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Finance Committee

AGENDA

Wednesday October 19th, 2016 – 9:00 AM – CLSD Headquarters

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. Wittman September month-end report
5. Expenses
6. Cash Flow
7. Ambulance dispatch and transport data
8. Other Issues:
 - a. Intergovernmental Transports (IGT) update
 - b. REDCOM – Dispatch fee reimbursement update (FY16 and FY17)
9. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Nov 16th
 - Dec 21st
 - Jan 18th
10. Adjournment



Finance Committee

Minutes of the Meeting September 21, 2016 – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9:01 AM by Director Richard Hughes in the absence of Finance Committee Treasurer Geoffrey Beaty. Directors present: Naomi Schwartz. Also in attendance Ex officio: District Administrator David Caley, District Operations Manager Evan Dilks, Executive Assistant Robin Bean, and RCMS Treasurer, Don Kemp.
2. **Agenda Approval:** Director Schwartz moved to adopt the agenda and seconded by RCMS Treasurer Kemp. All ayes.
3. **Meeting Minutes Approval:** RCMS Treasurer Kemp moved to approve the Aug FC meeting minutes as written and seconded by Director Schwartz. All ayes.
4. **Newly formatted Actual vs. Budget – Revert back to accrual:** DA Caley discussed the newly formatted actual vs. budget report. The purpose of a cash and accrual hybrid accounting system was to create a simplistic, transparent and easy to understand format. While working with the new formatted system it became clear that our original purpose of simplicity and transparency would be lost. After an impromptu meeting, which included DA Caley, Director Hughes, Executive Assistant Bean, and CLSD's accounting and bookkeeper, all agreed that staying on accrual would provide the most transparent, simple, and easy to understand accounting system. The Finance Committee agreed with DA Caley's suggestion and asked that these findings be present at the next Board of Directors meeting.
5. **Wittman August YTD report:** Aug gross charges \$210,141.00. Net receipts received for Aug \$62,639.13. There has been a reduction in the amount of \$109,593.70 on the Aug "New A/R Balance" (180+ day aging claims sent to collections) after all avenues had been exhausted and assured the Resident Discount had been offered to clients.
6. **Resolution 246: Adoption of the Final Budget for FY 2017:** The Preliminary budget was approved in June 2016. There are no significant changes in the net zero budget. It was agreed that Resolution 246 is ready to be recommended for adoption at the next regular Board of Directors meeting.
7. **Expenses:**
 - a. **Q1 reporting:** Expenses still within budget.
 - b. **Footnotes:** RCMS Treasurer Kemp suggested that a footnote be added to the P&L report to help give insight for percentages 10% of budgeted line items. Both Director Hughes and Schwartz agreed the FC would review and give explanation of these scenarios before presenting the P&L report to the Board of Directors. Footnote 1 will be added to line "Total 4200 Ambulance Income" (Ambulance income is derived from Wittman Enterprises YTD report).
8. **Cash flow:**
 - a. The FY 17 Cash projection was reviewed. The Intergovernmental Transport (IGT), is expected to fund in December (see "Other Issues" a. IGT update). Included in the Sept. bank balance, are the final (both Sonoma and Mendocino) property tax installments.
 - b. Director Hughes recommended that a new forecast for EMS/UC be of the highest priority. If it was not for ambulance income being up, CLSD would be under budgeted. Budget is expected to break even if transports continue to trend up. Things to consider:
 - Very conservative budget.
 - No increases to Urgent Care tax since passage of Measure J (3 years)
 - About 5-6 years since EMS Taxes have been increased.
 - Over the last 5 years cost of doing business continues to rise.
 - CalPERS is always an up-front cost.

- c. After a detailed discussion pertaining to cash flow, regulatory responsibilities, the reserve (cash on hand and line of credit), and CLSD's minimum cash target, Director Hughes asked that these topic's be placed back on the next agenda to be further analyzed by the Finance Committee. Director Schwartz recommended that the reserve (cash on hand) and line of credit, along with the cash flow continue to be reviewed on a quarterly basis.

9. August ambulance run and transport data: There were 47 transports in Aug (record high month of August in 10 years). Cumulative volume is staying relatively consistent with the two prior years.

