



Finance Committee

AGENDA

Wednesday Apr 19, 2017 – 9:00 AM – CLSD Headquarters
38901 Ocean Drive, Gualala, CA

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. Wittman March (YTD) month-end report
5. Expenses YTD
6. Cash Flow
7. Ambulance dispatch and transport data YTD
8. Other Issues:
 - a. Audit FY16 Draft update
 - b. Intergovernmental Transfer update
 - c. RCMS Urgent Care FY18 Budget discussion
 - d. CLSD Preliminary Budget
9. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - May 17th
 - Jun 21st
 - Jul 19th
10. Adjournment



Finance Committee

Minutes of the Meeting March 21, 2017 – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9:00 AM by Director Geoffrey Beaty. Directors present: Naomi Schwartz and Richard Hughes. Also in attendance is Ex officio: District Administrator David Caley, District Operations Manager Evan Dilks, Executive Assistant Robin Bean and Don Kemp, RCMS Treasurer.
2. **Agenda Approval:** Director Schwartz moved to adopt the agenda and seconded by Director Hughes. All ayes.
3. **Meeting Minutes Approval:** RCMS Treasurer Don Kemp moved to approve the February 22, 2017 FC meeting minutes and was seconded by Director Schwartz. All ayes.
4. **Wittman February (YTD) month-end report:**
 - a. February gross charges \$181,740.60. Net receipts received for Nov. \$40,689.99.
5. **Expenses:** YTD reporting - Expenses continue to be within budget.
6. **Cash flow:**
 - a. **The FY17 Cash projection:** reviewed.
 - i. GEMT (Ground Emergency Medical Transportation) Supplemental Reimbursement Program: CLSD expected ~\$22,250 for FY15/16 but recently informed the reimbursement will be higher due to the Affordable Care Act (ACA) (See 8. Other issues: a.)
 - ii. IGT (Intergovernmental Transfer): Partnership HealthPlan of California and CA Department of Healthcare Services are planning to process two fiscal years' of IGT funding (15/16 and 16/17) during FY18. Initial estimates of net new funds are higher than previous years but do adjust before actual reimbursement is distributed.
 - b. **P&L Report:** Reviewed and discussed.
 - i. **Transports:** From a twelve-month perspective, February transport volume tends to be the lowest month compared to other months. This past February however, happens to be the highest of all February's. Also, the cumulative transport volume continues to trend higher than previous years.
 - c. **180+ Day Aging:** Priority Goal – continue to reduce the 180+ day aging claims.
 - i. In January, a batch (~\$13k) was sent to Wittman for a final overview. Wittman appealed most claims as a last effort for payment. It has been determined that CLSD has given enough of a time frame for a possible payment. Since, no effort has been made to settle these open claims, a batch in the amount of ~\$8k (original ~\$13k) has been processed for collections/write-off (to be reflected on the March Month-End Report).
7. **Ambulance Run and Transport Data YTD:**
 - a. There were (37) transports in February and Cumulative volume (343).
8. **Other issues:**
 - a. **GEMT:** CLSD has received an update: due to ACA adjustments, the expected funds for FY15/16 will now be ~\$33,500 (org. ~\$22,250). Also, an ACA adjustment is expected to FY14/15 as well. CLSD continues to await Federal release of funds for previous GEMT cycles: ~\$53k (to date, has not been funded).
 - b. **Audit FY16 Draft:** Due to a prolonged illness of the auditor and a busier than anticipated tax season, the final Audit report has been delayed. DA Caley requested a formal letter from the

Auditor stating the delay has been due to their heavy workload ahead of the April 18th individual tax due date and March 31st federal audit deadline. It is NOT due to the lack of responsiveness from CLSD. The final audit report is guaranteed no later than May 3rd, 2017.

- c. **Equipment Purchase:** DA Caley confirmed the Finance Committee's recommendations for the Board of Directors in regards of needed equipment purchases (Cardiac Monitor, Power Gurneys, etc.). The FC unanimously agreed to move forward with their recommendation at the next upcoming BOD meeting.
- d. **RCMS Urgent Care FY18 Budget:** RCMS Treasure Don Kemp discussed with the FC RCMS's goals for their FY18 Budget, which included: Improved level of service; hiring new RN; keeping qualified staff, etc. After a detailed discussion of the upcoming FY18 Budget it was agreed to add this to the April agenda.

