



Finance Committee **AGENDA**

Tuesday | October 20, 2026 | 2:00pm
Platt Training Center, CLSD | 38901 Ocean Dr., Gualala, CA

Teleconference Info

Web Access:

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

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

Accessibility Notice

District meetings are accessible to people with disabilities. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to participate in this meeting, or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting, should contact the EMS Chief, by 9:00 a.m. the day of the meeting at (707) 884-1829 and/or ems.chief@clsd.ca.gov. 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: September 23, 2026 | Tilles |
| 4. Privilege of the Floor | Tilles |
| 5. New Business | |
| a. Cash Flow | Golly |
| 6. Old Business | |
| a. Review updates to Fiscal Management Policies | Golly |
| 7. Reports | |
| a. Financial Reports | |
| b. Ambulance Revenue—Wittman (YTD) | |
| c. Ambulance Transport Data | |

8. Review and Approval of September 2026 Checks and Banking
9. Shout Out
10. Next Meetings
 - 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.



Finance Committee MINUTES

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

BOD Present: Michael Tilles, Treasurer | Julia Damasco, President | Winston Vickers, Director

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

Guest: Julie Bower, Director

Minutes by: EA Hernandez

1. Call to Order

Treasurer Tilles called the meeting to order at 10am.

2. Agenda Approval

President Damasco made a motion to approve the agenda.

Director Vickers seconded the motion.

The agenda was approved.

3. Minutes Approval: August 18, 2026

President Damasco made a motion to approve the minutes as written.

Director Vickers seconded the motion.

The minutes were approved.

4. Privilege of the Floor

Secretary Julie Bower informed the committee that she was sitting in on the meeting to determine if she would like to join the Finance Committee.

5. New Business

No New Business.

6. Old Business

a. Review current Fiscal Management Policies

EA Hernandez introduced a group of fiscal management policies drafts to begin reviewing for adoption. They pulled these policies from the CSDA Sample Policy Handbook, and made minor changes to conform to CLSD's staffing structure and existing policies. The policy drafts introduced were: Expense Authorization, Credit Card Use, Budget Preparation, and Acceptance of Gifts or Donations to the District.

Credit Card Use: There was a discussion about whether the authorization standard set for reviewing checks should be duplicated for credit cards, rather than creating a review process that is more restrictive. The credit card statements can be added to the Finance Committee's Dropbox folder review, along with the bank statements.

Director Vickers made a motion that any credit card purchases more than \$10,000 needs Board approval, and that a spending cap needs to be implemented for individual staff cards.

President Damasco seconded the motion.

The motion was approved.

Budget Preparation: Treasurer Tilles asked that the process for creating a mid-year augmented budget be added to the policy.

Acceptance of Gifts or Donations to the District: Director Vickers asked about the acceptance of stocks and talked about his experience working with a nonprofit that accepted stocks. Chief Golly will discuss with accountant Andrea Drew to see what our limitations are as a special district.

EA Hernandez will incorporate the above changes and bring the updated policy drafts back to the committee for review.

b. Line of Credit update

Chief Golly provided an update. We will not be receiving a line of credit from either of our banks. There are two private loans in the works. William Osterland will be providing a private short-term loan of \$200,000. President Damasco will be providing a short-term loan of \$100,000. There was a discussion of delaying RCMS's monthly Urgent Care payment until January, after the tax distribution is received from Mendocino and Sonoma Counties. President Damasco would like to avoid it since it is our contractual obligation. Treasurer Tilles and Chief Golly would like to speak to RCMS CEO Linda Royal about it.

7. Reports

a. Financial Reports

Chief Golly provided an overview of the reports included in the packet. Items that were discussed:

Craig Collins, CPA: the committee discussed his invoice of \$16,680 for work beginning in 2017, through 2025.

President Damasco made a motion to authorize Chief Golly to pay the invoice to Craig Collins in the amount of \$16,680 in four quarterly payments.

Director Vickers seconded the motion.

The motion was approved.

