ACTIVITY	DATE	FUND RAISING	ELECTION INFO	LEAD	$ COST
JULY					
Fireworks at Pier	3-Jul	yes	no	JB	0
Annapolis Hoedown	13-Jul				
RCRC event	25-Jul				
Fort Ross festival	25-Jul				
AUGUST					
CLSD Birthday party	1-Aug				
Art in the Redwoods	8/15 & 8/16				
SEPTEMBER					
Fish Festival	6-Sep			BG	n/a
	12-6pm				
Public forum PA Library	17-Sep		yes	BG/Smiths	
OCTOBER					
Fall Fest Stewarts Point	3-Oct				
Sea Ranch Forum	10-Oct			BG	n/a
NOVEMBER					

COAST LIFE SUPPORT DISTRICT
Finance Committee Financial Report
Month July 2026 of Fiscal Year 2027

<u>July 2026 Financial Overview</u>

July represents the first month of FY2027 and, accordingly, several budget-to-actual relationships are influenced by the timing of annual revenues and expenditures rather than a straight-line 1/12th realization of the annual budget.

For the month of July, the District recognized $100,491 in operating revenue and $345,289 in operating expenditures, resulting in a preliminary net operating loss of $244,798 for the month. These results are unaudited and presented before year-end government-wide GAAP adjustments.

Revenue Activity

July revenue totaled approximately $100,491, representing approximately 2.5% of the $4.015 million FY2027 annual revenue budget. The timing is not unexpected at this early stage of the fiscal year because several of the District's significant revenue sources are not realized evenly throughout the year. Ambulance transport revenue totaled approximately $68,744 for July, representing 6.03% of the $1.14 million annual budget. Sonoma County tax revenue contributed approximately $28,428, while interest income contributed approximately $2,105. Mendocino County property tax revenue and IGT contract revenue had not yet been recognized during July.

Accordingly, the July operating result should not be interpreted as a stand-alone indicator of the District's projected full-year financial position. Revenue realization, particularly property taxes and certain program revenues, will occur at different points throughout the fiscal year.

<u>Expenditure and Budget-to-Actual Activity</u>

Total July expenditures were approximately $345,289, or 8.60% of the $4.015 million annual expenditure budget.

Payroll and benefit-related expenditures totaled approximately $208,466, representing 9.11% of the annual payroll and benefit budget. July includes approximately $156,160 of wage and benefit expense together with a significant $46,362 workers' compensation expenditure, which represents 46.36% of that particular annual budget line and therefore contributes to July appearing comparatively expense-heavy.

Professional services totaled approximately $93,848 for July. A significant portion relates to the UC Contract at $66,667, which represents 8.33% of its annual budget and therefore tracks directly with a one-month allocation of the annual amount. GEMT contract expense totaled approximately $20,104 for the month.

Several other expenditure categories remain relatively close to or below an 8.33% straight-line monthly benchmark. However, the Finance Committee should continue to evaluate expenditures based upon the actual timing and nature of each cost rather than assuming all annual budget categories should occur evenly over twelve months.

Cash Position

As of July 31, 2026, the District reported approximately $728,435 in total bank balances. This consisted primarily of approximately $586,240 in the Five Star Money Market account, $67,969 in Five Star checking, approximately $66,250 associated with the Exchange Bank checking/capital replacement accounts, and $7,960 in the Five Star payroll checking account.

Cash and liquidity remain important measures for the Finance Committee to monitor alongside the Profit & Loss and Budget-to-Actual reports. This is particularly important because the timing of property tax receipts, ambulance collections, contract activity, payroll, and other expenditures can create significant fluctuations during individual months.

Basis of Monthly Financial Reporting

As part of the District's broader accounting and financial reporting improvements, an important distinction has been established between ongoing governmental fund-level accounting used for operational and budgetary oversight and the government-wide accrual reporting required for annual GAAP financial statements.

This distinction is intentional.

California's State Controller prescribes uniform accounting and reporting procedures for special districts under Government Code section 53891. The State Controller's Special District Uniform Accounting and Reporting Procedures are designed to conform with GAAP as established by the Governmental Accounting Standards Board.

