



Finance Committee

AGENDA

Wednesday | September 23, 2026 | 10:00am
Platt Training Center, CLSD | 38901 Ocean Dr., Gualala, CA

Teleconference Info

Web Access:

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

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

Accessibility Notice

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

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|--|--------|
| 1. Call to Order | Tilles |
| 2. Agenda Approval | Tilles |
| 3. Minutes Approval: August 18, 2026 | Tilles |
| 4. Privilege of the Floor | Tilles |
| 5. New Business | |
| No New Business | |
| 6. Old Business | |
| a. Review current Fiscal Management Policies | Golly |
| b. Line of Credit update | Golly |
| 7. Reports | |
| a. Financial Reports | |
| b. Ambulance Revenue—Wittman (YTD) | |
| c. Ambulance Transport Data | |
| 8. Review and Approval of August 2026 Checks and Banking | |
| 9. Shout Out | |

10. Next Meetings

October 20, 2026 – Platt Training Center

November 17, 2026 – Platt Training Center

December 15, 2026 – Platt Training Center

11. Adjourn

Public Records

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

COAST LIFE SUPPORT DISTRICT

Finance Committee MINUTES

Tuesday, August 18, 2026 | 2pm

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

Teleconference Info

Web Access:

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

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

BOD Present: Michael Tilles, Treasurer | Winston Vickers, Director

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

Guest: Andrea Drew, CPA, Drew Consulting Inc.

Minutes by: EA Hernandez

1. Call to Order

Treasurer Tilles called the meeting to order at 2pm.

2. Agenda Approval

Director Vickers made a motion to approve the agenda.

Treasurer Tilles seconded the motion.

The agenda was approved.

3. Minutes Approval: July 21, 2026

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

Treasurer Tilles seconded the motion.

Treasurer Tilles requested that the minutes note the amount of the Blue Shield issue of concern for the FY2024/2025 Financial Audit. The request was made at the June Finance Committee meeting but the actual amount was not listed in the July minutes, only Treasurer Tilles correction. The amount is \$12,481.24.

The minutes were approved with the above change.

4. Privilege of the Floor

Nothing for the floor.

5. New Business

a. Review non-emergency rates

Chief Golly provided an overview of CLSD's proposed rates for standby assignments and non-emergency transports. These rates are currently under review, prompted by the standby request that we fulfilled for CalFire during the recent Woodside Fire. CalFire and the OES have set contractor rates that our services don't quite fit into. These proposed

rates were based on our call out rate, but this rate only includes the cost of assigning staff and doesn't compensate for the use of the ambulance. Chief Golly is looking to align the rates more closely with that of other agencies. We are also looking into a contract with Partnership Health Plan for non-emergency transports.

Director Vickers made a motion to approve the proposed standby rates
Treasurer Tilles seconded the motion.
The motion was approved.

Chief Golly will present these rates to the full Board at the next Regular Meeting.

b. Review AB 1383

Chief Golly provided an overview of proposed California legislation "AB1383 Public employees' retirement benefits" and discussed its potential impacts to the District. CSDA is opposed to the legislation but is stepping lightly. It would have a very significant impact on CalPERS as an entity and an increase to CLSD's CalPERS payments.

6. Old Business

a. Review current Fiscal Management Policies

There is no update at this time. EA Hernandez and President Damasco have not yet scheduled a review of the policies.

b. Line of Credit update

Exchange Bank has denied our application to extend the line of credit for another year. Chief Golly has looked into the line of credit offered by Five Star Bank. The product they offer functions like an overdraft to our checking account as opposed to line of credit from Exchange Bank, which functions more like a short-term loan.

7. Reports

a. Financial Reports

CPA Andrea Drew joined the committee to answer questions that were raised at the June Finance Committee meeting. Drew gave an overview of government-based accounting standards and their accompanying reports. She outlined the reasons behind using fund-level reports for oversight by the Finance Committee and how liabilities fit into the current accounting system.

Andrea Drew thinks that a draft of the adjusted GAAP financial statements will be available by the October Finance Committee meeting. The auditor, Larry Bain, will be on site on November 18 to begin the FY2025/2026 audit.

Chief Golly provided an overview of the new cash flow report. President Damasco had requested that this be completed in order to determine when we would need a large loan or donation to cover payroll. The bank account balances will drop below \$100,000 in the second half of October. There was a brief discussion on delaying RCMS payments, which President Damasco has requested that we try to avoid this year.