Maxwell IT: there was discussion of Maxwell IT's proposal and the benefits of moving to a new IT company, and the additional cost that would incur. President Damasco

questioned whether this needed to go to the full board. Chief Golly would like for it to be approved by the full board since we will be entering into a new contract.

b. Ambulance Revenue—Wittman (YTD)

Ambulance billing receipts were \$59,661 for August. Director Vickers asked about the discrepancy between the monthly billing receipts from Wittman and those of our internal bookkeeping. EA Hernandez spoke about the delay in paperwork sent to Wittman in August due to a software issue. They also said they were looking into the reporting and monthly reconciliation with staff from Wittman to determine what pools of money may not be included in the reporting.

c. Ambulance Transport Data

There was a total of 97 runs in August. The most frequent incident reason was Traffic/Transportation Incident, resulting in 16 calls.

8. Review and Approval of August 2026 Checks and Banking

There were no questions. The committee signed the review documentation.

9. Shout Out

There were no shout outs.

10. Next Meetings

October 20, 2026, 2pm – Platt Training Center
November 16, 2026, 2pm – Platt Training Center
December 16, 2026, 1pm – Platt Training Center

11. Adjourn

The meeting was adjourned at 11:15am.

COAST LIFE SUPPORT DISTRICT
Board Financial Report
September 2026 | Fiscal Year 2027

\$344,433	\$920,313	(\$575,881)	25.00%
YTD Revenue	YTD Expenses	YTD Net Operating	FY Elapsed

1. September Financial Overview

September closes the first quarter of FY2027. Through September 30, the District recognized approximately \$344,433 in operating revenue and incurred \$920,313 in operating expenditures, resulting in a preliminary year-to-date operating deficit of approximately \$575,881.

For September alone, revenue totaled approximately \$90,053 and expenditures totaled \$321,872, producing a monthly operating shortfall of approximately \$231,819. The year-to-date position continues to reflect the timing difference between recurring operating costs and the recognition of major annual revenue sources.

2. Budget-to-Actual Snapshot

At 25% of the fiscal year elapsed, the District has recognized 8.58% of its approximately \$4.015 million annual revenue budget and incurred 22.92% of its annual expenditure budget. Expenditures in aggregate are tracking below the straight-line 25% benchmark; revenue recognition remains substantially behind that benchmark due in large part to the timing of property tax and contract revenues.

3. Revenue Activity

Ambulance transport billings reached approximately \$200,254 year to date, or 17.57% of the \$1.14 million annual budget. County property tax revenues totaled approximately \$114,914, with no additional county tax revenue recorded during September. The \$510,000 budgeted IGT contract revenue had not yet been recognized in the September Profit & Loss report.

As in August, the current revenue realization percentage should be considered alongside the expected collection and recognition cycles for taxes, IGT, and other program revenues, rather than treated as a straight-line measure of full-year performance.

4. Expenditure Activity

Wages and benefits totaled approximately \$584,344 through September, or 25.55% of the \$2.287 million annual budget, broadly consistent with the first-quarter benchmark. Professional services totaled approximately \$251,249, or 18.48% of the annual budget, including \$200,000 for the UC Contract, which is tracking at 25% of its annual allocation.

Certain operating categories remain ahead of the elapsed-year benchmark, including communications and general liability insurance, reflecting the timing of charges recorded to date. Overall expenditure utilization remains below 25%, although individual line items will continue to warrant routine monitoring as the year progresses.

5. Reporting Focus

The key first-quarter considerations remain the timing of significant revenue streams, the pace of payroll and benefit expenditures, and continued monitoring of operating costs against the adopted budget. The preliminary

year-to-date deficit should not, on its own, be interpreted as a projection of the District's full-year operating result.

Reporting note: *This memorandum is based on the September 2026 Profit & Loss and Budget-to-Actual reports included with the Board materials. Amounts are unaudited and before year-end close and government-wide GAAP adjustments; subsequent bookkeeping and classification activity may change reported balances.*

FINANCE COMMITTEE REPORT – October 2026

Legality of accepting stocks as a donation – per CPA Andrea Drew there is a path in GASB (Governmental Accounting Standards Board) to accept them but based on our enabling legislation and California regulatory requirements she is unclear if we legally can. I have passed on the question to Renne Public Law Group for further review.