Under the governmental reporting model, governmental fund financial statements focus on current financial resources and utilize the modified accrual basis of accounting. Government-wide financial statements, by comparison, utilize the economic resources measurement focus and accrual basis of accounting.

For monthly operational reporting, the District therefore focuses its QuickBooks accounting and Board reporting on the transactions, current assets and liabilities, revenues, expenditures, and budget activity relevant to current-period financial management.

This does **not** mean that appropriate receivables, accounts payable, accrued payroll, or other current-period obligations are excluded merely because cash has not yet changed hands. Rather, fund-level reporting applies the recognition requirements appropriate to governmental funds.

Government-Wide Year-End Adjustments

Government-wide reporting introduces a broader, long-term financial perspective. Examples of items that may require conversion or year-end adjustment include:

- capital assets and depreciation;
- long-term pension liabilities and related deferred inflows/outflows;
- OPEB liabilities, where applicable;
- long-term portions of compensated absence liabilities;
- long-term debt and related government-wide activity; and
- other applicable long-term assets, liabilities, and accrual adjustments required under GASB.

These items are important to the District's annual audited financial statements and are not being disregarded. Rather, they are addressed through the appropriate year-end close and audit preparation process so that the District's annual financial statements can be presented in accordance with applicable GAAP/GASB requirements.

The District's July Balance Sheet therefore specifically identifies itself as **"Unaudited and Before Year End GAAP Adjustments."** Certain historical government-wide balances remain visible on the Balance Sheet, including accumulated depreciation and pension-related balances, but these are not being routinely remeasured through the monthly operational Profit & Loss reporting process.

Why the Reporting Structure Was Changed

Historically, Coast Life's QuickBooks environment incorporated elements of both operational/fund accounting and government-wide reporting within the same accounting structure. This made it considerably more difficult for management and the Board to distinguish current operating activity and cash-flow trends from longer-term GAAP reporting adjustments.

During FY2025 and FY2026, the District undertook a significant accounting system and Chart of Accounts redesign. The objective was to create a reporting structure better aligned with California special district accounting practices while providing management, the Board, and Finance Committee with clearer visibility into:

- actual operating revenues and expenditures;
- budget-to-actual performance;
- cash and liquidity;
- current receivables and payables;
- operational cost trends; and
- the District's developing financial position throughout the fiscal year.

The preliminary June reporting and the July FY2027 reports continue this approach.

Importantly, this transition does not remove the District's responsibility for government-wide reporting.

Instead, it creates a clearer separation between financial information used throughout the year to manage current resources and the operating budget and the additional conversion entries required to prepare annual government-wide GAAP financial statements.

FY2025 Audit as an Initial Measure of the Transition

The FY2025 audit provides an important early measure of the effectiveness of this transition.

Following the accounting cleanup and system restructuring undertaken by the District, only two fund-level audit adjustments totaling less than approximately $5,000 were ultimately required to the QuickBooks accounts for FY2025.

While accounting processes will continue to be refined, the limited nature of those fund-level adjustments provides meaningful support that the District's revised approach is improving transaction-level accounting accuracy while allowing the annual audit process to address the separate government-wide reporting requirements.

Moving Forward

The District will continue to use monthly financial reporting primarily as a tool for fiscal accountability, budget monitoring, liquidity management, and operational decision-making.

Government-wide GAAP adjustments will continue to be evaluated and recorded as part of year-end close and audit preparation, together with any fund-level accruals or adjustments required under the modified accrual basis.

This approach allows the Board and Finance Committee to receive financial information that is useful for current operational decision-making throughout the year while ensuring that the District's annual audited financial statements continue to address the broader government-wide reporting requirements established under GASB and California special district accounting guidance.

For July specifically, the Finance Committee should therefore focus primarily on the timing of revenue realization, expenditure trends against the FY2027 budget, and the District's approximately $728,000 cash position, rather than viewing the preliminary July operating loss in isolation.