Chief Golly received advice from Rubin Cruse at Renne PLG that we can accept loans from private individuals, as long as the amount of the loan does not exceed 85% of the District's projected income and revenue and the interest rate of the loan is not above 10%.

b. Ambulance Revenue—Wittman (YTD)

Ambulance billing receipts were \$65,498.43 for July, a 23% increase from June receipts.

c. Ambulance Transport Data

There was a total of 95 runs in July. The most frequent incident reason was Falls, triggering 13 runs.

8. Review and Approval of July 2025 Checks and Banking

New finance committee member Director Vickers was informed of the Finance Committee oversight duties, which include monthly review of the District's bank statements. EA Hernandez will send him an email with access to the Finance Committee's Dropbox folder.

9. Shout Out

There were no shout outs.

10. Next Meetings

September 23, 2026, 10am – Platt Training Center
October 20, 2026, 2pm – Platt Training Center

11. Adjourn

The meeting was adjourned at 4:00pm.

POLICY TITLE: Expense Authorization

All purchases made for the District by staff shall be authorized by the EMS Chief, and shall be in conformance with the approved District budget and applicable District policies.

Any commitment of District funds for a purchase or expense greater than \$10,000.00 that is not otherwise governed by the District's Purchasing Policy, shall first be submitted to the Board of Directors for approval, or shall be in conformance with prior Board action and/or authorizations.

Whenever employees or Board members of the District incur "out-of-pocket" expenses for item(s) or service(s) appropriately relating to District business as verified by valid receipts, said expended cash shall be reimbursed upon request from the District's appropriate operations accounts. In those instances when a receipt is not obtainable, the requested reimbursement shall be approved by the EMS Chief before remuneration. The District may establish a reimbursement request form and, if it does, no reimbursement will be made without submission of a request on that form.

Requests for reimbursement to the District must have a good faith basis. Submission of a request for a reimbursement without such a basis shall subject the requestor to appropriate sanctions, up to and including termination of employment and referral to an appropriate law enforcement agency for prosecution.

POLICY TITLE: Credit Card Use

Purpose

The purpose of this policy is to prescribe the internal controls for management of District credit cards.

Scope

This policy applies to all individuals who are authorized to use District credit cards and/or who are responsible for managing credit card accounts and/or paying credit card bills.

Implementation

A credit card shall be issued to the EMS Chief, Lieutenants, the Training Coordinator, and the Executive Administrator. Credit cards shall not be issued or used by members of the Board of Directors. Board Members will use their personal credit cards for lawful expenses of the District and seek reimbursement on a form provided by the District for that purpose.

- a) All credit card bills shall be paid timely to avoid late fees and finance charges. The District shall not reimburse for late fees and finance charges.
- b) All credit card expenses shall be reasonable and necessary to the furtherance of District business and made in accordance with District policy. No personal expenses shall be charged on a District credit card. If a transaction involves both personal and District business, the employee shall pay for the transaction personally and request reimbursement by the District of the appropriate portion of the expense.
- c) All credit card transactions shall have third-party documents (receipts) attached and the District purpose annotated by the cardholder.
- d) The _____ shall review and approve credit card transactions by the EMS Chief. The EMS Chief shall review and approve credit-card transactions by the Lieutenants, Training Coordinator, and Executive Administrator.
- e) All records of the District involving credit card use, including receipts, invoices, and requests for reimbursement are disclosable public records to be maintained consistently with the District's records retention policy.

POLICY TITLE: Budget Preparation

An annual budget proposal shall be prepared by the EMS Chief.

Before review by the Board of Directors, the Board's Treasurer and Budget Committee shall meet with the EMS Chief to review their annual budget proposal.

The proposed annual budget as reviewed and amended by the Board's Finance Committee shall be reviewed by the Board at its regular meeting in May.

The Board must approve a preliminary budget before the beginning of the last pay period in the fiscal year in order to comply with CalPERS.

The proposed annual budget as amended by the Board during its review shall be adopted at its regular meeting in August.

The annual budget as approved by the Board shall be submitted to Mendocino and Sonoma County's controller's office by September 1.

DRAFT

POLICY TITLE: Acceptance of Gifts or Donations to District

Authorizations:

- a) A gift or donation of personal property to the District may be accepted by the District's EMS Chief, if the value of the personal property is within the EMS Chief's signing authority;
- b) A gift or donation of personal property to the District shall be accepted by the District's Board, if the value of the personal property exceeds the EMS Chief's signing authority ; and
- c) A gift or donation of an interest in real property to the District shall be accepted or authorized by the District's Board with a certificate of acceptance under Government Code section 27281.