Donation of Real Property – Meeting with the homeowner who is interested in donation his home to CLSD and the Redwood Coast Humane Society on Friday morning. Discussions with Laura Bridge of the Humane Society have been positive with the current verbal agreement that with CLSD as a public entity we would be listed as accepting the property and an MOU would be written between both agencies indicating that once the property is sold the net profits would be split evenly between both organizations. This avenue was reviewed by legal, RPLG.

Director Tilles and I met with RCMS CEO Royal on Monday, October 5. She graciously agreed to accept a hold on Urgent Care payments in full from October, November, and December in acknowledgement of our cash flow issues. Confirmed verbally and in a follow up email that CLSD would honor the three monthly payments in full in January 2027, along with the January payment.

Mendocino/Sonoma County un-assessed parcels (NBS) – notified by NBS that there were 7 parcels in Sonoma County and 63 parcels in Mendocino County that weren't assessed by the respective counties and will be mailed directly to the property owners. This has already started. Will update website and post to social media. The mailings were updated with "Attn: Bronwyn Golly" instead of a past District Administrator.

Our September income from ambulance billings was \$70,539 as shown in the September Profit and Loss Statement. Wittman's YTD report for September shows a net payment of \$77,425. Most ambulance billing payments are sent to our billing company, but every month some checks are mailed directly to CLSD (Wittman calls payments that go directly to CLSD "dead cash"). The September Wittman report includes dead cash from previous months. The delay in information sharing from CLSD to Wittman was caused by issues with our secure file transfer software. There are also two payments in the Wittman report that were made at the end of September but were not processed by our bank until October.

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

	Month of September 2026	Total YTD
Income		
1100.00 Mendocino County Taxes	-	86,485.71
1200.00 Sonoma County Taxes	-	28,428.25
1400.00 Ambulance Transport Billings	70,539.30	200,254.07
1900.00 Misc Income - General	13,040.71	13,126.82
1910.00 Misc Rev - Interest Income	1,051.59	4,800.76
1920.00 Misc Rev - Donations (Unrestricted)	1,331.73	6,257.09
1930.00 Misc Rev - CPR and Training Classes	4,090.00	4,490.00
2000.00 Grant Revenue	-	590.00
Total for Income	90,053.33	344,432.70
Gross Profit	90,053.33	344,432.70
Expenses		
Total for 3000.00 Wage + Benefit Expense	221,658.96	584,343.67
4020.00 Clothing and Personal	-	65.33
4040.00 Communications		
4041.00 Comm - Cell Phone/Telephone	584.46	1,777.85
4042.00 Comm - Dispatch	-	21,968.10
Total for 4040.00 Communications	584.46	23,745.95
4080.00 Household and Supplies Exp	741.99	1,653.70
4110.00 Insurance Expense		
4112.00 General Liab Ins	6,192.50	12,401.00
Total for 4110.00 Insurance Expense	6,192.50	12,401.00
4140.00 Maintenance Expense		
4142.00 Maint - Vehicles	1,561.52	6,075.90
Total for 4140.00 Maintenance Expense	1,561.52	6,075.90
4260.00 Office Expense		
4261.00 Office Exp - General	407.18	2,112.87
4262.00 Office Exp - Software	47.62	172.81
Total for 4260.00 Office Expense	454.80	2,285.68
4290.00 Bank Charges and Int Expense		
4291.00 Bank Charges	206.32	841.07
Total for 4290.00 Bank Charges and Int Expense	206.32	841.07
4310.00 Professional Services		
4311.00 Accounting	973.00	8,513.38
4313.00 Ambulance Billing	3,579.66	7,469.86
4314.00 Information Tech Services	2,775.07	5,444.75
4316.00 GEMT Contract	1,703.33	23,367.26