Coast Life Support District
Budget vs. Actuals: Month of July 2026
(Unaudited and Before Year End GAAP Adjustments)

	Total			
	Actual	Total Budget FY2027	Over/(Under) Budget	% of Budget
Income				
1100.00 Mendocino County Taxes	-	1,216,374.96	(1,216,374.96)	0.00%
1200.00 Sonoma County Taxes	28,428.25	907,509.96	(879,081.71)	3.13%
1300.00 Other "County" Taxes	-	5,765.04	(5,765.04)	0.00%
1400.00 Ambulance Transport Billings	68,743.72	1,140,000.00	(1,071,256.28)	6.03%
1510.00 IGT Contract Revenue	-	510,000.00	(510,000.00)	0.00%
1900.00 Misc Income - General	-	5,000.04	(5,000.04)	0.00%
1910.00 Misc Rev - Interest Income	2,104.73	17,000.04	(14,895.31)	12.38%
1920.00 Misc Rev - Donations (Unrestricted)	864.37	191,763.96	(190,899.59)	0.45%
1930.00 Misc Rev - CPR and Training Classes	350.00	16,500.00	(16,150.00)	2.12%
2000.00 Grant Revenue	-	5,000.04	(5,000.04)	0.00%
Total Income	**100,491.07**	**4,014,914.04**	**(3,914,422.97)**	**2.50%**
Gross Profit	**100,491.07**	**4,014,914.04**	**(3,914,422.97)**	**2.50%**
Expenses				
3000.00 Wage + Benefit Expense	156,160.33	1,410,624.00	(1,254,463.67)	11.07%
3030.00 CalPERS Unfunded	-	123,459.96	(123,459.96)	0.00%
3040.00 CalPERS Employer Portion	-	163,025.04	(163,025.04)	0.00%
3050.00 Healthcare Stipend	-	180,000.00	(180,000.00)	0.00%
3060.00 Payroll Taxes	2,684.73	309,999.96	(307,315.23)	0.87%
3080.00 Workers Compensation	46,362.00	100,007.04	(53,645.04)	46.36%
3090.00 Payroll Processing Costs	3,258.68	-	3,258.68	
Total 3000.00 Wage + Benefit Expense	**208,465.74**	**2,287,116.00**	**(2,078,650.26)**	**9.11%**
4020.00 Clothing and Personal	-	5,000.04	(5,000.04)	0.00%
4040.00 Communications	-	-	-	
4041.00 Comm - Cell Phone/Telephone	576.05	7,200.00	(6,623.95)	8.00%
4042.00 Comm - Dispatch	21,968.10	62,775.96	(40,807.86)	34.99%
Total 4040.00 Communications	**22,544.15**	**69,975.96**	**(47,431.81)**	**32.22%**
4080.00 Household and Supplies Exp	516.26	4,800.00	(4,283.74)	10.76%
4110.00 Insurance Expense	-	-	-	
4112.00 General Liab Ins	6,208.50	25,032.00	(18,823.50)	24.80%
Total 4110.00 Insurance Expense	**6,208.50**	**25,032.00**	**(18,823.50)**	**24.80%**
4140.00 Maintenance Expense	-	-	-	
4141.00 Maint - Equipment	-	1,899.96	(1,899.96)	0.00%
4142.00 Maint - Vehicles	1,127.72	35,000.04	(33,872.32)	3.22%
4143.00 Maint - Buildings	-	3,500.04	(3,500.04)	0.00%
Total 4140.00 Maintenance Expense	**1,127.72**	**40,400.04**	**(39,272.32)**	**2.79%**
4220.00 Dues, Subscriptions and Memberships	-	16,800.00	(16,800.00)	0.00%
4250.00 Misc Expenses	-	249.96	(249.96)	0.00%
4260.00 Office Expense	-	-	-	
4261.00 Office Exp - General	739.93	4,299.96	(3,560.03)	17.21%
4262.00 Office Exp - Software	77.57	6,000.00	(5,922.43)	1.29%
Total 4260.00 Office Expense	**817.50**	**10,299.96**	**(9,482.46)**	**7.94%**
4290.00 Bank Charges and Int Expense	-	-	-	

Coast Life Support District
Budget vs. Actuals: Month of July 2026
(Unaudited and Before Year End GAAP Adjustments)

