

COAST LIFE SUPPORT DISTRICT  
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## Finance Committee

### AGENDA

Wednesday July 20th, 2016 – 9:00 AM – CLSD Headquarters

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. BOD resolution 242: Adoption of the Tax Rates for FY17
5. Expenses
6. Wittman June month-end report
  - a. Year-end discussion
7. Ambulance dispatch and transport data
8. Other Issues:
  - a. Medicare transports to RCMS
  - b. Medicare non-transports
9. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
  - Aug 16<sup>th</sup> (**DATE CHANGE TO THIRD TUESDAY – ONE MONTH EXEMPTION**)
  - Sep 21<sup>st</sup>
  - Oct 19<sup>th</sup>
10. Adjournment



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## Finance Committee

### Minutes of the Meeting June 15, 2016 – Bill Platt Training Center

1. **Call to Order.** The meeting was called to order at 9:02 AM by Board Chair Geoffrey Beaty. Directors present: Geoffrey Beaty, Naomi Schwartz, and Richard Hughes. 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 as distributed and seconded by Director Hughes. All ayes.
3. **Meeting Minutes Approval.** Director Schwartz moved to approve the May 18<sup>th</sup>, 2016 FC meeting minutes as written and seconded by Director Hughes. All ayes.
4. **FY 17 Budget:**
  - a. Ambulance charge list: After a comparison of rates to similar jurisdictions in CA it was determined that a rate increase is justified at this time for BLS1 and BLSE1. The fee for both BLS1 and BLSE1 will increase by \$300.00 each. The Fee for BLS1 will now reflect as \$1381.00 and BLSE1 as \$1887.00. It was also determined to increase BLSM Coast Life from \$203.00 to \$250.00. Based on this increase it is estimated that about \$25,064 will be added to the NET Rev. Motion to recommend these fee increases to the BOD by Director Schwartz and seconded by Director Beaty, all ayes.
  - b. Finalize: After lengthy discussion, it was determined to accept the FY17 Budget Draft with modifications. Director Schwartz moved to adopt the FY 17 Budget with modifications and was seconded by Director Hughes. All ayes.
5. **Accounting:** DA Caley introduced the potential of going to a hybrid accrual and cash system. Discussion revolved around the possibility and potential of changing how we manage revenue and expenses in upcoming year. Based on discussion, it was determined we would accrue the levied tax revenue and use cash accounting for the ambulance revenue and expenses.
6. **Review / prepare BOD resolutions:**
  - Res. No: 241: Director Schwartz moved to adopt the Res. No. 241 (Adoption of the Preliminary Budget), with the agreed modifications and seconded by Director Hughes. All ayes.
  - Res. No: 242 Draft (Adoption of the Tax Rates) : Discussion revealed confusing language for the tax payer regarding the Units of Benefit for both the EMS and Urgent Care Tax rates. Director Beaty will modify the language and include the tables and bring to the July FC meeting.
  - Res. No: 243 Draft (Adoption of the Ambulance Rates for FY17): Director Beaty moved to adopt the Res. No. 243, with the agreed modifications and seconded by Director Hughes. All ayes.
  - Res. No: 244 Draft (Adoption of the Prop 4 Appropriation Limit for FY 17): Director Beaty moved to adopt the Res. No. 244 and seconded by Director Hughes. All ayes.

- Res. No: 245 (Consolidation of the Nov 8<sup>th</sup> General Election): Director Beaty moved that Res. No. 245 be approved and ready to be voted in, seconded by RCMS Treasurer Don Kemp. All ayes.

**7. Memorandums for the Board of Registrars (Sonoma and Mendocino Counties)**

- a. Memorandum Subject: No change in District Boundaries – Director Schwartz to sign.
- b. Memorandum Subject: Notice of Office to be filled – A discussion to the upcoming vacancy for Director Dobbs position took place and it was noted that an announcement has already taken place through the placement of a Public Notice ad in the ICO.

**8. Expenses:**

- a. Expenses still within budget.