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

	Month of September 2026	Total YTD
4317.10 Legal – Special Purpose	-	2,718.15
4318.00 Tax Admin - NBS Contract	3,735.60	3,735.60
4319.00 UC Contract	66,666.66	199,999.98
Total for 4310.00 Professional Services	79,433.32	251,248.98
4460.00 Minor Equipment (<\$5,000 per Unit)		
4463.00 Minor Equip - Radio Equipment	10.78	10.78
4464.00 Minor Equip - Medical Equip and Supplies	3,079.38	14,898.64
Total for 4460.00 Minor Equipment (<\$5,000 per Unit)	3,090.16	14,909.42
4500.00 Special Department Expenses		
4511.00 Medical Director Fee-non AHUC	2,500.00	7,500.00
4512.00 Training and Development - Staff	87.80	357.53
4513.00 Training and Development - Community	-	725.90
4514.00 Board Expenses	76.80	199.26
Total for 4500.00 Special Department Expenses	2,664.60	8,782.69
4610.00 Transportation and Travel		
4611.00 Transportation and Travel - Fuel	4,165.51	9,305.09
Total for 4610.00 Transportation and Travel	4,165.51	9,305.09
4710.00 Utilities	359.60	1,974.57
4711.00 Utilities - Water	234.60	627.02
4712.00 Utilities - Electricity	523.91	2,053.20
Total for 4710.00 Utilities	1,118.11	4,654.79
Total for Expenses	321,872.25	920,313.27
Net Operating Income	(231,818.92)	(575,880.57)
Net Income	(231,818.92)	(575,880.57)

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

	Total			
	Actual YTD	Total Annual FY2027 Budget	Under / (Over) Budget	Under / (Over) % of Budget
Income				
1100.00 Mendocino County Taxes	86,485.71	1,216,374.96	1,129,889.25	92.89%
1200.00 Sonoma County Taxes	28,428.25	907,509.96	879,081.71	96.87%
1300.00 Other "County" Taxes	-	5,765.04	5,765.04	100.00%
1400.00 Ambulance Transport Billings	200,254.07	1,140,000.00	939,745.93	82.43%
1510.00 IGT Contract Revenue	-	510,000.00	510,000.00	100.00%
1900.00 Misc Income - General	13,126.82	5,000.04	(8,126.78)	-162.53%
1910.00 Misc Rev - Interest Income	4,800.76	17,000.04	12,199.28	71.76%
1920.00 Misc Rev - Donations (Unrestricted)	6,257.09	191,763.96	185,506.87	96.74%
1930.00 Misc Rev - CPR and Training Classes	4,490.00	16,500.00	12,010.00	72.79%
2000.00 Grant Revenue	590.00	5,000.04	4,410.04	88.20%
Total Income	344,432.70	4,014,914.04	3,670,481.34	N/A
Gross Profit	344,432.70	4,014,914.04	3,670,481.34	N/A
Expenses				
Total 3000.00 Wage + Benefit Expense	584,343.67	2,287,116.00	1,702,772.33	N/A
4020.00 Clothing and Personal	65.33	5,000.04	4,934.71	98.69%
4040.00 Communications	-	-	-	0.00%
4041.00 Comm - Cell Phone/Telephone	1,777.85	7,200.00	5,422.15	75.31%
4042.00 Comm - Dispatch	21,968.10	62,775.96	40,807.86	65.01%
Total 4040.00 Communications	23,745.95	69,975.96	46,230.01	N/A
4080.00 Household and Supplies Exp	1,653.70	4,800.00	3,146.30	65.55%
4110.00 Insurance Expense	-	-	-	0.00%
4112.00 General Liab Ins	12,401.00	25,032.00	12,631.00	50.46%
Total 4110.00 Insurance Expense	12,401.00	25,032.00	12,631.00	N/A
4140.00 Maintenance Expense	-	-	-	0.00%
4141.00 Maint - Equipment	-	1,899.96	1,899.96	100.00%
4142.00 Maint - Vehicles	6,075.90	35,000.04	28,924.14	82.64%
4143.00 Maint - Buildings	-	3,500.04	3,500.04	100.00%
Total 4140.00 Maintenance Expense	6,075.90	40,400.04	34,324.14	N/A
4220.00 Dues, Subscriptions and Memberships	-	16,800.00	16,800.00	100.00%
4250.00 Misc Expenses	-	249.96	249.96	100.00%
4260.00 Office Expense	-	-	-	0.00%
4261.00 Office Exp - General	2,112.87	4,299.96	2,187.09	50.86%
4262.00 Office Exp - Software	172.81	6,000.00	5,827.19	97.12%
Total 4260.00 Office Expense	2,285.68	10,299.96	8,014.28	N/A
4290.00 Bank Charges and Int Expense	-	-	-	0.00%
4291.00 Bank Charges	841.07	6,099.96	5,258.89	86.21%
4292.00 Interest Expense	-	5,049.96	5,049.96	100.00%
Total 4290.00 Bank Charges and Int Expense	841.07	11,149.92	10,308.85	N/A
4310.00 Professional Services	-	-	-	0.00%
4311.00 Accounting	8,513.38	33,999.96	25,486.58	74.96%
4312.00 Audit	-	13,899.96	13,899.96	100.00%