10. Other Issues:

- a. **IGT update:** Medicare has informed CLSD of a one-month delay for funding the Intergovernmental Transport (IGT), which historically funds in November, but now is expected in December.
- b. **REDCOM – Dispatch fee reimbursement update:** DA Caley has been working with the County Administrator's Office (CAO) to assure reimbursement of REDCOM Dispatch fees for FY16 and FY17. Discussions with REDCOM and Fire Service Advisory Council have taken place including consultation with County Counsel and independent counsel. A unanimous vote by the FSAC will make a recommendation to the Board of Supervisors to reimburse the Sonoma County prorated Dispatch fees.
- c. **Fiscal oversight for Urgent Care Services:** Formerly, the Joint Operating Group (JOG) comprised of RCMS and CLSD resources, provided fiscal oversight of the Urgent Care budget. With the development of the HRSA Rural Health Planning grant and the drafted Memorandum of Understanding, now the Mendonoma Health Alliance (collaboration of CLSD, RCMS and Santa Rosa Memorial Hospital) is essentially replacing JOG. However, fiscal oversight of UC will still be required but does appropriately fit within the scope of the MOU. Director Hughes recommended the oversight for Urgent Care be taken on by the Finance Committee. A recommendation will be made to the BOD to formerly assign this responsibility to the Finance Committee.
- d. **CalPERS:** DA Caley shared (articles published in the ICO and NY Times) with the Finance Committee on current issues pertaining to CalPERS. An in-depth discussion arose, involving CLSD's future liabilities (concerning Classic vs PEPPRA members). Director Schwartz asked that CalPERS be added to "Other Issues" for further discussion at the next Finance Committee meeting.

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

Oct 19th
Nov 16th
Dec 21st

12. Adjournment: Director Schwartz moved for adjournment, Director Hughes seconded, all ayes. The meeting was adjourned at 10:05 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 REVENUE	PAYMENTS	REFUNDS	NET RECEIPTS	BAD DEBT WRITE OFFS	OTHER WRITE OFFS	ADJUSTMENTS	NEW A/R BALANCE
OCTOBER '15	\$ 146,082.90	\$ 54,650.53	\$ 73,494.63	\$ (2,705.13)	\$ 20,642.87	\$ 63,526.44	\$ -	\$ 63,526.44	\$ -	\$ -	\$ -	\$ 571,806.97
NOVEMBER '15	\$ 124,913.00	\$ 49,950.15	\$ 61,562.00	\$ 680.95	\$ 12,719.90	\$ 83,346.78	\$ -	\$ 83,346.78	\$ -	\$ 0.50	\$ 15.00	\$ 501,194.59
DECEMBER '15	\$ 179,477.60	\$ 55,633.94	\$ 44,209.91	\$ 5,100.64	\$ 74,533.11	\$ 55,218.36	\$ -	\$ 55,218.36	\$ -	\$ 538.40	\$ -	\$ 519,970.94
JANUARY '16	\$ 238,072.40	\$ 97,509.44	\$ 60,109.94	\$ 4,155.57	\$ 76,297.45	\$ 53,232.82	\$ -	\$ 53,232.82	\$ -	\$ 730.00	\$ 7.14	\$ 542,312.71
FEBRUARY '16	\$ 145,692.60	\$ 66,384.49	\$ 35,490.56	\$ 48.87	\$ 43,768.68	\$ 46,827.68	\$ -	\$ 46,827.68	\$ -	\$ -	\$ 7.78	\$ 539,261.49
MARCH '16	\$ 236,652.90	\$ 131,049.86	\$ 42,004.94	\$ 927.62	\$ 62,670.48	\$ 52,777.57	\$ 297.79	\$ 52,479.78	\$ -	\$ -	\$ -	\$ 549,452.19
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
YEAR TO DATE TOTALS	\$ 2,366,765.68	\$ 1,071,348.32	\$ 579,574.31	\$ 46,602.00	\$ 669,241.05	\$ 670,856.07	\$ 1,478.31	\$ 669,377.76	\$ 140,591.60	\$ 3,215.77	\$ 159.29	
YTD PERCENTAGE OF REVENUE		45.27%	24.49%	1.97%	28.28%	28.34%	0.22%	28.28%	5.94%	0.14%	0.01%	
YTD PERCENTAGE OF NET REVENUE								100.02%				