9. **Next FC Meeting:** Third Wednesdays of the month, 9 am, all at the CLSD Bill Platt Training Room.

Apr 19th
May 17th
Jun 21st

10. **Adjournment:** Director Schwartz moved for adjournment, RCMS Treasurer Kemp seconded, all ayes. The meeting was adjourned at 10:14 am.

Approved:

Geoff Beaty, Treasurer

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

	CHARGES	MCARE WRITE DOWNS	MCAL WRITE DOWNS	OTHER CONTRACTUAL WRITE DOWNS	NET CHARGES	PAYMENTS	REFUNDS	NET PAYMENTS	BAD DEBT WRITE OFFS	OTHER WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
APRIL '16	\$ 184,394.20	\$ 76,165.20	\$ 29,277.89	\$ 5,881.90	\$ 73,069.21	\$ 38,715.61	\$ -	\$ 38,715.61	\$ -	\$ -	\$ -	\$ 583,805.79
MAY '16	\$ 294,423.40	\$ 110,351.07	\$ 55,530.92	\$ 50.00	\$ 128,491.41	\$ 49,411.32	\$ 1,180.52	\$ 48,230.80	\$ 30,997.90	\$ -	\$ -	\$ 633,068.50
JUNE '16	\$ 196,073.40	\$ 121,644.68	\$ 45,210.77	\$ 5,589.80	\$ 23,628.15	\$ 74,812.87	\$ -	\$ 74,812.87	\$ -	\$ -	\$ 32.78	\$ 581,916.56
JULY '16	\$ 214,203.40	\$ 100,241.73	\$ 40,757.42	\$ 13,306.83	\$ 59,897.42	\$ 38,546.83	\$ -	\$ 38,546.83	\$ -	\$ 1,340.00	\$ -	\$ 601,927.15
AUGUST '16	\$ 210,141.00	\$ 100,470.04	\$ 42,856.02	\$ 2,020.79	\$ 64,794.15	\$ 62,639.13	\$ -	\$ 62,639.13	\$ 109,593.70	\$ 118.87	\$ -	\$ 494,369.60
SEPTEMBER '16	\$ 196,638.88	\$ 107,297.19	\$ 49,069.31	\$ 11,544.16	\$ 28,728.22	\$ 51,800.66	\$ -	\$ 51,800.66	\$ -	\$ 488.00	\$ 96.59	\$ 470,905.75
OCTOBER '16	\$ 196,349.32	\$ 102,512.05	\$ 24,756.58	\$ (47.90)	\$ 69,128.59	\$ 78,359.30	\$ -	\$ 78,359.30	\$ -	\$ -	\$ -	\$ 461,675.04
NOVEMBER '16	\$ 232,993.80	\$ 90,082.43	\$ 32,507.29	\$ 638.60	\$ 109,765.48	\$ 65,480.62	\$ -	\$ 65,480.62	\$ -	\$ 0.01	\$ -	\$ 505,959.89
DECEMBER '16	\$ 191,565.00	\$ 85,425.39	\$ 35,904.12	\$ 76.96	\$ 70,158.53	\$ 44,376.73	\$ 917.38	\$ 43,459.35	\$ 29,016.67	\$ 3,902.68	\$ -	\$ 499,739.72
JANUARY '17	\$ 295,900.10	\$ 135,364.56	\$ 31,435.52	\$ 10,840.81	\$ 118,259.21	\$ 76,233.22	\$ -	\$ 76,233.22	\$ -	\$ -	\$ -	\$ 541,765.71
FEBRUARY '17	\$ 181,704.60	\$ 66,854.12	\$ 54,733.20	\$ 13,899.32	\$ 46,217.96	\$ 48,692.55	\$ 8,002.56	\$ 40,689.99	\$ -	\$ -	\$ -	\$ 547,293.68
MARCH '17	\$ 231,975.80	\$ 130,377.38	\$ 48,901.17	\$ 1,832.80	\$ 50,864.45	\$ 58,969.91	\$ 2,000.00	\$ 56,969.91	\$ (727.00)	\$ 8,318.00	\$ -	\$ 533,597.22
YEAR TO DATE TOTALS	\$ 2,626,362.90	\$ 1,226,785.84	\$ 490,940.21	\$ 65,634.07	\$ 843,002.78	\$ 688,038.75	\$ 12,100.46	\$ 675,938.29	\$ 168,881.27	\$ 14,167.56	\$ 129.37	
YTD PERCENTAGE OF REVENUE		46.71%	18.69%	2.50%	32.10%	26.20%	1.76%	25.74%	6.43%	0.54%	0.01%	
YTD PERCENTAGE OF NET REVENUE								80.18%				