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

	Total			
	Actual YTD	Total Annual FY2027 Budget	Under / (Over) Budget	Under / (Over) % of Budget
4313.00 Ambulance Billing	7,469.86	68,400.00	60,930.14	89.08%
4314.00 Information Tech Services	5,444.75	17,000.04	11,555.29	67.97%
4315.00 IGT Contract	-	249,999.96	249,999.96	100.00%
4316.00 GEMT Contract	23,367.26	99,999.96	76,632.70	76.63%
4317.00 Legal	-	9,999.96	9,999.96	100.00%
4317.10 Legal – Special Purpose	2,718.15	30,000.00	27,281.85	90.94%
4318.00 Tax Admin - NBS Contract	3,735.60	12,000.00	8,264.40	68.87%
4319.00 UC Contract	199,999.98	800,000.04	600,000.06	75.00%
4320.00 Pty Tax Admin - Counties	-	24,000.00	24,000.00	100.00%
Total 4310.00 Professional Services	251,248.98	1,359,299.88	1,108,050.90	N/A
4460.00 Minor Equipment (<\$5,000 per Unit)	-	-	-	0.00%
4461.00 Maint Equip - Office Equipment	-	999.96	999.96	100.00%
4462.00 Minor Equip - Computer Equipment	-	6,999.96	6,999.96	100.00%
4463.00 Minor Equip - Radio Equipment	10.78	500.04	489.26	97.84%
4464.00 Minor Equip - Medical Equip and Supplies	14,898.64	54,000.00	39,101.36	72.41%
Total 4460.00 Minor Equipment (<\$5,000 per Unit)	14,909.42	62,499.96	47,590.54	N/A
4500.00 Special Department Expenses	-	-	-	0.00%
4511.00 Medical Director Fee-non AHUC	7,500.00	30,000.00	22,500.00	75.00%
4512.00 Training and Development - Staff	357.53	20,000.28	19,642.75	98.21%
4513.00 Training and Development - Community	725.90	5,000.04	4,274.14	85.48%
4514.00 Board Expenses	199.26	3,000.00	2,800.74	93.36%
4515.00 Employee Assistance Program	-	3,500.04	3,500.04	100.00%
Total 4500.00 Special Department Expenses	8,782.69	61,500.36	52,717.67	N/A
4610.00 Transportation and Travel	9,305.09	39,999.96	30,694.87	76.74%
Total 4610.00 Transportation and Travel	9,305.09	39,999.96	30,694.87	N/A
4710.00 Utilities	1,974.57	12,000.00	10,025.43	83.55%
4711.00 Utilities - Water	627.02	2,214.96	1,587.94	71.69%
4712.00 Utilities - Electricity	2,053.20	6,575.04	4,521.84	68.77%
Total 4710.00 Utilities	4,654.79	20,790.00	16,135.21	N/A
Total Expenses	920,313.27	4,014,914.04	3,094,600.77	N/A
Net Operating Income	(575,880.57)	-	N/A	N/A
Net Income	(575,880.57)	-	N/A	N/A

Coast Life Support District
Balance Sheet, Unaudited and Before Year End GAAP Adjustments
As of September 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Petty Cash	15.00
1001 Exchange Bank Checking (7798)	29,334.72
7800 Capital Replacement	35,417.15
Total for 1001 Exchange Bank Checking (7798)	64,751.87
1002 Exchange Bank-Old Checking 6350	-
6511 Capital Replacement Fund	-
Total for 1002 Exchange Bank-Old Checking 6350	-
1004 Investment Charles Schwab	1.14
Five Star Bank Checking (4299)	69,079.82
Five Star Money Market (4329)	215,192.56
Five Star Payroll Checking (4280)	12,082.12
Total for Bank Accounts	361,122.51
Accounts Receivable	
1095 Misc Other A/R	14,227.40
1109 IGT Receivable	517,553.97
Total for Accounts Receivable	531,781.37
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	1,179,136.17
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