Acknowledgment:

The District shall memorialize the acceptance of a gift or donation with an acknowledgment stating the agency's name, IRS tax identification number, the date of the acceptance, and the value of the gift or donation.

For Reference:

Government Code section 27281

- (a) Deeds or grants conveying any interest in or easement upon real estate to a political corporation or governmental agency for public purposes shall not be accepted for recordation without the consent of the grantee evidenced by its certificate or resolution of acceptance attached to or printed on the deed or grant. If a certificate of acceptance is used, it shall be in substantially the following form:
- (b) This is to certify that the interest in real property conveyed by the deed or grant dated _____ from _____ to _____, a political corporation and/or governmental agency is hereby accepted by order of the (legislative body) on (date),
(or by the undersigned officer or agent on behalf of the (legislative body) pursuant to authority conferred by resolution of the
(legislative body) adopted on (date) ,)
and the grantee consents to recordation thereof by its duly authorized officer.
Dated _____ By _____
- (b) A political corporation or governmental agency, by a general resolution, may authorize one or more officers or agents to accept and consent to a deed or grant described in subdivision (a).
- (c) In cases where the county tax collector files purchaser's deeds with respect to a sale for defaulted taxes, the information contained in those documents shall be deemed to constitute compliance with this section.
- (d) The requirements of this section shall not apply to a deed of trust or other security or regulatory document recorded by or on behalf of a state agency pursuant to a program or activity of the agency authorized by statute or regulation.
- (e) Subdivision (a) does not apply to a revocable transfer on death deed.
- (f) A revocable transfer on death deed that names a political corporation or governmental agency as a beneficiary does not transfer title to that political corporation or governmental agency unless and until the political corporation or governmental agency records a resolution of acceptance or a certificate of consent in a form substantially similar to the form prescribed in subdivision (a).

COAST LIFE SUPPORT DISTRICT

Board Financial Report

August 2026 | Fiscal Year 2027

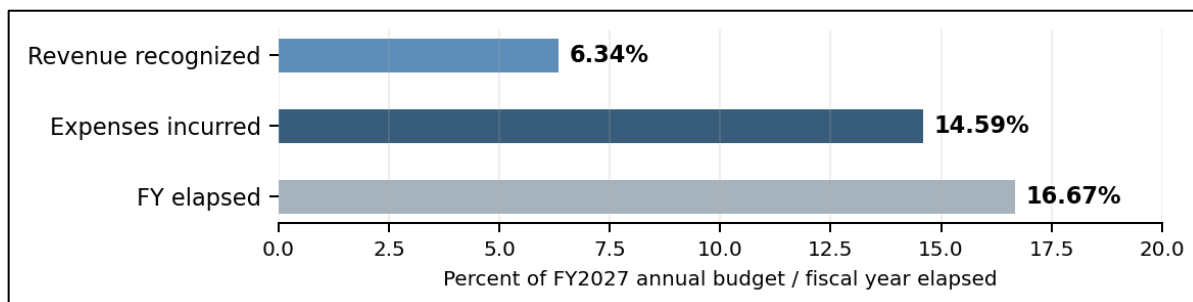
\$254,379	\$585,703	(\$331,323)	16.67%
YTD Revenue	YTD Expenses	YTD Net Operating	FY Elapsed

1. August Financial Overview

August represents the second month of FY2027. Through August 31, the District reported approximately \$254,379 in operating revenue and \$585,703 in operating expenditures, resulting in a preliminary year-to-date net operating loss of approximately \$331,323. The August reports are unaudited and presented before year-end close and government-wide GAAP adjustments.

Viewed on a monthly basis, August activity improved from July: approximately \$153,888 of revenue was recognized during August, while approximately \$240,414 of expenditures were incurred. The resulting August operating shortfall was approximately \$86,526, compared with the larger July shortfall driven in part by first-month expenditure timing.

2. Budget-to-Actual Snapshot



At two months into the fiscal year, approximately 16.67% of FY2027 has elapsed. Revenue recognized through August equals 6.34% of the \$4.015 million annual revenue budget, while expenditures equal 14.59% of the \$4.015 million annual expenditure budget. The difference continues to reflect the timing of significant revenue sources rather than a straight-line monthly realization of the annual budget.

3. Revenue Activity

Ambulance transport billings totaled approximately \$129,715 year to date, or 11.38% of the \$1.14 million annual budget. Mendocino County taxes of approximately \$86,486 were recognized during August, while Sonoma County taxes remained at approximately \$28,428. Interest income totaled approximately \$3,749, and unrestricted donations totaled approximately \$4,925 through August.