Coast Life Support District
 Summary P&L FY17
 July 2016 through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · CLSD Special Taxes	1,283,712.57	1,179,959.00	103,753.57	108.8%
4100 · Interest Income	16.41			
4200 · Ambulance Income	593,040.12	401,682.00	191,358.12	147.8% <small>Budg=net rec: vs. gross chrg/</small>
4400 · Miscellaneous Income	5,071.36	1,613.00	3,458.36	314.4% <small>Donations,CPR etc.</small>
4410 · Intergovermntl Transport(I...	0.00	61,125.00	-61,125.00	0.0%
4420 · Ground Emerg Med Trans...	0.00	7,500.00	-7,500.00	0.0%
Total Income	1,881,840.46	1,651,879.00	229,961.46	
Gross Profit	1,881,840.46	1,651,879.00	229,961.46	
Expense				
5000 · Wages and Benefits	832,463.32	805,496.00	26,967.32	103.3%
6000 · Ambulance Operations	97,473.51	129,540.00	-32,066.49	75.2%
6700 · Overhead/Administration	113,712.75	127,441.00	-13,728.25	89.2%
7000 · Urgent Care	481,138.00	485,563.00	-4,425.00	99.1%
8000 · Interest Expense	3,094.28	3,064.00	30.28	101.0%
9500 · Depreciation Expense	60,490.41	60,595.00	-104.59	99.8%
Total Expense	1,588,372.27	1,611,699.00	-23,326.73	
Net Ordinary Income	293,468.19	40,180.00	253,288.19	
Other Income/Expense				
Other Expense				
Other Miscellaneous Expense	0.00			
Total Other Expense	0.00			
Net Other Income	0.00			
Net Income	293,468.19	40,180.00	253,288.19	

Coast Life Support District
 DETAILED P&L FY17
 July through March 2017

	Jul '16 - Mar 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · CLSD Special Taxes				
4001 · Mendocino County Taxes				
4004 · Mendocino Ambulance Tax	379,161.20	355,509.00	23,652.20	106.7%
4009 · Mendocino Urgent Care Tax	268,543.25	251,376.00	17,167.25	106.8%
4010 · Mendocino Special Tax	77,073.63	69,504.00	7,569.63	110.9%
4001 · Mendocino County Taxes - Other	0.00	0.00	0.00	0.0%
Total 4001 · Mendocino County Taxes	724,778.08	676,389.00	48,389.08	
4002 · Sonoma County Taxes				
4024 · Sonoma Ambulance Tax	306,571.88	276,474.00	30,097.88	110.9%
4029 · Sonoma Urgent Care Tax	252,362.61	227,096.00	25,266.61	111.1%
Total 4002 · Sonoma County Taxes	558,934.49	503,570.00	55,364.49	
Total 4000 · CLSD Special Taxes	1,283,712.57	1,179,959.00	103,753.57	
4100 · Interest Income	16.41			
4200 · Ambulance Income				
4201 · Amb Transport Billings				
4220 · Writedowns - Misc.	-78,886.26	-30,000.00	-48,886.26	263.0%
4225 · Writedowns - MediCare/Cal	-1,279,545.52			
4201 · Amb Transport Billings - Other	1,951,471.90	431,682.00	1,519,789.90	452.1%
Total 4201 · Amb Transport Billings	593,040.12	401,682.00	191,358.12	budgeted=net receipts. vs. gross charges
Total 4200 · Ambulance Income	593,040.12	401,682.00	191,358.12	
4400 · Miscellaneous Income	5,071.36	1,613.00	3,458.36	314.4% Donations, CPR, etc.
4410 · Intergovermntl Transport(IGT)	0.00	61,125.00	-61,125.00	0.0%
4420 · Ground Emerg Med Transport	0.00	7,500.00	-7,500.00	0.0%
Total Income	1,881,840.46	1,651,879.00	229,961.46	
Gross Profit	1,881,840.46	1,651,879.00	229,961.46	
Expense				
5000 · Wages and Benefits				
5200 · Health Insurance	87,092.76	72,000.00	15,092.76	121.0% HSA catch up
5300 · Payroll Taxes Emplr Costs	25,467.65	23,293.00	2,174.65	109.3%
5350 · PERS Employer Costs	74,196.60	88,197.00	-14,000.40	84.1%
5405 · Administration Salaries				
5405.1 · Admin Salaries-Alloc/UC	-12,571.00	-17,010.00	4,439.00	73.9%
5405 · Administration Salaries - Other	154,879.27	141,585.00	13,294.27	109.4%
Total 5405 · Administration Salaries	142,308.27	124,575.00	17,733.27	
5410 · Ambulance Operations Wages	434,277.42	449,612.00	-15,334.58	96.6%
5430 · Extra Duty/Stipend Pay/DA	29,254.00	24,606.00	4,648.00	118.9% Distribution Tra
5500 · Work Comp Insurance	39,866.62	23,213.00	16,653.62	171.7% Annual Pymt
Total 5000 · Wages and Benefits	832,463.32	805,496.00	26,967.32	
6000 · Ambulance Operations				
6030 · Med. Director Fee-non AHUC	28,350.00	28,350.00	0.00	100.0%
6040 · Dispatch Services	12,906.00	23,265.00	-10,359.00	55.5% So. Co. Sev. Retr
6100 · Station/Crew Expenses				
5100 · Uniforms & Med Tests	5,408.97	3,750.00	1,658.97	144.2% New Hires