Coast Life Support District
Balance Sheet, Unaudited and Before Year End GAAP Adjustments
As of September 30, 2026

	Total
Total for 1400 Fixed Assets	1,893,330.49
1490 Less Accum Depreciation	(1,495,608.51)
Total for Fixed Assets	397,721.98
Other Assets	
1109.1 IGT Receivable Long-term	258,776.98
1755 Deferred Outflows-Pension	596,227.63
Total for Other Assets	855,004.61
Total for Assets	2,431,862.76
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	10,525.41
Total for Accounts Payable	10,525.41
Credit Cards	
2052 Citi Visa (4861)	2,864.28
Five Star Bank Credit Card	584.28
Total for Credit Cards	3,448.56
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 PEPR	220.36
2100.19 CalPers Safety PEPR	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	426,826.41
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	1,620,597.15

Coast Life Support District
Balance Sheet, Unaudited and Before Year End GAAP Adjustments
As of September 30, 2026

	Total
Equity	
32000 Retained Earnings	1,387,146.18
Net Income	(575,880.57)
Total for Equity	811,265.61
Total for Liabilities and Equity	2,431,862.76

COAST LIFE SUPPORT DISTRICT

Fiscal Year 2026/27 Final Levy Summary Report For:

EMERGENCY MEDICAL SERVICES AND URGENT CARE SPECIAL TAX

October 2026

FISCAL YEAR 2026/27 LEVY SUMMARY

Coast Life Support District (the “District”) was established in 1986 by Chapter 375 of the Statutes of 1986. The District furnishes, operates, and maintains emergency medical services, ambulance, life support, and transport equipment and services to areas within Mendocino and Sonoma Counties. The District has two voter-approved special taxes. These special taxes include an Urgent Care (“UC”) special tax and an Emergency Medical Services (“EMS”) special tax.

The EMS Special Tax, passed through Resolution No. 161 by the Board of Directors (the “Board”) on November 28, 2006, and approved by voters within the District in March of 2007, imposed a special tax of \$32 per unit. In March of 2012, the voters authorized the District to increase the EMS Special Tax to \$44 per unit. In May of 2020, the voters authorized a further increase (affirmative vote of 81%) in the EMS Special Tax to \$61 per unit through Resolution No. 267, passed by the Board in June of 2020. The current tax is levied per the schedule of units per land use found in Resolution No. 206.

The UC Special Tax, passed through Resolution No. 68 by the Board on March 3, 1997, and approved by voters within the District in June of 1997, imposed a special tax of \$18 per unit. In April 2014, the voters approved an increase of the UC Special Tax up to \$74 per unit. Resolution No. 68 set forth a schedule of land use categories of zero, one, or two units per parcel.

The following table shows a breakdown of the total levy for Fiscal Year 2026/27 by County and Special Tax.

County	Special Tax	Parcel Count	FY 2026/27 Levy
Mendocino	EMS	3,313	\$661,850.00
Mendocino	UC	3,313	435,860.00
Subtotal:			\$1,097,710.00
Sonoma	EMS	2,970	522,465.00
Sonoma	UC	2,969 ⁽¹⁾	393,310.00
Subtotal:			\$915,775.00
Totals:			\$2,013,485.00

(1) One parcel in Sonoma County is exempted from the UC special tax but not the EMS special tax per the District.

NBS

Melissa Ellico, Project Manager

Greg Davidson, Client Success Ambassador



SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001, in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This section of this report intends to comply with Section 50075.3 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

1. The amount of funds collected and expended.
2. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.”

The requirements of the Act apply to the Funds for the following:

Coast Life Support District		Coast Life Support District
Urgent Care	&	Emergency Medical Services
Special Tax Established June 3, 1997		Special Tax Established March 6, 2007

Purpose of Special Tax

The Urgent Care (“UC”) Special Tax will levy a tax on parcels of real property that are within the Coast Life Support District to augment funding for urgent medical services. The Emergency Medical Services (“EMS”) Special Tax will levy a tax on parcels of real property that are within the Coast Life Support District to augment funding for furnishing, operating and maintaining emergency medical services, ambulance, life support, and transport equipment and services. Both Service Projects are ongoing on an annual basis.