**9. Wittman month-end data for May reviewed:**

- a. YTD financials reported from Wittman. May gross charges \$294,423.40 (May is higher than usual due to an increased volume of ambulance responses). Net revenue received in May \$48,230.80.
- b. An internal review of the 180+ day Aging Detail is in progress. A batch consisting of the largest balances has been sent to Wittman for a status update. In-house goal is to significantly reduce the A/R Balance.

**10. May ambulance run data:**

- a. Transports May FY 16 discussed. We continue to parallel last year's volume (by end of May 2015=455 transports compared to the end of May 2016=447 transports).

**11. Intergovernmental Transfer (IGT) update:**

- a. **FY 16/17:** All final IGT documents have been filed and CLSD will wire the Provider contribution (~\$146,099) which includes an Admin fee (~\$29,219.80) in the first week of Sept. in order to net new IGT funds of ~\$81,500 by late October/early Nov.

**12. Governmental Emergency Medical Transport (GEMT):** \$16,200 has been received for GEMT FY 14/15

**13. Other Issues:**

- a. DA Caley gave an update concerning the logistics of a "Line of Credit".
- b. Merchant Account – DA Caley has established the Merchant account with Exchange Bank (software must be turned "on" by Wittman to indicate on the invoice the client may pay by credit card).

**14. Next three FC meeting scheduled at 9:00 a.m. – CLSD Headquarters**

**July 20<sup>th</sup>, Aug. 17<sup>th</sup>, Sept 21<sup>st</sup>**

**15. Adjournment.** Director Beaty moved for adjournment, Director Schwartz seconded, all ayes. The meeting was adjourned at 11:28 AM.

Approved:

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Geoff Beaty, Treasurer

**COAST LIFE SUPPORT DISTRICT  
RESOLUTION No. 242**

**ADOPTION OF TAX RATES FOR FISCAL YEAR 2017**

WHEREAS, in March 2012 the voters of the Coast Life Support District authorized the District Board of Directors to levy a Special Tax of up to \$44 per benefit unit to support Emergency Medical Services, and

WHEREAS, in April 2014, the voters of the District approved a Special Tax assessment of up to \$74 per benefit unit to support Urgent Care, and

WHEREAS, the District's budget for Fiscal Year 2016 requires a Special Tax rate of \$44 per benefit unit for Emergency Medical Services and \$57.50 per benefit unit to support Urgent Care,

BE IT RESOLVED, THEREFORE that the Special Tax rate of \$44 per benefit unit for Emergency Medical Services, plus \$57.50 per benefit unit for Urgent Care, be assessed accordingly to parcels in the District,

BE IT FURTHER RESOLVED that the Coast Life Support District renews its agreements with the appropriate offices of Mendocino and Sonoma Counties for collections of the assessments through the property tax rolls.

The above RESOLUTION was introduced by Director Schwartz, who moved for its adoption, seconded by Director Beaty and passed on this 7th day of July by the following roll call vote:

Directors: Hughes  
André  
Bower  
Schwartz  
Dodds  
Beaty  
Perry

Ayes:            Noes:            Abstain:            Absent:

WHEREUPON, the President declared the foregoing RESOLUTION adopted and SO ORDERED.

Naomi Schwartz, Secretary

Coast Life Support District Special Tax Structure

By CLSD Board of Directors Resolution 242

July 2016

**Ambulance Service Annual Tax Rate - \$44/Unit**

| <u>Units</u> | <u>Tax</u> | <u>Land Use</u>  |
|--------------|------------|--|
| 0            | \$0        | Ag/Timber/Resource/Vacant—Not Buildable                |
| 1            | \$44       | Vacant Buildable                                       |
| 3            | \$132      | Single Family Dwelling                                 |
| 4            | \$176      | Ag with Development—House or Outbuildings              |
| 6            | \$264      | Duplex   |
| 8            | \$352      | Trailer Park/Apartments/Institution                    |
| 10           | \$440      | Store/Commercial Enterprise                            |
| 20           | \$880      | Hotel/Motel/Restaurant/Golf Course/Gas Station/Theater |