COAST LIFE SUPPORT DISTRICT

P&L ACTUALS VS BUDGET: FY17

July - September, 2016

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
INCOME				
4000 CLSD Special Taxes	393,319.00	393,319.00	0.00	100.00 %
4200 Ambulance Income <small>Per Wittman YTD Report</small>	151,444.93	132,771.00	18,673.93	114.06 %
4400 Miscellaneous Income	675.00	538.00	137.00	125.46 %
4410 Intergovernmental Transport (IGT)		20,375.00	-20,375.00	
4420 Ground Emerg Med Transport		2,500.00	-2,500.00	
Total Income	\$545,438.93	\$549,503.00	\$ -4,064.07	99.26 %
GROSS PROFIT	\$545,438.93	\$549,503.00	\$ -4,064.07	99.26 %
EXPENSES				
5000 Wages and Benefits	291,986.26	268,500.00	23,486.26	108.75 %
6000 Ambulance Operations	41,066.22	43,180.00	-2,113.78	95.10 %
6700 Overhead/Administration	38,689.29	34,444.00	4,245.29	112.33 %
7000 Urgent Care	160,543.00	161,854.00	-1,311.00	99.19 %
8000 Interest Expense	732.97	1,021.00	-288.03	71.79 %
9500 Depreciation Expense	20,762.52	20,197.00	565.52	102.80 %
Total Expenses	\$553,780.26	\$529,196.00	\$24,584.26	104.65 %
NET OPERATING INCOME	\$ -8,341.33	\$20,307.00	\$ -28,648.33	-41.08 %
OTHER EXPENSES				
Other Miscellaneous Expense	0.00		0.00	
Total Other Expenses	\$0.00	\$0.00	\$0.00	
NET OTHER INCOME	\$0.00	\$0.00	\$0.00	
NET INCOME	\$ -8,341.33	\$20,307.00	\$ -28,648.33	