IGT contract revenue had not yet been recognized in the August reporting, and several other revenue categories remain early in their annual collection cycles. Accordingly, the 6.34% year-to-date revenue realization should be evaluated in the context of when property tax, program, and contract revenues are expected to be received and recognized during the fiscal year.

4. Expenditure Activity

Wage and benefit expense totaled approximately \$362,685 through August, representing 15.86% of the \$2.287 million annual budget. This is close to the 16.67% fiscal-year elapsed benchmark and remains the District's largest operating expenditure category.

Professional services totaled approximately \$164,715, or 12.12% of the annual professional services budget. The largest component is the UC Contract at approximately \$133,333 year to date, equal to 16.67% of its \$800,000 annual budget and therefore tracking directly with two months of the annual allocation. GEMT contract expense totaled approximately \$20,104, or 20.10% of its annual budget.

Certain smaller categories are above the 16.67% elapsed-time benchmark because of expenditure timing. Communications totaled approximately \$23,161, or 33.10% of budget, driven primarily by dispatch costs of approximately \$21,968. General liability insurance was approximately \$6,209, or 24.80% of budget. Medical equipment and supplies totaled approximately \$10,976, or 20.33% of budget. The underlying general ledger reflects recurring operational purchases in this category, including medical supplies and oxygen-related costs, rather than a single unusual expenditure.

Utilities totaled approximately \$3,051, or 14.67% of budget in the August report. As the District finalizes its expense-classification roadmap for Utilities, Communications, and Office/Software costs, minor reclassifications may be made to improve consistency of presentation. These classification refinements do not change the underlying operating cost incurred by the District.

5. Board / Finance Committee Focus

At this early point in FY2027, the most useful focus remains the timing and pace of revenue realization, payroll and benefit trends, and expenditure categories with timing-driven front-loading.

The year-to-date operating loss should not be viewed in isolation as an indicator of the projected full-year result, particularly while major property tax and IGT revenues remain only partially recognized or not yet recognized in the presented reports.

Reporting note: This memorandum is based on the August 2026 Profit & Loss and Budget-to-Actual reports presented with the Board packet. The general ledger remains subject to normal bookkeeping, classification, and audit-preparation activity after the reporting cut-off; later ledger balances may therefore differ from the amounts shown in these August reports.

September Financial Updates 2026

Craig Collins, CPA

We received an email on 7/30/2026 from Collins, apologizing for the “extreme” delay and submitting an invoice for audit accounting services from 2017-2025, totaling \$16,680.00. After discussion with Board President Damasco, the decision was made to pay the invoice in total but to request a quarterly payment plan. He was sent an email on 8/28/2026 with the request. We have not yet received a response from Collins on the proposal. Any September payment is on hold while waiting on acceptance of the proposed payment plan.

Special District Risk Management Authority (SDRMA) – Workers Comp

Our annual payroll reconciliation with SDRMA resulted in an increase of \$5,225.99 to our annual workers comp cost. There is still a 50% balance on our FY2026/2027 bill since we negotiated a payment plan. This invoice for this increase will be paid in the second set of checks for September; the remainder will be paid in January as scheduled. We still anticipate being below our initial budget for worker’s compensation for FY26/27.

IT Support & Networking Services

We are investigating moving our IT support and network management to Maxwell IT. Their headquarters are in Washington State but they have several clients in Mendocino County, including RCMS. They offer onsite assistance as needed, better remote collaboration between their techs and our inhouse support (Bonnie Plakos and Malay Thaker) along with the ability to seamlessly move into assist if either Bonnie or Malay are unavailable. There will be more comprehensive oversight of servers, support, and security threats, and a significantly improved compliance with the newest HIPAA regulations.

There is projected increase of \$5,000-6,000 annually. There is room from a separate budget category that would allow us to absorb this cost with no change to the overall budget. We have been operating with our current company for over a decade with continued decline in service and increased expenses. While this would be an annual increase, Maxwell IT’s contract will allow us to better plan with steady monthly IT costs, as opposed to the wildly fluctuating invoices we see with our current contract. These unpredictable costs currently lead to us ration support needs for only the most necessary troubleshooting.