Coast Life Support District
DETAILED P&L FY17
July through March 2017

	Jul '16 - Ma...	Budget	\$ Over Bu...	% of Bud...
6110 · Supps, Rental, Clean. etc	6,024.54	16,350.00	-10,325.46	36.8%
6210 · Veh. Repair & Maintenance	10,307.38	11,250.00	-942.62	91.6%
6240 · Vehicle Fuel	7,498.89	11,250.00	-3,751.11	66.7%
6410 · Radios & Comm Equip	2,551.49	6,075.00	-3,523.51	42.0%
6510 · Medical Supplies & Equip	22,063.77	21,675.00	388.77	101.8%
Total 6100 · Station/Crew Expenses	53,855.04	70,350.00	-16,494.96	
6980 · Misc. Employee Train. Exps	2,362.47	7,575.00	-5,212.53	31.2%
Total 6000 · Ambulance Operations	97,473.51	129,540.00	-32,066.49	
6700 · Overhead/Administration				
6180 · Utilities	8,310.45	9,000.00	-689.55	92.3%
6188 · Telephone	5,499.43	9,000.00	-3,500.57	61.1%
6300 · Insurance	12,197.00	12,263.00	-66.00	99.5%
6713 · Ambulance Billing	32,539.84	24,774.00	7,765.84	131.3% Comm. Based o Revenue
6718 · Office Supp/Equip/Software				
6718.1 · Office Supplies	497.69			
6718.3 · Software	165.29			
6718 · Office Supp/Equip/Software - O...	2,347.22	3,975.00	-1,627.78	59.0%
Total 6718 · Office Supp/Equip/Software	3,010.20	3,975.00	-964.80	
6720 · Board Expenses	-72.00	3,750.00	-3,822.00	-1.9%
6730 · Consultants				
6734 · IT	809.25	5,063.00	-4,253.75	16.0%
6735 · EMS Survey	0.00	875.00	-875.00	0.0%
6737 · Financial/Bookkeeping	12,134.75	10,500.00	1,634.75	115.6% Moving in-house
6738 · Legal	5,905.50	7,500.00	-1,594.50	78.7%
6740 · Audit	0.00	0.00	0.00	0.0%
6741 · Tax Administration	7,710.42	7,759.00	-48.58	99.4%
Total 6730 · Consultants	26,559.92	31,697.00	-5,137.08	
6742 · Bank/Merchant Fees	2,355.92	750.00	1,605.92	314.1% LOC Fees
6755 · Property Tax Admin	10,490.96	15,982.00	-5,491.04	65.6%
6760 · Education/Professional Dev	0.00	1,875.00	-1,875.00	0.0%
6765 · Election Costs/Reserve	0.00	5,000.00	-5,000.00	0.0%
6770 · Dues, Subscrip, Membership	7,854.74	3,375.00	4,479.74	232.7% LARCO Annua
6788 · Printing & Reproduction	566.83	1,500.00	-933.17	37.8%
6795 · Travel/Transportation	1,229.69	1,125.00	104.69	109.3%
6970 · Community Dev/Training	3,169.77	3,375.00	-205.23	93.9%
Total 6700 · Overhead/Administration	113,712.75	127,441.00	-13,728.25	
7000 · Urgent Care				
7011 · Admin Salaries-Alloc to UC	12,571.00	17,010.00	-4,439.00	73.9%
7050 · UC Contract	468,567.00	468,553.00	14.00	100.0%
Total 7000 · Urgent Care	481,138.00	485,563.00	-4,425.00	
8000 · Interest Expense	3,094.28	3,064.00	30.28	101.0%
9500 · Depreciation Expense	60,490.41	60,595.00	-104.59	99.8%
Total Expense	1,588,372.27	1,611,699.00	-23,326.73	
Net Ordinary Income	293,468.19	40,180.00	253,288.19	