COAST LIFE SUPPORT DISTRICT

P&L ACTUALS VS BUDGET: FY17

July - September, 2016

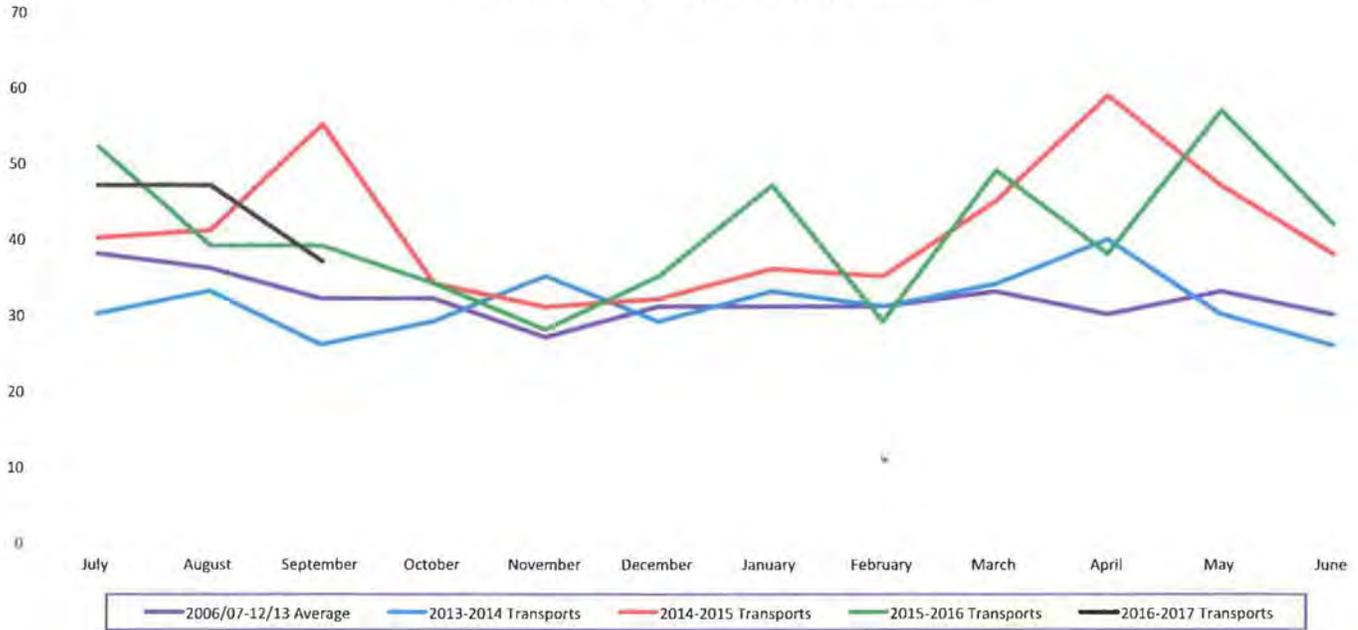
	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
INCOME				
4000 CLSD Special Taxes				
4001 Mendocino County Taxes				
4004 Mendocino Ambulance Tax	118,503.00	118,503.00	0.00	100.00 %
4009 Mendocino Urgent Care Tax	83,792.00	83,792.00	0.00	100.00 %
4010 Mendocino Special Tax	23,168.00	23,168.00	0.00	100.00 %
Total 4001 Mendocino County Taxes	225,463.00	225,463.00	0.00	100.00 %
4002 Sonoma County Taxes				
4024 Sonoma Ambulance Tax	92,158.00	92,158.00	0.00	100.00 %
4029 Sonoma Urgent Care Tax	75,698.00	75,698.00	0.00	100.00 %
Total 4002 Sonoma County Taxes	167,856.00	167,856.00	0.00	100.00 %
Total 4000 CLSD Special Taxes	393,319.00	393,319.00	0.00	100.00 %
4200 Ambulance Income				
4201 Ambulance Transport Billings <small>Per Wittman YTD Report</small>	620,983.28	143,894.00	-477,089.28	431.56 %
4225 Insurance Writedowns	-440,691.71		-440,691.71	
4228 District Resident Discount		-10,000.00	10,000.00	
Total 4201 Ambulance Transport Billings	180,291.57	133,894.00	46,397.57	134.65 %
4220 Other Writedowns	-28,846.64	-1,123.00	-27,723.64	2,568.71 %
Total 4200 Ambulance Income	151,444.93	132,771.00	18,673.93	114.06 %
4400 Miscellaneous Income	675.00	538.00	137.00	125.46 %
4410 Intergovernmental Transport (IGT)		20,375.00	-20,375.00	
4420 Ground Emerg Med Transport		2,500.00	-2,500.00	
Total Income	\$545,438.93	\$549,503.00	\$ -4,064.07	99.26 %
GROSS PROFIT	\$545,438.93	\$549,503.00	\$ -4,064.07	99.26 %
EXPENSES				
5000 Wages and Benefits				
5200 Health Insurance	23,001.86	24,000.00	-998.14	95.84 %
5300 Payroll Taxes Employer Costs	7,944.33	7,765.00	179.33	102.31 %
5350 PERS Employer Costs	25,775.24	29,399.00	-3,623.76	87.67 %
5405 Administration Salaries	53,568.51	47,196.00	6,372.51	113.50 %
5405.1 Admin Salaries-Allocate to UC	-4,354.00	-5,670.00	1,316.00	76.79 %
Total 5405 Administration Salaries	49,214.51	41,526.00	7,688.51	118.51 %
5410 Ambulance Operations Wages	149,633.67	149,870.00	-236.33	99.84 %
5430 Merit Pay	5,468.00	8,202.00	-2,734.00	66.67 %
5500 Work Comp Insurance <small>Annual Payment</small>	30,948.65	7,738.00	23,210.65	399.96 %
Total 5000 Wages and Benefits	291,986.26	268,500.00	23,486.26	108.75 %
6000 Ambulance Operations				
6030 Medical Director Fee-non AHUC	9,450.00	9,450.00	0.00	100.00 %
6040 Dispatch Services	8,054.00	7,755.00	299.00	103.86 %
6100 Station/Crew Expenses				
5100 Uniforms & Med Tests <small>New Hires</small>	2,031.26	1,250.00	781.26	162.50 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6110 Supplies, Rental, Cleaning etc	2,169.18	5,450.00	-3,280.82	39.80 %