Coast Life Support District
Profit and Loss, Unaudited and Before Year End GAAP Reporting
July-August, 2026

	Month or August 2026	Total YTD
Income		
1100.00 Mendocino County Taxes	86,485.71	86,485.71
1200.00 Sonoma County Taxes		28,428.25
1400.00 Ambulance Transport Billings	-	129,714.77
1900.00 Misc Income - General	86.11	86.11
1910.00 Misc Rev - Interest Income	1,644.44	3,749.17
1920.00 Misc Rev - Donations (Unrestricted)	4,060.99	4,925.36
1930.00 Misc Rev - CPR and Training Classes	50.00	400.00
2000.00 Grant Revenue	590.00	590.00
Total for Income	92,917.25	254,379.37
Gross Profit	92,917.25	254,379.37
Expenses		
3000.00 Wage + Benefit Expense	154,218.97	362,684.71
Total for 3000.00 Wage + Benefit Expense	154,218.97	362,684.71
4020.00 Clothing and Personal	65.33	65.33
4040.00 Communications		
4041.00 Comm - Cell Phone/Telephone	895.71	1,193.39
4042.00 Comm - Dispatch	-	21,968.10
Total for 4040.00 Communications	895.71	23,161.49
4080.00 Household and Supplies Exp	290.67	858.96
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	849.23	1,385.22
Total for 4140.00 Maintenance Expense	849.23	1,385.22
4260.00 Office Expense		
4261.00 Office Exp - General	965.76	991.28
4262.00 Office Exp - Software	47.62	125.19
Total for 4260.00 Office Expense	1,013.38	1,116.47
4290.00 Bank Charges and Int Expense		
4291.00 Bank Charges	230.39	634.75
Total for 4290.00 Bank Charges and Int Expense	230.39	634.75
4310.00 Professional Services		
4311.00 Accounting	2,705.50	3,370.38
4313.00 Ambulance Billing	-	3,890.20
4314.00 Information Tech Services	4,371.34	1,105.93
4316.00 GEMT Contract	1,559.60	20,104.33
4317.10 Legal – Special Purpose	-	2,910.65
4319.00 UC Contract	66,666.66	133,333.32
Total for 4310.00 Professional Services	75,303.10	164,714.81

Coast Life Support District
Profit and Loss, Unaudited and Before Year End GAAP Reporting
July-August, 2026

	Month or August 2026	Total YTD
4460.00 Minor Equipment (<\$5,000 per Unit)		
4464.00 Minor Equip - Medical Equip and Supplies	7,898.99	10,975.69
Total for 4460.00 Minor Equipment (<\$5,000 per Unit)	7,898.99	10,975.69
4500.00 Special Department Expenses		
4511.00 Medical Director Fee-non AHUC	2,500.00	5,000.00
4512.00 Training and Development - Staff	-	269.73
4513.00 Training and Development - Community	314.40	314.40
4514.00 Board Expenses	122.46	122.46
Total for 4500.00 Special Department Expenses	2,936.86	5,706.59
4610.00 Transportation and Travel		
4611.00 Transportation and Travel - Fuel	2,577.25	5,139.58
Total for 4610.00 Transportation and Travel	2,577.25	5,139.58
4710.00 Utilities	574.22	2,162.14
4711.00 Utilities - Water	-	392.42
4712.00 Utilities - Electricity	509.32	496.06
Total for 4710.00 Utilities	1,083.54	3,050.62
Total for Expenses	247,363.42	585,702.72
Net Operating Income	(154,446.17)	(331,323.35)
Net Income	(154,446.17)	(331,323.35)

Coast Life Support District
Budget vs. Actuals, UnAudited and Before Year End Close GAAP Adjustments
July - August, 2026