**Urgent Care Annual Tax Rate--\$57.50/Unit**

| <u>Units</u> | <u>Tax</u> | <u>Land Use</u>                         |
|--------------|------------|---|
| 0            | \$0        | Ag/Timber/Resource/Vacant—Not Buildable |
| 1            | \$57.50    | Vacant Buildable                        |
| 2            | \$115      | Developed                               |

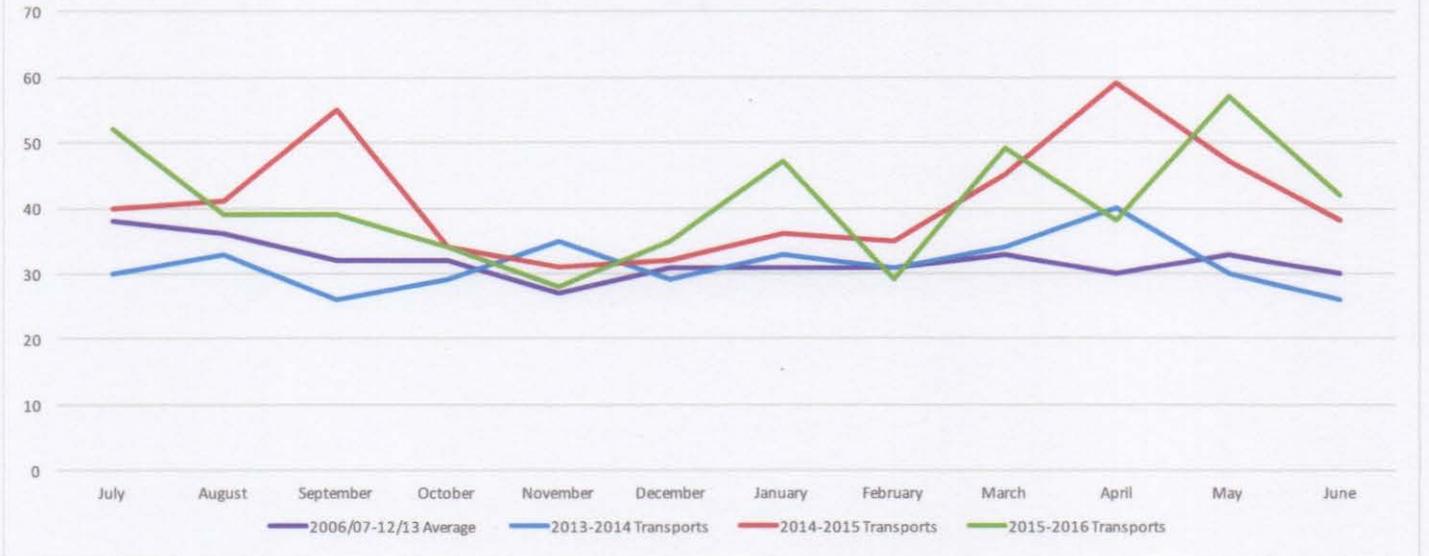
**Coast Life Support District  
Year to Date Report**