6210 Vehicle Repair & Maintenance	Unscheduled Repair 8,997.99	3,750.00	5,247.99	239.95 %
6240 Vehicle Fuel	2,146.52	3,750.00	-1,603.48	57.24 %
6410 Radios & Comm Equip	1,570.36	2,025.00	-454.64	77.55 %
6510 Medical Supplies & Equipment	6,543.71	7,225.00	-681.29	90.57 %
Total 6100 Station/Crew Expenses	23,459.02	23,450.00	9.02	100.04 %
6980 Employee Training	103.20	2,525.00	-2,421.80	4.09 %
Total 6000 Ambulance Operations	41,066.22	43,180.00	-2,113.78	95.10 %
6700 Overhead/Administration				
6180 Utilities	2,267.35	3,000.00	-732.65	75.58 %
6188 Telephone	In review 2,295.29	1,375.00	920.29	166.93 %
6300 Insurance	4,075.75	4,087.00	-11.25	99.72 %
6713 Ambulance Billing	Due to Increase Revenue 10,624.45	8,258.00	2,366.45	128.66 %
6718 Office Supp/Equip/Software	780.13	1,325.00	-544.87	58.88 %
6720 Board Expenses	72.00	1,250.00	-1,178.00	5.76 %
6730 Consultants				
6734 IT	405.00	1,688.00	-1,283.00	23.99 %
6737 Financial/Bookkeeping	3,400.00	3,500.00	-100.00	97.14 %
6738 Legal	Consult with County Counsel 5,905.50	2,500.00	3,405.50	236.22 %
6740 Audit		0.00	0.00	
6741 Tax Administration	2,526.66	2,586.00	-59.34	97.71 %
Total 6730 Consultants	12,237.16	10,274.00	1,963.16	119.11 %
6742 Bank/Merchant Fees	Line of Credit Fee 1,306.54	250.00	1,056.54	522.62 %
6755 Property Tax Administration		875.00	-875.00	
6760 Education/Professional Dev		625.00	-625.00	
6765 Election Costs/Reserve		0.00	0.00	
6770 Dues, Subscriptions, Membership	LAPCO Annual 3,877.00	1,125.00	2,752.00	344.62 %
6788 Printing & Reproduction		500.00	-500.00	
6795 Travel/Transportation	CAA Annual Conf. 526.47	375.00	151.47	140.39 %
6970 Community Dev/Training	627.15	1,125.00	-497.85	55.75 %
Total 6700 Overhead/Administration	38,689.29	34,444.00	4,245.29	112.33 %
7000 Urgent Care				
7011 Admin Salaries-Alloc to UC	4,354.00	5,670.00	-1,316.00	76.79 %
7050 UC Contract	156,189.00	156,184.00	5.00	100.00 %
Total 7000 Urgent Care	160,543.00	161,854.00	-1,311.00	99.19 %
8000 Interest Expense	732.97		732.97	
8005 EMS Interest Expense		1,021.00	-1,021.00	
Total 8000 Interest Expense	732.97	1,021.00	-288.03	71.79 %
9500 Depreciation Expense	20,762.52	20,197.00	565.52	102.80 %
Total Expenses	\$553,780.26	\$529,196.00	\$24,584.26	104.65 %
NET OPERATING INCOME	\$ -8,341.33	\$20,307.00	\$ -28,648.33	-41.08 %
OTHER EXPENSES				
Other Miscellaneous Expense	0.00		0.00	
Total Other Expenses	\$0.00	\$0.00	\$0.00	
NET OTHER INCOME	\$0.00	\$0.00	\$0.00	
NET INCOME	\$ -8,341.33	\$20,307.00	\$ -28,648.33	