10:33 PM
04/13/17
Accrual Basis

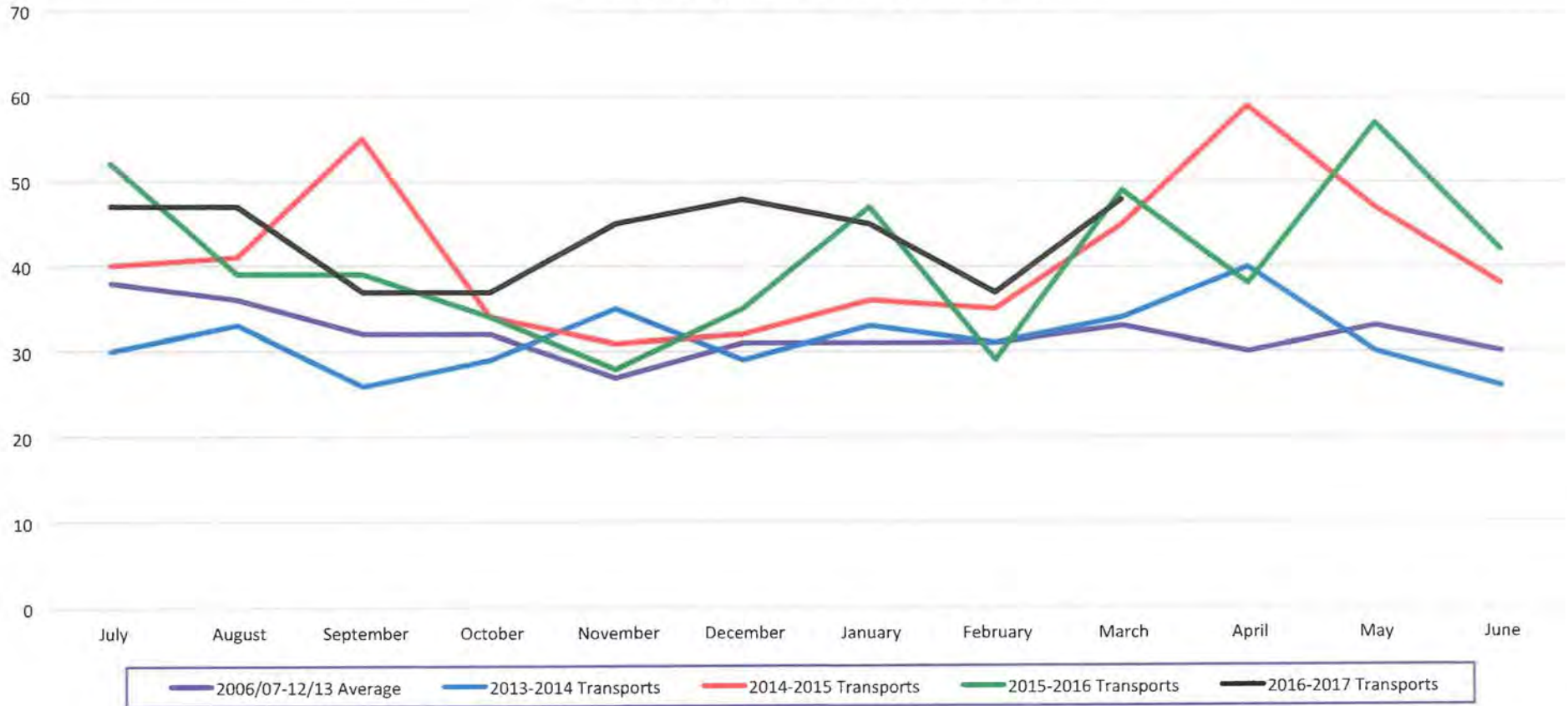
Coast Life Support District
DETAILED P&L FY17
July through March 2017