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
1100.00 Mendocino County Taxes	86,485.71	1,216,374.96	(1,129,889.25)	7.11%
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	129,714.77	1,140,000.00	(1,010,285.23)	11.38%
1510.00 IGT Contract Revenue	-	510,000.00	(510,000.00)	0.00%
1900.00 Misc Income - General	86.11	5,000.04	(4,913.93)	1.72%
1910.00 Misc Rev - Interest Income	3,749.17	17,000.04	(13,250.87)	22.05%
1920.00 Misc Rev - Donations (Unrestricted)	4,925.36	191,763.96	(186,838.60)	2.57%
1930.00 Misc Rev - CPR and Training Classes	400.00	16,500.00	(16,100.00)	2.42%
2000.00 Grant Revenue	590.00	5,000.04	(4,410.04)	11.80%
Total Income	254,379.37	4,014,914.04	(3,760,534.67)	6.34%
Gross Profit	254,379.37	4,014,914.04	(3,760,534.67)	6.34%
Expenses				
3000.00 Wage + Benefit Expense	362,684.71	2,287,116.00	(1,924,431.29)	15.86%
Total 3000.00 Wage + Benefit Expense	362,684.71	2,287,116.00	(1,924,431.29)	15.86%
4020.00 Clothing and Personal	65.33	5,000.04	(4,934.71)	1.31%
4040.00 Communications	-	-	-	
4041.00 Comm - Cell Phone/Telephone	1,193.39	7,200.00	(6,006.61)	16.57%
4042.00 Comm - Dispatch	21,968.10	62,775.96	(40,807.86)	34.99%
Total 4040.00 Communications	23,161.49	69,975.96	(46,814.47)	33.10%
4080.00 Household and Supplies Exp	858.96	4,800.00	(3,941.04)	17.90%
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	1,385.22	35,000.04	(33,614.82)	3.96%
4143.00 Maint - Buildings	-	3,500.04	(3,500.04)	0.00%
Total 4140.00 Maintenance Expense	1,385.22	40,400.04	(39,014.82)	3.43%
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	991.28	4,299.96	(3,308.68)	23.05%
4262.00 Office Exp - Software	125.19	6,000.00	(5,874.81)	2.09%
Total 4260.00 Office Expense	1,116.47	10,299.96	(9,183.49)	10.84%
4290.00 Bank Charges and Int Expense	-	-	-	
4291.00 Bank Charges	634.75	6,099.96	(5,465.21)	10.41%
4292.00 Interest Expense	-	5,049.96	(5,049.96)	0.00%
Total 4290.00 Bank Charges and Int Expense	634.75	11,149.92	(10,515.17)	5.69%
4310.00 Professional Services	-	-	-	
4311.00 Accounting	3,370.38	33,999.96	(30,629.58)	9.91%
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	1,105.93	17,000.04	(15,894.11)	6.51%

Coast Life Support District
Budget vs. Actuals, UnAudited and Before Year End Close GAAP Adjustments
July - August, 2026

	Total			
	Actual	Budget	over Budget	% of Budget
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	2,910.65	30,000.00	(27,089.35)	9.70%
4318.00 Tax Admin - NBS Contract	-	12,000.00	(12,000.00)	0.00%
4319.00 UC Contract	133,333.32	800,000.04	(666,666.72)	16.67%
4320.00 Ppty Tax Admin - Counties	-	24,000.00	(24,000.00)	0.00%
Total 4310.00 Professional Services	164,714.81	1,359,299.88	(1,194,585.07)	12.12%
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	10,975.69	54,000.00	(43,024.31)	20.33%
Total 4460.00 Minor Equipment (<\$5,000 per Unit)	10,975.69	62,499.96	(51,524.27)	17.56%
4500.00 Special Department Expenses	-	-	-	
4511.00 Medical Director Fee-non AHUC	5,000.00	30,000.00	(25,000.00)	16.67%
4512.00 Training and Development - Staff	269.73	20,000.28	(19,730.55)	1.35%
4513.00 Training and Development - Community	314.40	5,000.04	(4,685.64)	6.29%
4514.00 Board Expenses	122.46	3,000.00	(2,877.54)	4.08%
4515.00 Employee Assistance Program	-	3,500.04	(3,500.04)	0.00%
Total 4500.00 Special Department Expenses	5,706.59	61,500.36	(55,793.77)	9.28%
4610.00 Transportation and Travel	-	39,999.96	(39,999.96)	0.00%
4611.00 Transportation and Travel - Fuel	5,139.58	-	5,139.58	
Total 4610.00 Transportation and Travel	5,139.58	39,999.96	(34,860.38)	12.85%
4710.00 Utilities	2,162.14	12,000.00	(9,837.86)	18.02%
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	3,050.62	20,790.00	(17,739.38)	14.67%
Total Expenses	585,702.72	4,014,914.04	(3,429,211.32)	14.59%
Net Operating Income	(331,323.35)	-	(331,323.35)	
Net Income	(331,323.35)	-	(331,323.35)	

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

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Petty Cash	15.00
1001 Exchange Bank Checking (7798)	44,575.94
7800 Capital Replacement	35,417.15
Total for 1001 Exchange Bank Checking (7798)	79,993.09
1004 Investment Charles Schwab	1.14
Five Star Bank Checking (4299)	28,897.81
Five Star Money Market (4329)	481,226.07
Five Star Payroll Checking (4280)	18,741.08
Total for Bank Accounts	608,874.19
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	1,422,862.85
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 Aug 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	2,675,589.44
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	30,452.71
Total for Accounts Payable	30,452.71
Credit Cards	
2052 Citi Visa (4861)	1,106.44
Five Star Bank Credit Card	314.40
Total for Credit Cards	1,420.84
Other Current Liabilities	
2009 IGT Payable	230,360.00
2100.12 CalPERS Unfunded Liab	9,180.00
2100.13 CalPERS Safety Classic	854.33
2100.18 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	444,725.99
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	1,638,496.73
Equity	
32001 Prior Period Adjustments	1,558.48
32000 Retained Earnings	1,379,996.36