CLSD AMBULANCE RUN DATA (Month/Cumulative)

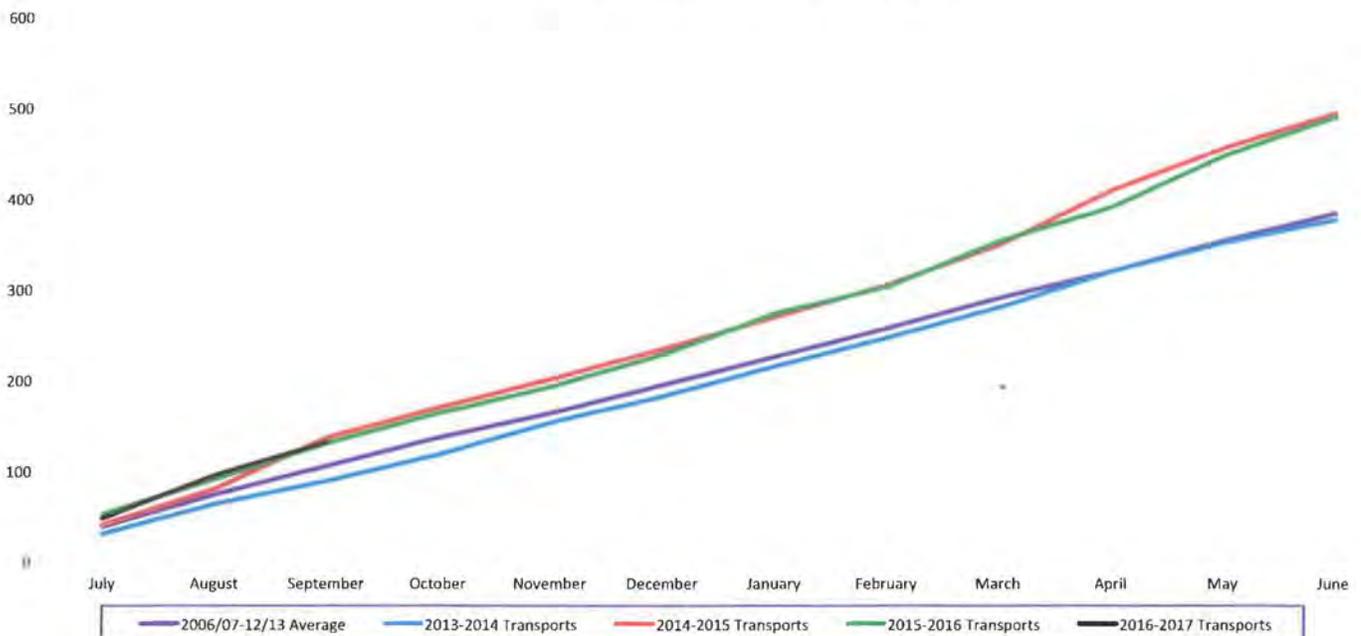
Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	36	32	32	27	31	31	31	33	30	33	30
2013-2014 Transports	30	33	26	29	35	29	33	31	34	40	30	26
2014-2015 Transports	40	41	55	34	31	32	36	35	45	59	47	38
2015-2016 Transports	52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

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									

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								ALS		BLS		ALS		BLS	
	ORDER	DISPATCHED	CARE	RECORD	LIFE	SUPPORT	LIFE	SUPPORT	LIFE	SUPPORT	LIFE	SUPPORT	TRANSPORTS	ON	ROUTE	ALS	BLS	ALS	BLS	ALS	BLS	ALS	BLS	ALS	BLS	ALS	BLS	ALS	BLS	ALS	BLS	
ON TOP	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	Current	Year Prior		
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				
16-Mar	91	69	70	62	31	31	6		18	14	0		49	45	5		20	12	13	11	2	5	1	3	7	3	7	3				
16-Feb	59	66	47	48	18	22	8		11	13	0		29	35	4		12	21	10	9	1	2	0	1	2	0	0	1				
16-Jan	83	79	68	62	34	26	4		12	10	1		46	36	6		15	24	16	19	5	5		1	4	10	5	1				
15-Dec	67	58	57	52	29	28	3		6	4	2		35	32	5		10	20	14	16	2	1	1	1	4	3	0	1				
15-Nov	66	59	42	45	19	26	2		9	5	0		28	31	4		24	21	12	11	4	3	2		2	4	2					
15-Oct	72	78	50	53	28	25	2		6	9	1		34	34	7		22	29	16	12	4	2		1	5	3	2	1				
	966	930	719	725	330	371	58	9	159	118	9	1	489	489	70	25	227	258	173	164	35	39	9	13	58	67	55	15				
	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