	Jul '16 - Ma...	Budget	\$ Over Bu...	% of Bud...
Other Income/Expense				
Other Expense				
Other Miscellaneous Expense	0.00			
Total Other Expense	0.00			
Net Other Income	0.00			
Net Income	<u>293,468.19</u>	<u>40,180.00</u>	<u>253,288.19</u>	

CLSD AMBULANCE RUN DATA (Month/Cumulative)

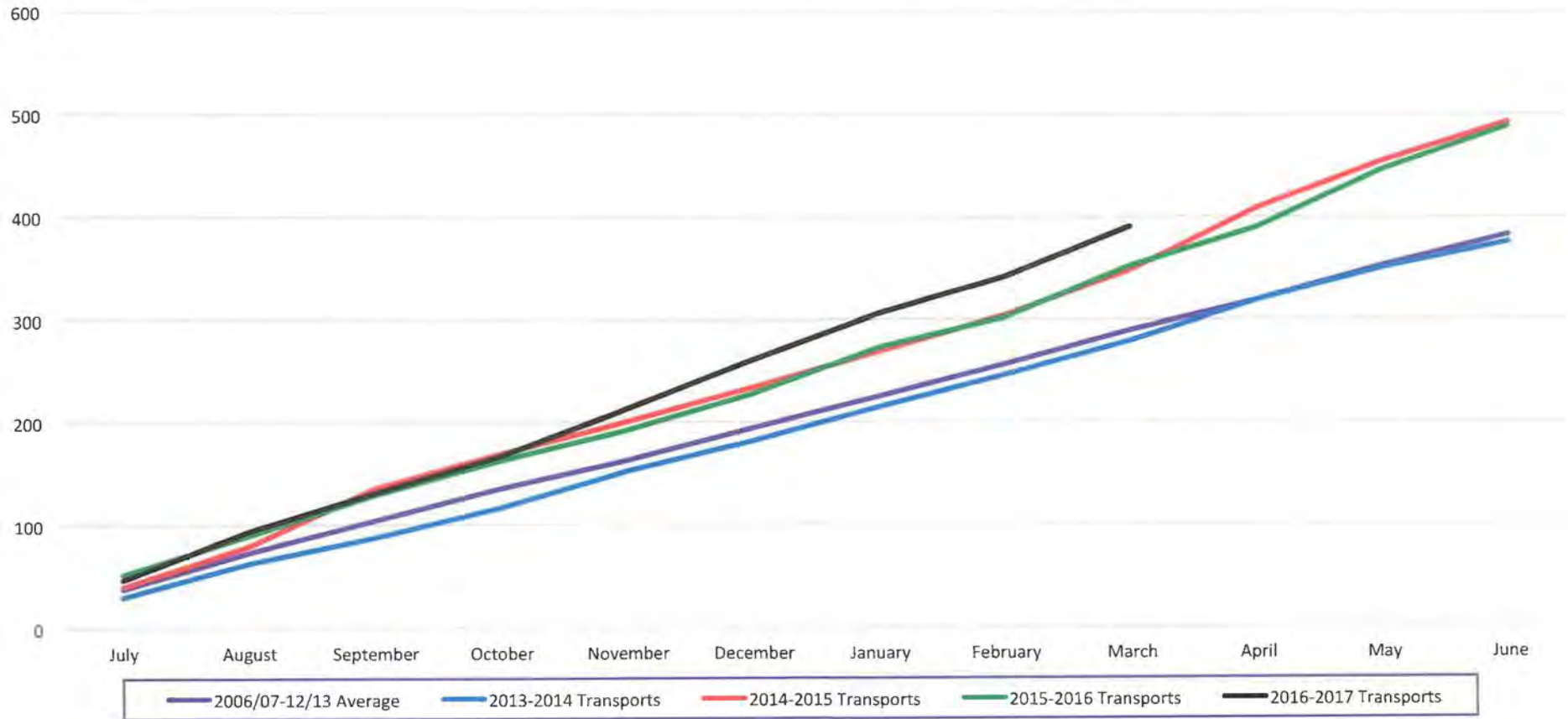
Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	36	32	32	27	31	31	31	33	30	33	30
2013-2014 Transports	30	33	26	29	35	29	33	31	34	40	30	26
2014-2015 Transports	40	41	55	34	31	32	36	35	45	59	47	38
2015-2016 Transports	52	39	39	34	28	35	47	29	49	38	57	42
2016-2017 Transports	47	47	37	37	45	48	45	37	48			