	Total			
	Actual	Total Budget FY2027	Over/(Under) Budget	% of Budget
4291.00 Bank Charges	404.36	6,099.96	(5,695.60)	6.63%
4292.00 Interest Expense	-	5,049.96	(5,049.96)	0.00%
Total 4290.00 Bank Charges and Int Expense	**404.36**	**11,149.92**	**(10,745.56)**	**3.63%**
4310.00 Professional Services	-	-	-	
4311.00 Accounting	4,888.75	33,999.96	(29,111.21)	14.38%
4312.00 Audit	-	13,899.96	(13,899.96)	0.00%
4313.00 Ambulance Billing	3,890.20	68,400.00	(64,509.80)	5.69%
4314.00 Information Tech Services	(1,701.66)	17,000.04	(18,701.70)	-10.01%
4315.00 IGT Contract	-	249,999.96	(249,999.96)	0.00%
4316.00 GEMT Contract	20,104.33	99,999.96	(79,895.63)	20.10%
4317.00 Legal	-	9,999.96	(9,999.96)	0.00%
4317.10 Legal – Special Purpose	-	30,000.00	(30,000.00)	0.00%
4318.00 Tax Admin - NBS Contract	-	12,000.00	(12,000.00)	0.00%
4319.00 UC Contract	66,666.66	800,000.04	(733,333.38)	8.33%
4320.00 Ppty Tax Admin - Counties	-	24,000.00	(24,000.00)	0.00%
Total 4310.00 Professional Services	**93,848.28**	**1,359,299.88**	**(1,265,451.60)**	**6.90%**
4460.00 Minor Equipment (<$5,000 per Unit)	-	-	-	
4461.00 Maint Equip - Office Equipment	-	999.96	(999.96)	0.00%
4462.00 Minor Equip - Computer Equipment	-	6,999.96	(6,999.96)	0.00%
4463.00 Minor Equip - Radio Equipment	-	500.04	(500.04)	0.00%
4464.00 Minor Equip - Medical Equip and Supplies	4,923.92	54,000.00	(49,076.08)	9.12%
Total 4460.00 Minor Equipment (<$5,000 per Unit)	**4,923.92**	**62,499.96**	**(57,576.04)**	**7.88%**
4500.00 Special Department Expenses	-	-	-	
4511.00 Medical Director Fee-non AHUC	2,500.00	30,000.00	(27,500.00)	8.33%
4512.00 Training and Development - Staff	(320.27)	20,000.28	(20,320.55)	-1.60%
4513.00 Training and Development - Community	-	5,000.04	(5,000.04)	0.00%
4514.00 Board Expenses	-	3,000.00	(3,000.00)	0.00%
4515.00 Employee Assistance Program	-	3,500.04	(3,500.04)	0.00%
Total 4500.00 Special Department Expenses	**2,179.73**	**61,500.36**	**(59,320.63)**	**3.54%**
4610.00 Transportation and Travel	-	39,999.96	(39,999.96)	0.00%
4611.00 Transportation and Travel - Fuel	2,562.33	-	2,562.33	
Total 4610.00 Transportation and Travel	**2,562.33**	**39,999.96**	**(37,437.63)**	**6.41%**
4710.00 Utilities	802.49	12,000.00	(11,197.51)	6.69%
4711.00 Utilities - Water	392.42	2,214.96	(1,822.54)	17.72%
4712.00 Utilities - Electricity	496.06	6,575.04	(6,078.98)	7.54%
Total 4710.00 Utilities	**1,690.97**	**20,790.00**	**(19,099.03)**	**8.13%**
Total Expenses	**345,289.46**	**4,014,914.04**	**(3,669,624.58)**	**8.60%**
Net Operating Income	**(244,798.39)**	**-**	**(244,798.39)**	
Net Income	**(244,798.39)**	**-**	**(244,798.39)**	