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

	Total
Net Income	(344,462.13)
Total for Equity	1,037,092.71
Total for Liabilities and Equity	2,675,589.44

AUGUST 2026

Ambulance Run Data CLSD-2**

Runs by Response Request

Response Type Of Service Requested (eResponse.05)	Number of Runs	Percent of Total Runs
911 Response (Scene)	92	94.85%
Interfacility Transport	5	5.15%
Total: 97	Total: 100.00%	

Runs by Dispatch Reason

Incident Complaint Reported By Dispatch (eDispatch.01)	Number of Runs	Percent of Total Runs
Traffic/Transportation Incident	16	16.49%
Chest Pain (Non-Traumatic)	11	11.34%
Sick Person	11	11.34%
Falls	9	9.28%
Abdominal Pain/Problems	8	8.25%
Breathing Problem	7	7.22%
Interfacility Transfer	6	6.19%
Hemorrhage/Laceration	4	4.12%
Medical Alarm	4	4.12%
Stroke/CVA	3	3.09%
Allergic Reaction/Stings	2	2.06%
Convulsions/Seizure	2	2.06%
Diabetic Problem	2	2.06%
Psychiatric Problem/Abnormal Behavior/Suicide Attempt	2	2.06%
Traumatic Injury	2	2.06%
Unknown Problem/Person Down	2	2.06%
Animal Bite	1	1.03%
Back Pain (Non-Traumatic)	1	1.03%
Cardiac Arrest/Death	1	1.03%
Overdose/Poisoning/Ingestion	1	1.03%
Unconscious/Fainting/Near-Fainting	1	1.03%
Well Person Check	1	1.03%
Total: 97	Total: 100.00%	

Runs by Provider Impression

Situation Provider Primary Impression (eSituation.11)	Number of Runs	Percent of Total Runs
	19	19.59%
Traumatic Injury (T14.90)	13	13.40%
Abdominal Pain / Problems (R10.84)	8	8.25%
No Apparent Illness/Injury (Z00.00)	7	7.22%
Pain (G89.1)	6	6.19%
Weakness (General) (R53.1)	6	6.19%
Chest Pain - Suspected Cardiac (I20.9)	5	5.15%
Altered Level of Consciousness (R41.82)	3	3.09%
Dizziness / Vertigo (R42)	3	3.09%
Nausea / Vomiting (R11.2)	3	3.09%

Situation Provider Primary Impression (eSituation.11)	Number of Runs	Percent of Total Runs
Respiratory Distress - Unspecified (J80)	3	3.09%
Allergic Reaction (T78.40)	2	2.06%
Chest Pain - Non-cardiac (R07.89)	2	2.06%
Diabetic - Hyperglycemia (E13.65)	2	2.06%
Headache (R51)	2	2.06%
Respiratory Distress - Bronchospasm (J98.01)	2	2.06%
Stroke/CVA (I63.9)	2	2.06%
Alcohol Intoxication (F10.92)	1	1.03%
Behavioral / Psychiatric - Disorder/Issue (F99)	1	1.03%
Cardiac Arrest (I46.9)	1	1.03%
Diabetic - Hypoglycemia (E13.64)	1	1.03%
Epistaxis (Non-Traumatic) (R04.0)	1	1.03%
Overdose / Poisoning / Ingestion (F19)	1	1.03%
Respiratory Distress - Pulmonary Edema / CHF (J81.0)	1	1.03%
Sepsis (A41.9)	1	1.03%
Syncope/Near Syncope (R55)	1	1.03%
Total: 97	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)
Patient Contact Made	Patient Evaluated and Care Provided	Initiated and Continued Primary Care
Patient Contact Made	Patient Evaluated and Refused Care (AMA)	Available, Care Refused (AMA/RAS)
Cancelled Prior to Arrival at Scene	Not Applicable	Available, No Care Required
Cancelled on Scene	Not Applicable	Available, No Care Required
Patient Contact Made	Patient Evaluated and Refused Care (AMA)	Available, Care Refused (AMA/RAS)
Cancelled on Scene		Available, No Care Required
Non-Patient Incident (Not Otherwise Listed)	Not Applicable	Available, No Care Required
Patient Contact Made	Patient Evaluated and Care Provided	Available, No Care Required
Patient Contact Made	Patient Evaluated and Care Provided	Initiated and Continued Primary Care
Patient Contact Made	Patient Evaluated and Care Provided	Initiated and Continued Primary Care
Patient Contact Made	Patient Evaluated and Care Provided	Initiated Primary Care and Transferred to Another EMS Crew