Collections & Expenditures

Fund	6/30/2025 Balance	Amount Collected ⁽¹⁾	Amount Expended ⁽²⁾	6/30/2026 Balance
UC	\$0.00	\$830,132.00	\$830,132.00	\$0.00
EMS	0.00	1,185,474.00	1,185,474.00	0.00

(1) Equal to the Fiscal Year 2025/26 levy amount, not accounting for delinquencies, if any.

(2) Amount Expended is the difference between Amount Collected and 6/30/2026 Balance.

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
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
SEPTEMBER '26	\$ 296,827.40	\$ 119,090.91	\$ 41,332.00	\$ 7,480.98	\$ 45,508.06	\$ 83,415.45	\$ 78,152.89	\$ 727.00	\$ 77,425.89	\$ -	\$ 3,717.00	\$ 70.18	\$ 689,010.58
YEAR TO DATE TOTALS	\$ 3,542,338.20	\$ 1,574,040.39	\$ 443,818.86	\$ 122,363.14	\$ 258,593.65	\$ 1,143,522.16	\$ 972,309.22	\$ 14,863.58	\$ 957,445.64	\$ -	\$ 7,182.59	\$ (43.82)	
YTD PERCENTAGE OF REVENUE		44.44%	12.53%	3.45%	7.30%	32.28%	27.45%	1.53%	27.03%	0.00%	0.20%	0.00%	
YTD PERCENTAGE OF NET REVENUE									83.73%				
Average Charges per month	\$ 295,194.85												
Average Payments per month	\$ 81,025.77												

Runs by Response Request

Response Type Of Service Requested (eResponse.05)	Number of Runs	Percent of Total Runs
911 Response (Scene)	89	94.68%
Interfacility Transport	5	5.32%
Total: 94		Total: 100.00%

Runs by Dispatch Reason

Incident Complaint Reported By Dispatch (eDispatch.01)	Number of Runs	Percent of Total Runs
Traffic/Transportation Incident	12	12.77%
Falls	10	10.64%
Sick Person	9	9.57%
Breathing Problem	7	7.45%
Chest Pain (Non-Traumatic)	6	6.38%
Interfacility Transfer	6	6.38%
Stroke/CVA	5	5.32%
Unconscious/Fainting/Near-Fainting	5	5.32%
Unknown Problem/Person Down	5	5.32%
Automated Crash Notification	4	4.26%
Overdose/Poisoning/Ingestion	4	4.26%
Abdominal Pain/Problems	3	3.19%
Assault	2	2.13%
Diabetic Problem	2	2.13%
Heart Problems/AICD	2	2.13%
Hemorrhage/Laceration	2	2.13%
Other	2	2.13%
Psychiatric Problem/Abnormal Behavior/Suicide Attempt	2	2.13%
Traumatic Injury	2	2.13%
Allergic Reaction/Stings	1	1.06%
Drowning/Diving/SCUBA Accident	1	1.06%
Pregnancy/Childbirth/Miscarriage	1	1.06%
Well Person Check	1	1.06%
Total: 94		Total: 100.00%