|  | CHARGES                | MCARE<br>WRITE<br>DOWNS | MCAL WRITE<br>DOWNS  | OTHER<br>CONTRACTUAL<br>WRITE DOWNS | NET REVENUE          | PAYMENTS             | REFUNDS            | NET RECEIPTS         | BAD DEBT<br>WRITE<br>OFFS | OTHER<br>WRITE<br>OFFS | ADJUSTMENTS      | NEW A/R<br>BALANCE |
|--|------------------------|-------------------------|----------------------|-------------------------------------|----------------------|----------------------|--------------------|----------------------|---------------------------|------------------------|------------------|--------------------|
| JULY '15   | \$ 263,387.20          | \$ 140,848.32           | \$ 32,396.54         | \$ 3,140.02                         | \$ 87,002.32         | \$ 46,898.13         | \$ -               | \$ 46,898.13         | \$ -                      | \$ -                   | \$ -             | \$ 712,713.77      |
| AUGUST '15                                       | \$ 215,744.30          | \$ 121,218.04           | \$ 42,648.23         | \$ 17,805.07                        | \$ 34,072.96         | \$ 91,226.51         | \$ -               | \$ 91,226.51         | \$ -                      | \$ -                   | \$ -             | \$ 655,560.22      |
| SEPTEMBER '15                                    | \$ 250,301.80          | \$ 51,311.08            | \$ 23,513.03         | \$ 8,058.55                         | \$ 167,419.14        | \$ 167,485.74        | \$ -               | \$ 167,485.74        | \$ 40,956.00              | \$ -                   | \$ 152.92        | \$ 614,690.54      |
| 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      |
| <b>YEAR TO<br/>DATE TOTALS</b>                   | <b>\$ 2,475,215.70</b> | <b>\$ 1,076,716.80</b>  | <b>\$ 545,449.36</b> | <b>\$ 48,733.86</b>                 | <b>\$ 804,315.68</b> | <b>\$ 823,479.83</b> | <b>\$ 1,478.31</b> | <b>\$ 822,001.52</b> | <b>\$ 71,953.90</b>       | <b>\$ 1,268.90</b>     | <b>\$ 215.62</b> |                    |
| <b>YTD<br/>PERCENTAGE<br/>OF REVENUE</b>         |                        | 43.50%                  | 22.04%               | 1.97%                               | 32.49%               | 33.27%               | 0.18%              | 33.21%               | 2.91%                     | 0.05%                  | 0.02%            |                    |
| <b>YTD<br/>PERCENTAGE<br/>OF NET<br/>REVENUE</b> |                        |                         |                      |                                     |                      |                      |                    | 102.20%              |                           |                        |                  |                    |

CLSD AMBULANCE RUN DATA (Month/Cumulative)

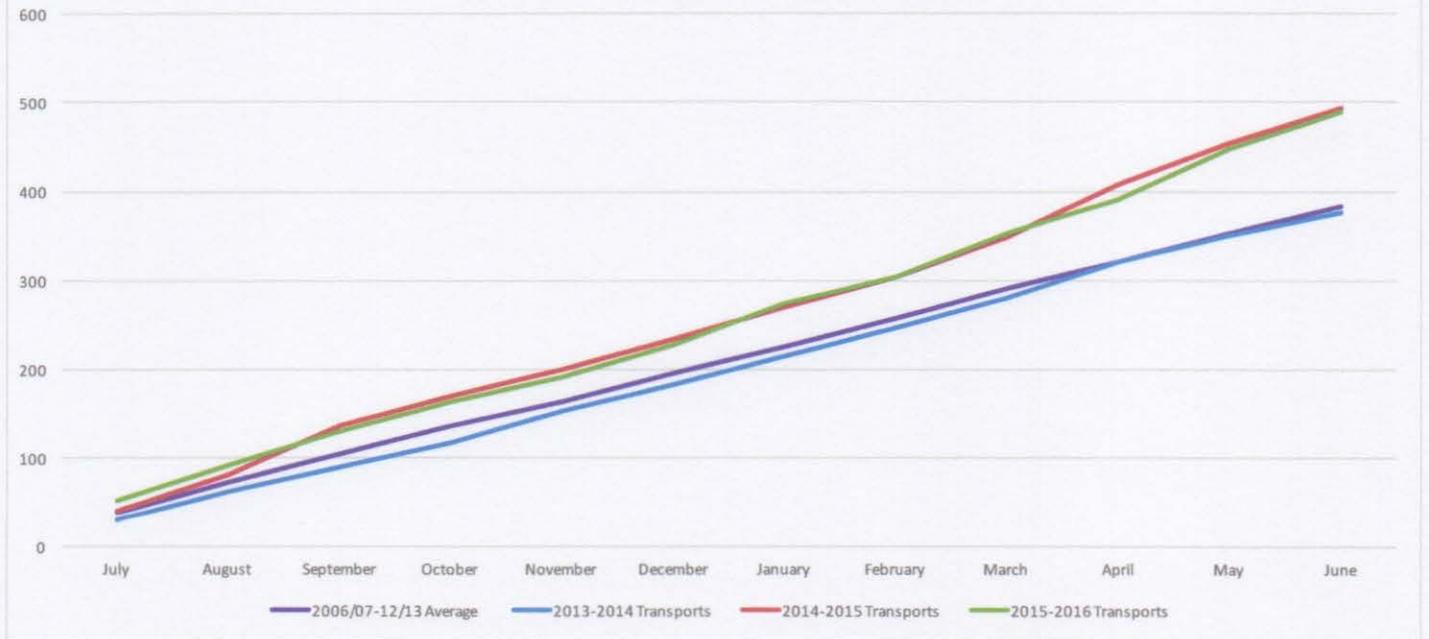
| Monthly Transports    | July | August | September | October | November | December | January | February | March | April | May | June |
|-----------------------|------|--------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|
| 2006/07-12/13 Average | 38   | 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   |