Coast Life Support District

Profit and Loss, Unaudited and Before Year End GAAP Adjustments

Month of July 2026

	Total
Income	
1200.00 Sonoma County Taxes	28,428.25
1400.00 Ambulance Transport Billings	68,743.72
1910.00 Misc Rev - Interest Income	2,104.73
1920.00 Misc Rev - Donations (Unrestricted)	864.37
1930.00 Misc Rev - CPR and Training Classes	350.00
Total for Income	**100,491.07**
Gross Profit	**100,491.07**
Expenses	
3000.00 Wage + Benefit Expense	156,160.33
3060.00 Payroll Taxes	2,684.73
3080.00 Workers Compensation	46,362.00
3090.00 Payroll Processing Costs	3,258.68
Total for 3000.00 Wage + Benefit Expense	**208,465.74**
4040.00 Communications	
4041.00 Comm - Cell Phone/Telephone	576.05
4042.00 Comm - Dispatch	21,968.10
Total for 4040.00 Communications	**22,544.15**
4080.00 Household and Supplies Exp	516.26
4110.00 Insurance Expense	
4112.00 General Liab Ins	6,208.50
Total for 4110.00 Insurance Expense	**6,208.50**
4140.00 Maintenance Expense	
4142.00 Maint - Vehicles	1,127.72
Total for 4140.00 Maintenance Expense	**1,127.72**
4260.00 Office Expense	
4261.00 Office Exp - General	739.93
4262.00 Office Exp - Software	77.57
Total for 4260.00 Office Expense	**817.50**
4290.00 Bank Charges and Int Expense	
4291.00 Bank Charges	404.36
Total for 4290.00 Bank Charges and Int Expense	**404.36**
4310.00 Professional Services	
4311.00 Accounting	4,888.75
4313.00 Ambulance Billing	3,890.20
4314.00 Information Tech Services	(1,701.66)
4316.00 GEMT Contract	20,104.33
4319.00 UC Contract	66,666.66

Coast Life Support District
Profit and Loss, Unaudited and Before Year End GAAP Adjustments
Month of July 2026

	Total
Total for 4310.00 Professional Services	**93,848.28**
4460.00 Minor Equipment (<$5,000 per Unit)	
4464.00 Minor Equip - Medical Equip and Supplies	4,923.92
Total for 4460.00 Minor Equipment (<$5,000 per Unit)	**4,923.92**
4500.00 Special Department Expenses	
4511.00 Medical Director Fee-non AHUC	2,500.00
4512.00 Training and Development - Staff	(320.27)
Total for 4500.00 Special Department Expenses	**2,179.73**
4610.00 Transportation and Travel	
4611.00 Transportation and Travel - Fuel	2,562.33
Total for 4610.00 Transportation and Travel	**2,562.33**
4710.00 Utilities	802.49
4711.00 Utilities - Water	392.42
4712.00 Utilities - Electricity	496.06
Total for 4710.00 Utilities	**1,690.97**
Total for Expenses	**345,289.46**
Net Operating Income	**(244,798.39)**
Net Income/(Loss) for Month of July 2026	**(244,798.39)**

Coast Life Support District
Balance Sheet, Unaudited and Before Year End GAAP Adjustments
As of Jul 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Petty Cash	15.00
1001 Exchange Bank Checking (7798)	30,832.47
7800 Capital Replacement	35,417.15
Total for 1001 Exchange Bank Checking (7798)	**66,249.62**
1004 Investment Charles Schwab	1.14
Five Star Bank Checking (4299)	67,969.19
Five Star Money Market (4329)	586,239.76
Five Star Payroll Checking (4280)	7,960.05
Total for Bank Accounts	**728,434.76**
Accounts Receivable	
1095 Misc Other A/R	10,202.40
1109 IGT Receivable	517,553.97
Total for Accounts Receivable	**527,756.37**
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	-
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	**1,542,423.42**
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
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**

Coast Life Support District
Balance Sheet, Unaudited and Before Year End GAAP Adjustments
As of Jul 31, 2026

	Total
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	**2,795,150.01**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	47,963.80
Total for Accounts Payable	**47,963.80**
Credit Cards	
2052 Citi Visa (4861)	1,788.03
Five Star Bank Credit Card	917.95
Total for Credit Cards	**2,705.98**
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	-
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
Total for Other Current Liabilities	**412,852.44**
Total for Current Liabilities	**463,522.22**
Long-term Liabilities	
2009.1 IGT Payable Long-Term	115,180.00
2750 PERS Pension Liability	1,039,166.60
2755 Deferred Inflows-Pensions	3,055.99
2805 Cap Lease Ambulance	36,368.15
Total for Long-term Liabilities	**1,193,770.74**
Total for Liabilities	**1,657,292.96**
Equity	
32001 Prior Period Adjustments	1,558.48

Coast Life Support District
Balance Sheet, Unaudited and Before Year End GAAP Adjustments
As of Jul 31, 2026