Runs by Provider Impression

Situation Provider Primary Impression (eSituation.11)	Number of Runs	Percent of Total Runs
	20	21.28%
Pain (G89.1)	14	14.89%
Traumatic Injury (T14.90)	9	9.57%
Syncope/Near Syncope (R55)	8	8.51%
Weakness (General) (R53.1)	8	8.51%
Altered Level of Consciousness (R41.82)	5	5.32%
Chest Pain - Non-cardiac (R07.89)	5	5.32%
Abdominal Pain / Problems (R10.84)	4	4.26%
Nausea / Vomiting (R11.2)	4	4.26%
Respiratory Distress - Unspecified (J80)	4	4.26%
Behavioral / Psychiatric - Disorder/Issue (F99)	2	2.13%
No Apparent Illness/Injury (Z00.00)	2	2.13%
Stroke/CVA (I63.9)	2	2.13%
Alcohol Intoxication (F10.92)	1	1.06%
Chest Pain - Suspected Cardiac (I20.9)	1	1.06%
Cold/Flu Symptom (J00)	1	1.06%
Dizziness / Vertigo (R42)	1	1.06%
Hazmat Exposure (Z77.9)	1	1.06%
Respiratory Distress - Bronchospasm (J98.01)	1	1.06%
Respiratory Distress - Pulmonary Edema / CHF (J81.0)	1	1.06%
Total: 94		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)
Patient Contact Made	Patient Evaluated and Care Provided	Initiated and Continued Primary Care	Transport by This EMS Unit (This Crew Only)	
Patient Contact Made	Patient Evaluated and Refused Care (AMA)	Available, Care Refused (AMA/RAS)	Patient Refused Transport	Against Medical Advice
Cancelled Prior to Arrival at Scene	Not Applicable	Available, No Care Required	No Transport	
Cancelled on Scene	Not Applicable	Available, No Care Required	No Transport	
No Patient Found		Available, No Care Required		
Patient Contact Made	Patient Evaluated and Refused Care (AMA)	Available, Care Refused (AMA/RAS)	Transport by Another EMS Unit/Agency	Against Medical Advice
Patient Contact Made	Patient Evaluated, Released at Scene (RAS)	Available, Care Refused (AMA/RAS)	Patient Refused Transport	Released Following Protocol Guidel

3.5 Transported by Destination Report

Disposition Destination Name Delivered Transferred To (eDisposition.01)	Number of Runs	Percent of Total Runs
	49	52.13%
Landing Zone	11	11.70%
Sutter Santa Rosa Regional Hospital	10	10.64%
Adventist Health Mendocino Coast	8	8.51%
Santa Rosa Memorial Hospital, Montgomery	8	8.51%
Kaiser Permanente - Santa Rosa	6	6.38%
Redwood Coast Medical Services Inc	2	2.13%
	Total: 94	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	1.06%
Saturday	1	1.06%
	Total: 2	Total: 2.13%
	Avg: 1.00	
Incident Three Hour Range Of Day 24: 03:00:00 - 05:59:59		
Sunday	1	1.06%
Monday	1	1.06%
Tuesday	1	1.06%
Saturday	1	1.06%
	Total: 4	Total: 4.26%
	Avg: 1.00	
Incident Three Hour Range Of Day 24: 06:00:00 - 08:59:59		
Sunday	1	1.06%
Monday	1	1.06%
Wednesday	4	4.26%
Saturday	1	1.06%
	Total: 7	Total: 7.45%
	Avg: 1.75	
Incident Three Hour Range Of Day 24: 09:00:00 - 11:59:59		
Sunday	4	4.26%
Monday	2	2.13%
Tuesday	3	3.19%
Thursday	1	1.06%
Friday	2	2.13%
Saturday	2	2.13%
	Total: 14	Total: 14.89%
	Avg: 2.33	
Incident Three Hour Range Of Day 24: 12:00:00 - 14:59:59		
Monday	5	5.32%
Tuesday	6	6.38%
Wednesday	10	10.64%
Thursday	5	5.32%
Saturday	1	1.06%
	Total: 27	Total: 28.72%
	Avg: 5.40	
Incident Three Hour Range Of Day 24: 15:00:00 - 17:59:59		
Sunday	1	1.06%
Monday	3	3.19%
Tuesday	1	1.06%
Wednesday	1	1.06%
Thursday	1	1.06%
Friday	2	2.13%
Saturday	2	2.13%
	Total: 11	Total: 11.70%
	Avg: 1.57	
Incident Three Hour Range Of Day 24: 18:00:00 - 20:59:59		
Sunday	2	2.13%
Monday	2	2.13%
Tuesday	2	2.13%
Wednesday	2	2.13%
Thursday	4	4.26%
Friday	4	4.26%
Saturday	4	4.26%
	Total: 20	Total: 21.28%
	Avg: 2.86	
Incident Three Hour Range Of Day 24: 21:00:00 - 23:59:59		
Tuesday	1	1.06%
Wednesday	1	1.06%
Thursday	2	2.13%

Friday	1	1.06%
Saturday	4	4.26%
Total: 9		Total: 9.57%
Avg: 1.80		
Total: 94		Total: 100.00%
Avg: 2.35		

Report Criteria

Agency Name (Dagency.03):

Is In Coast Life Support District Ambulance

Incident Date:

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