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  |

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 |            |         |            |         |            |     |  |
|-------|---------|------------|---------|------------|----------|------------|---------|------------|---------|------------|---------|------------|------------|------------|---|------------|-----------|------------|---|------------|---------|------------|---------|------------|-----------|------------|---------|------------|---------|------------|-----|--|
|       | MOST    |            | PATIENT |            | ADVANCED |            |         |            | BASIC   |            |         |            |            |            |  |            | CANCELLED |            |  |            |         |            |         |            | ALS       |            | BLS     |            | ALS     |            | BLS |  |
|       | CURRENT | ON TOP     | ORDER   | CARE       | LIFE     | SUPPORT    |         |            | LIFE    | SUPPORT    |         |            | TRANSPORTS |            | ON  | ROUTE      |           |            | ALS   | BLS        | ALS     | BLS        | ALS     | BLS        | ALS       | BLS        | ALS     | BLS        | ALS     | BLS        |     |  |
|       | 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 |     |  |
| JUN   | 90      | 80         | 63      | 57         | 26       | 32         | 6       |            | 16      | 6          | 2       |            | 42         | 38         | 8   |            | 18        | 23         | 23  | 12         | 1       | 3          |         |            | 3         | 8          | 4       |            |         |            |     |  |
| 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          |         |            |     |  |
| 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          |         |            |     |  |
| 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          |         |            |     |  |
| 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          |         |            |     |  |
| 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          |         |            |     |  |
| 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          |         |            |     |  |
| NOV   | 66      | 59         | 42      | 45         | 19       | 26         | 2       |            | 9       | 5          | 0       |            | 28         | 31         | 4   |            | 24        | 21         | 12  | 11         | 4       | 3          | 2       |            | 2         | 4          | 2       |            |         |            |     |  |
| 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          |         |            |     |  |
| SEP   | 82      | 93         | 50      | 71         | 30       | 44         | 2       |            | 9       | 11         |         |            | 39         | 55         | 5   |            | 20        | 17         | 8   | 8          | 4       |            |         |            | 7         | 10         | 2       |            |         |            |     |  |
| AUG   | 78      | 75         | 61      | 61         | 30       | 31         | 3       |            | 9       | 10         |         |            | 39         | 41         | 10  |            | 14        | 15         | 16  | 14         | 5       |            | 3       |            | 8         | 4          | 2       |            |         |            |     |  |
| JUL   | 96      | 97         | 82      | 57         | 36       | 28         | 7       |            | 16      | 12         | 1       |            | 52         | 40         | 10  |            | 14        | 21         | 16  | 15         | 7       | 2          | 2       |            | 7         | 2          | 2       |            |         |            |     |  |
|       | 952     | 939        | 724     | 721        | 336      | 377        | 59      | 0          | 152     | 116        | 7       | 0          | 488        | 493        | 74  | 0          | 206       | 263        | 167   | 161        | 39      | 31         | 12      | 8          | 60        | 61         | 42      | 9          |         |            |     |  |
|       | 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

Last update July 14, 2016