	Total
32000 Retained Earnings	1,381,096.96
Net Income	(244,798.39)
Total for Equity	**1,137,857.05**
Total for Liabilities and Equity	**2,795,150.01**

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
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
JULY '26	$ 355,246.00	$ 154,873.51	$ 47,516.48	$ 22,813.24	$ 39,398.72	$ 90,644.05	$ 65,498.43	$ 661.90	$ 64,836.53	$ -	$ -	$ 2.95	$ 608,092.36
YEAR TO DATE TOTALS	$ 3,464,772.00	$ 1,539,834.10	$ 466,317.65	$ 122,543.06	$ 206,589.30	$ 1,129,487.89	$ 1,018,894.49	$ 14,136.58	$ 1,004,757.91	$ -	$ 2,735.59	$ (167.94)	
YTD PERCENTAGE OF REVENUE		44.44%	13.46%	3.54%	5.96%	32.60%	29.41%	1.39%	29.00%	0.00%	0.08%	-0.01%	
YTD PERCENTAGE OF NET REVENUE									88.96%				
Average Charges per month	**$ 288,731.00**												
Average Payments per month	**$ 84,907.87**												

Runs by Response Request

Response Type Of Service Requested (eResponse.05)	Number of Runs	Percent of Total Runs
911 Response (Scene)	91	95.79%
Interfacility Transport	2	2.11%
Standby	2	2.11%
	Total: 95	Total: 100.00%

Runs by Dispatch Reason

Incident Complaint Reported By Dispatch (eDispatch.01)	Number of Runs	Percent of Total Runs
Falls	13	13.68%
Abdominal Pain/Problems	9	9.47%
Traffic/Transportation Incident	9	9.47%
Sick Person	8	8.42%
Breathing Problem	6	6.32%
Hemorrhage/Laceration	6	6.32%
Traumatic Injury	6	6.32%
Unknown Problem/Person Down	5	5.26%
Interfacility Transfer	4	4.21%
Stroke/CVA	4	4.21%
Allergic Reaction/Stings	3	3.16%
Chest Pain (Non-Traumatic)	3	3.16%
Medical Alarm	3	3.16%
Automated Crash Notification	2	2.11%
Cardiac Arrest/Death	2	2.11%
Heart Problems/AICD	2	2.11%
Other	2	2.11%
Standby	2	2.11%
Unconscious/Fainting/Near-Fainting	2	2.11%
Animal Bite	1	1.05%
Back Pain (Non-Traumatic)	1	1.05%
Fire	1	1.05%
Well Person Check	1	1.05%
	Total: 95	Total: 100.00%

Runs by Provider Impression

Situation Provider Primary Impression (eSituation.11)	Number of Runs	Percent of Total Runs
	23	24.21%
Traumatic Injury (T14.90)	17	17.89%
Abdominal Pain / Problems (R10.84)	10	10.53%
Pain (G89.1)	10	10.53%
Chest Pain - Suspected Cardiac (I20.9)	4	4.21%
Syncope/Near Syncope (R55)	4	4.21%
Altered Level of Consciousness (R41.82)	3	3.16%
Nausea / Vomiting (R11.2)	3	3.16%
Respiratory Distress - Unspecified (J80)	3	3.16%
Allergic Reaction (T78.40)	2	2.11%
Dizziness / Vertigo (R42)	2	2.11%
Obvious Death (R99)	2	2.11%
Respiratory Distress - Bronchospasm (J98.01)	2	2.11%
Weakness (General) (R53.1)	2	2.11%
Chest Pain - Non-cardiac (R07.89)	1	1.05%
Diabetic - Hypoglycemia (E13.64)	1	1.05%
Environment - Hyperthermia / Heat Injury (T67.0)	1	1.05%
Environment - Hypothermia/Cold Injury (T68)	1	1.05%
Headache (R51)	1	1.05%
No Apparent Illness/Injury (Z00.00)	1	1.05%
Stings/ Venomous Bites (T63)	1	1.05%
Stroke/CVA (I63.9)	1	1.05%
	Total: 95	Total: 100.00%