Monthly Transport Volume by Fiscal Years





Cumulative Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	73	105	137	164	195	226	257	290	320	353	383
2013-2014 Transports	30	63	89	118	153	182	215	246	280	320	350	376
2014-2015 Transports	40	81	136	170	201	233	269	304	349	408	455	493
2015-2016 Transports	52	91	130	164	192	227	274	303	352	390	447	489
2016-2017 Transports	47	94	131	168	213	261	306	343	391			

Cumulative Transport Volume by Fiscal Years



CLSD RUN DATA for the PRECEEDING 12 MONTHS

MONTH	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LANDING		DRY RUN		T&R		TO RCMS				FROM RCMS			
	AUTHORIZED		PATIENT		ADVANCED				BASIC								CANCELLED											
	ORDER	CARE	LIFE		LIFE		SUPPORT		SUPPORT		TRANSPORTS	ON	ROUTE	ALS	BLS	ALS	BLS	ALS	BLS	ALS	BLS	ALS	BLS	ALS	BLS	ALS	BLS	
ON TOP	DISPATCHED	RECORD	SUPPORT		SUPPORT																							
	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior	Current	Year Prior
17-Mar	91	91	60	70	34	31	4	6	14	18	4	0	48	49	8	5	23	20	12	13	1	2	0	1	6	7	6	7
17-Feb	72	59	53	47	28	18	3	8	9	11	1	0	37	29	3	4	13	12	16	10	4	1	0	0	4	2	3	0
17-Jan	87	83	60	68	34	34	2	4	11	12	1	1	45	46	7	6	25	15	15	16	5	5	0	0	7	4	4	5
16-Dec	95	67	92	57	32	29	6	3	18	6	3	2	48	35	7	5	25	10	10	14	4	2	1	1	3	4	4	0
16-Nov	89	66	58	42	33	19	2	2	12	9	1	0	45	28	5	4	27	24	15	12	5	4	1	2	5	2	6	2
16-Oct	83	72	57	50	24	28	4	2	13	6	1	1	37	34	6	7	22	22	20	16	3	4	0	0	2	5	5	2
16-Sep	74	82	56	50	25	30	1	2	12	9	0	0	37	39	4	5	15	20	19	8	1	4	0	0	8	7	8	2
16-Aug	90	78	61	61	35	31	3		12	10	2		47	41	8	10	23	14	10	16	6	5	1	3	6	8	5	2
16-Jul	106	96	71	82	30	36	7	7	17	16	1	1	47	52	9	10	31	14	17	16	5	1	1	2	6	7	6	2
16-Jun	90	80	63	57	26	32	6		16	6	2		42	38	8		18	23	23	12	1	3			3	8	4	
16-May	101	92	77	73	32	39	10		25	8	0		57	47	5		24	28	10	16	3	4	2	1	6	7	10	1
16-Apr	67	93	57	80	23	45	6		15	14	0		38	59	5		13	32	13	18	1	4	1	0	5	7	6	1
	1045	959	765	737	356	372	54	34	174	125	16	5	528	497	75	56	259	234	180	167	39	39	7	10	61	68	67	24
	A/O		PCR		ALS		ALS>BLS		BLS		BLS>ALS		TOTAL		LZ		DRY RUN		T&R		TO RCMS				FROM RCMS			

ALL SHADED COLUMNS ARE PREVIOUS YEAR DATA