3.5 Transported by Destination Report

Disposition Destination Name Delivered Transferred To (eDisposition.01)	Number of Runs	Percent of Total Runs
	46	47.42%
Adventist Health Mendocino Coast	12	12.37%
Santa Rosa Memorial Hospital, Montgomery	12	12.37%
Sutter Santa Rosa Regional Hospital	11	11.34%
Landing Zone	10	10.31%
Kaiser Permanente - Santa Rosa	2	2.06%
Redwood Coast Medical Services Inc	2	2.06%
Adventist Health Ukiah Valley	1	1.03%

Disposition Destination Name Delivered Transferred To (eDisposition.01)	Number of Runs	Percent of Total Runs
Other Not Listed	1	1.03%
	Total: 97	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		
Sunday	1	1.03%
Monday	1	1.03%
Tuesday	2	2.06%
Thursday	1	1.03%
	Total: 5	Total: 5.15%
	Avg: 1.25	
Incident Three Hour Range Of Day 24: 03:00:00 - 05:59:59		
Sunday	1	1.03%
Wednesday	1	1.03%
Thursday	3	3.09%
	Total: 5	Total: 5.15%
	Avg: 1.67	
Incident Three Hour Range Of Day 24: 06:00:00 - 08:59:59		
Sunday	2	2.06%
Monday	1	1.03%
Tuesday	1	1.03%
Wednesday	1	1.03%
Thursday	2	2.06%
Friday	1	1.03%
Saturday	2	2.06%
	Total: 10	Total: 10.31%
	Avg: 1.43	
Incident Three Hour Range Of Day 24: 09:00:00 - 11:59:59		
Sunday	3	3.09%
Monday	1	1.03%
Tuesday	2	2.06%
Wednesday	2	2.06%
Thursday	6	6.19%
Saturday	2	2.06%
	Total: 16	Total: 16.49%
	Avg: 2.67	
Incident Three Hour Range Of Day 24: 12:00:00 - 14:59:59		
Sunday	3	3.09%
Monday	1	1.03%
Tuesday	2	2.06%
Wednesday	6	6.19%
Thursday	1	1.03%
Friday	1	1.03%

Incident Day Name	Number of Runs	Percent of Total Runs
Saturday	1	1.03%
Total: 15		Total: 15.46%
Avg: 2.14		
Incident Three Hour Range Of Day 24: 15:00:00 - 17:59:59		
Monday	1	1.03%
Tuesday	2	2.06%
Wednesday	6	6.19%
Thursday	2	2.06%
Friday	6	6.19%
Saturday	4	4.12%
Total: 21		Total: 21.65%
Avg: 3.50		
Incident Three Hour Range Of Day 24: 18:00:00 - 20:59:59		
Sunday	4	4.12%
Monday	3	3.09%
Tuesday	6	6.19%
Wednesday	1	1.03%
Thursday	2	2.06%
Friday	3	3.09%
Saturday	1	1.03%
Total: 20		Total: 20.62%
Avg: 2.86		
Incident Three Hour Range Of Day 24: 21:00:00 - 23:59:59		
Sunday	1	1.03%
Monday	1	1.03%
Wednesday	1	1.03%
Thursday	1	1.03%
Friday	1	1.03%
Total: 5		Total: 5.15%
Avg: 1.00		
Total: 97		Total: 100.00%
Avg: 2.16		

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
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
AUGUST '26	\$ 347,370.60	\$ 134,122.98	\$ 48,755.93	\$ 1,743.45	\$ 23,784.76	\$ 138,963.48	\$ 59,661.00	\$ -	\$ 59,661.00	\$ -	\$ 727.00	\$ -	\$ 686,667.84
YEAR TO DATE TOTALS	\$ 3,562,777.60	\$ 1,582,309.69	\$ 475,883.32	\$ 120,299.65	\$ 225,611.13	\$ 1,158,673.81	\$ 1,009,707.94	\$ 14,136.58	\$ 995,571.36	\$ -	\$ 3,465.59	\$ (114.00)	
YTD PERCENTAGE OF REVENUE		44.41%	13.36%	3.38%	6.33%	32.52%	28.34%	1.40%	27.94%	0.00%	0.10%	-0.01%	
YTD PERCENTAGE OF NET REVENUE									85.92%				
Average Charges per month	\$ 296,898.13												
Average Payments per month	\$ 84,142.33												