3.5 Runs by Response Disposition

Unit Disposition (3.4=itDisposition.099/3.5=eDisposition.27)	Patient Evaluation/Care (3.4=itDisposition.100/3.5=eDisposition.28)	Crew Disposition (3.4=itDisposition.101/3.5=eDisposition.29)	Transport Disposition (3.4=itDisposition.102/3.5=eDisposition.30)	Reason for Refusal/Release (3.4=itDisposition.103/3.5=eDisposition.31)	Number of Runs	Percent of Total Runs
Patient Contact Made	Patient Evaluated and Care Provided	Initiated and Continued Primary Care	Transport by This EMS Unit (This Crew Only)		51	53.68%
Cancelled Prior to Arrival at Scene	Not Applicable	Available, No Care Required	No Transport		19	20.00%
Patient Contact Made	Patient Evaluated and Refused Care (AMA)	Available, Care Refused (AMA/RAS)	Patient Refused Transport	Against Medical Advice	15	15.79%
Cancelled on Scene	Not Applicable	Available, No Care Required	No Transport		4	4.21%
Patient Contact Made	Patient Evaluated and Care Provided	Initiated Primary Care and Transferred to Another EMS Crew	Transport by Another EMS Unit/Agency		2	2.11%
Non-Patient Incident (Not Otherwise Listed)		Incident Support Services Provided (Including Standby)			1	1.05%
Patient Contact Made	Patient Evaluated and Care Provided	Available, No Care Required	No Transport		1	1.05%
Patient Contact Made	Patient Evaluated and Refused Care (AMA)	Available, Care Refused (AMA/RAS)			1	1.05%
Patient Contact Made	Patient Support Services Provided	Available, No Care Required	No Transport		1	1.05%
					Total: 95	Total: 100.00%

3.5 Transported by Destination Report

Disposition Destination Name Delivered Transferred To (eDisposition.01)	Number of Runs	Percent of Total Runs
	43	45.26%
Sutter Santa Rosa Regional Hospital	20	21.05%
Adventist Health Mendocino Coast	13	13.68%
Landing Zone	10	10.53%
Kaiser Permanente - Santa Rosa	4	4.21%
Santa Rosa Memorial Hospital, Montgomery	3	3.16%
Adventist Health Ukiah Valley	2	2.11%
	Total: 95	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	2	2.11%
Tuesday	2	2.11%
Saturday	1	1.05%

Incident Day Name	Number of Runs	Percent of Total Runs
	Total: 5 **Avg: 1.67**	**Total: 5.26%**
Incident Three Hour Range Of Day 24: 03:00:00 - 05:59:59		
Tuesday	1	1.05%
Thursday	1	1.05%
Friday	1	1.05%
	Total: 3 **Avg: 1.00**	**Total: 3.16%**
Incident Three Hour Range Of Day 24: 06:00:00 - 08:59:59		
Sunday	2	2.11%
Wednesday	4	4.21%
Thursday	3	3.16%
Friday	1	1.05%
Saturday	3	3.16%
	Total: 13 **Avg: 2.60**	**Total: 13.68%**
Incident Three Hour Range Of Day 24: 09:00:00 - 11:59:59		
Sunday	1	1.05%
Monday	3	3.16%
Tuesday	2	2.11%
Wednesday	1	1.05%
Thursday	4	4.21%
Friday	7	7.37%
Saturday	2	2.11%
	Total: 20 **Avg: 2.86**	**Total: 21.05%**
Incident Three Hour Range Of Day 24: 12:00:00 - 14:59:59		
Sunday	3	3.16%
Monday	1	1.05%
Tuesday	1	1.05%
Wednesday	1	1.05%
Thursday	2	2.11%
Friday	2	2.11%
Saturday	2	2.11%
	Total: 12 **Avg: 1.71**	**Total: 12.63%**
Incident Three Hour Range Of Day 24: 15:00:00 - 17:59:59		
Sunday	2	2.11%
Tuesday	2	2.11%
Wednesday	3	3.16%
Thursday	1	1.05%
Friday	3	3.16%
Saturday	2	2.11%
	Total: 13 **Avg: 2.17**	**Total: 13.68%**
Incident Three Hour Range Of Day 24: 18:00:00 - 20:59:59		
Sunday	1	1.05%
Monday	1	1.05%
Wednesday	4	4.21%
Thursday	5	5.26%
Friday	2	2.11%
	Total: 13 **Avg: 2.60**	**Total: 13.68%**
Incident Three Hour Range Of Day 24: 21:00:00 - 23:59:59		
Monday	1	1.05%
Tuesday	4	4.21%
Wednesday	3	3.16%
Thursday	2	2.11%
Friday	3	3.16%
Saturday	3	3.16%
	Total: 16 **Avg: 2.67**	**Total: 16.84%**
	Total: 95 **Avg: 2.26**	**Total: 100.00%**

Report Criteria

Agency Name (Dagency.03):	Is In Coast Life Support District Ambulance
Incident Date:	Is Between 07/1/2026 and 07/31/2026

OPERATIONS & ADMINISTRATION REPORT

AUGUST 2026

OPERATIONS

WOODSIDE FIRE: Provided an ALS ambulance for medical standby for the Woodside Fire for 5 days. Crews acted under the direction of the incident commander and posted for 12hr shifts during the daytime operational period.

BLOOD DRIVE: Hosted the second Blood Drive of the year with Vitalant. It was another success with 29 lifesaving units collected, hitting Vitalant's goal for the drive. And there were 13 first-time blood donors. CLSD will coordinate with Vitalant to host two blood drives annually, in April and August.

STAFFING: Will be flying the full-time paramedic position in September. While searching for a paramedic for the full-time position and with upcoming staffing vacations in September CLSD will be hiring Evan Dilks as a retired annuitant for September and October. Evan Dilks was a longtime employee of CLSD, working as a paramedic and Operations Manager for over 20 years.

Community Education Coordinator: Goldie Pounds has indicated that she is ready to start training her replacement. The position will first be flown internally and then publicly if necessary.

OPEN HOUSE: Successful Open House at CLSD for the 40th anniversary.

DEA RENEWAL: Renewed our DEA license for 3 years. Allows CLSD to order, receive, and hold Schedule II narcotics that are approved for use within Coastal Valleys Emergency Medical Services Agency.

TRAINING: The EMT program has started at the Point Arena Union High School. It will run for the full school year in order to ensure compliance with the required hours. Approved Long Valley Fire Protection District (Laytonville) to hold another EMT class under our training center starting in January. Approved Long Valley Fire Chief Greg Smith to host the Public Safety First Aid course for the Mendocino County Fire Chief's Association Fire Academy participants. Coordinating with Chief Rojas of Covelo Fire Department to have a Public Safety First Aid course in his department.

ADMINISTRATION

JPA: Attended multiple meetings on the proposed JPA. See Agenda item for more information.

SDRMA FY25/26 Payroll Reconciliation: complete our payroll reconciliation for Special District Risk Management Authority, CLSD's worker's compensation program. Payroll was less than projected at the beginning of the FY25/26 fiscal year, though the breakdown by class code showed an increase in operational staff payroll so it is unclear if we will see a refund or not.

FY26/27 Mendocino County certification of fixed charge special assessment: Completed the assessment with assistance from NBS. Per discussion with Director Bower would like to agendize for a later date an ad hoc committee to review the contract with NBS and how our contracts are administered in Mendocino and Sonoma Counties.

Assembly Bill 1383 – Public Employee Retirement Benefit's: Reviewed and discussed the proposed bill at the Finance Committee. Would decrease the retirement age for PEPRA employees on the Safety plan from 2% at 57 to 2% at 55. PEPRA Misc. is 2% at 62. It would impact both the member contribution rate and the employer contribution rate, as well as an increase to the overall Unfunded Liability. The overall increase for PEPRA Safety would be a total of 1.03% between member and employer, and 0.31% for PEPRA Misc. This bill has moved out the Appropriations Committee and is expected to go into effect January 1, 2027.

PUBLIC RELATIONS: 30-minute radio slot on KGUA prior to the Open House, pre-reco rded the interview with George Calys on Mendonoma Connect. Spoke at the Coastal Seniors Luncheon in Point Arena. Upcoming: booth at Fish Fest at the Arena Cove on Septembe r 6th, speaking at an open forum at the Coast Community Library in Point Arena with Steve and Paula Smith on September 17th. Presenting to the Mendocino County Board of Superviso rs on how the changes in healthcare, federal and state, will affect CLSD, in Fort Bragg on September 15th.