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Finance Committee

AGENDA

Wednesday September 21, 2016 – 9:00 AM – CLSD Headquarters

1. Call to Order
2. Agenda Approval
3. Minutes Approval
4. Newly formatted Actual vs. Budget report – revert back to accrual
5. Wittman Aug month-end report
6. Resolution 246: Adoption of the Final Budget for FY 2017
7. Expenses
8. Cash Flow
9. Ambulance dispatch and transport data
10. Other Issues:
 - a. IGT update
 - b. REDCOM – Dispatch fee reimbursement update
 - c. Fiscal oversight for Emergency Services
11. Next FC Meetings – Third Wednesdays of the month, 9 AM, all at the CLSD Bill Platt Training Room
 - Oct 19th
 - Nov 16th
 - Dec 21st
12. Adjournment

COAST LIFE SUPPORT DISTRICT
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Finance Committee

Minutes of the Meeting August 16th, 2016 – Bill Platt Training Center

1. **Call to Order:** The meeting was called to order at 9:00 AM by Finance Committee Chair Geoffrey Beaty. Directors present: 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 July FC meeting minutes as written and seconded by Director Hughes. All ayes.
4. **Newly formatted Actual vs. Budget report:** DA Caley discussed the newly formatted actual vs. budget report. The old format contained unnecessary account line items and was long and cumbersome to read. CLSD created a more condensed, simplistic and easier to understand format. The finance committee suggested that a footnote be added to the report clarifying (future questions) why the revenue is overstated in FY16 (Delayed Ambulance revenue FY15/16 will not resolve until next audit report). The finance committee recommended a few minor adjustments to the formatting.
5. **Wittman July month-end report:** YTD financials (1 month) reported from Wittman: July gross charges \$214,203.40. Net receipts received for July \$38,546.83.
6. **Expenses:**
 - a. **Q1 reporting:** Expenses still within budget.
 - b. **Accrual vs. cash:** It was determined to start the new FY 17 accounting for tax revenue on an accrual base. Ambulance revenue and expenses will be accounted on a cash basis. Steps have been taken in preparation for this transition. Moving forward through the 1st month, it should become clearer to the practicality and viability of this new hybrid accounting system.
7. **Cash flow:** The FY 17 Cash projection was reviewed, showing October/November as historically the lowest balance of the FY, until the Intergovernmental Transport (IGT) is received in November. Property tax for Emergence Medical Services (EMS)/Urgent Care (UC) projected to be received in December and January, then again in April and May. Cash flow to be reviewed on a quarterly basis.
8. **June ambulance run and transport data:** Transports July FY16 discussed. 47 transports in July. Volume of transports is staying relatively consistent (compared to end of July 2015=52 transports).

9. Other Issues:

- a. **Line of Credit established with Exchange Bank:** The line of credit process is complete and available electronically. If we do not use the line of credit (available amount: \$250,000) a token annual fee of \$875 will be charged. This fee is negotiable in future years.
- b. **Wittman Collections List:** It was determined at the last FC meeting to give one final opportunity for accounts on the Wittman Collections List to pay. Phone calls were made to these accounts on 08/01/16 and 08/02/16. For residents without a phone number, a letter was sent on 08/02/16. The purpose of the calls and letters were to inform the customer of the resident discount that is available. This final attempt was in hopes of encouraging a payment to bring the customer's account up to good standing. A 15 day grace period was given to make a payment. The 15 day grace period was up on August 17th, 2016. It was determined, since not one account responded to the opportunity, it was appropriate to proceed with the collections process.

10. Next FC Meeting: Third Wednesdays of the month, 9 am, all at the CLSD Bill Platt Training Room.
Sept. 21st
Oct 19th
Nov 16th

11. Adjournment: Director Hughes moved for adjournment, Director Schwartz seconded, all ayes. The meeting was adjourned at 9:56 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
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
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
YEAR TO DATE TOTALS	\$ 2,420,428.60	\$ 1,015,362.21	\$ 554,018.03	\$ 43,116.39	\$ 807,931.97	\$ 786,541.15	\$ 1,478.31	\$ 785,062.84	\$ 181,547.60	\$ 2,727.77	\$ 215.62	
YTD PERCENTAGE OF REVENUE		41.95%	22.89%	1.78%	33.38%	32.50%	0.19%	32.43%	7.50%	0.11%	0.02%	
YTD PERCENTAGE OF NET REVENUE								97.17%				

COAST LIFE SUPPORT DISTRICT

RESOLUTION No: 246

ADOPTION OF FINAL BUDGET FOR FISCAL YEAR 2017

WHEREAS, Coast Life Support District Board of Directors, Finance Committee and Staff have reviewed the current financial position for the past year, and

WHEREAS, the District has a need to maximize its revenues, including maintaining the benefit assessment special tax rates as approved by the voters for Emergency Medical Services, and

WHEREAS, the District has reviewed the Ambulance billing charges, in order to maximize revenue while maintaining rates consistent with medical cost inflation,

WHEREAS, the District will not require the full assessment as authorized for Urgent Care services in order to fully fund the current program and provide adequate funds for development of the presently envisioned Urgent Care program and any other authorized use, and

WHEREAS, Reserve funding should remain at present levels to support contingencies and capital replacement requirements, and

WHEREAS, Coast Life Support District anticipates Revenues of the following:

Sonoma County	\$671,427
Mendocino County	\$901,852
Ambulance Billings	\$622,584
Miscellaneous	<u>\$2,150</u>
Total Budgeted Revenue	\$2,198,013

WHEREAS, the following Expenditures will provide the resources necessary to meet the established objectives for the next Fiscal Year:

Ambulance Operations	\$1,286,048
Administration & Overhead	\$142,211
Urgent Care Program	\$647,419
Interest & Depreciation	\$84,880
Reserve Fund Increase	<u>\$37,455</u>
Total Budgeted Expenditures	\$2,198,013

BE IT RESOLVED that the Board of Directors authorize its Officers, Administrator and Staff to make expenditures necessary to operate the Ambulance service and all Authorized programs,

BE IT FURTHER RESOLVED that the Board of Directors authorized the above amounts for the Coast Life Support District's Budget for Fiscal Year 2017.

The above resolution was introduced by Director Schwartz, who moved its adoption, seconded by Director Beaty, and passed and adopted on this 27th day of June 2016 by the following roll call vote:

Directors:	Hughes	Aye	No	Abstain
	Beaty	Aye	No	Abstain
	Bower	Aye	No	Abstain
	Schwartz	Aye	No	Abstain
	Dodds	Aye	No	Abstain
	Perry	Aye	No	Abstain
	André	Aye	No	Abstain

Ayes: Noes: Abstain: Absent:

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

Naomi Schwartz, Secretary

COAST LIFE SUPPORT DISTRICT

Budget vs. Actuals: FY17 P&L

July - August, 2016

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
INCOME (Accrual Basis)				
4000 CLSD Special Taxes	262,214.00	262,214.00	0.00	100.00%
4100 Interest Income			0.00	
4200 Ambulance Income	123,301.30	88,514.00	34,787.30	139.30%
4400 Miscellaneous Income	675.00	359.00	316.00	188.02%
4410 Intergovernmental Transport (IGT)		13,584.00	(13,584.00)	0.00
4420 Ground Emerg Med Transport Services		1,667.00	(1,667.00)	0.00%
			0.00	
Total Income	\$ 386,190.30	\$ 366,338.00	\$ 19,852.30	105.42%
GROSS INCOME	\$ 386,190.30	\$ 366,338.00	\$ 19,852.30	105.42%
Expenses				
5000 Wages and Benefits	179,379.57	181,579.00	(2,199.43)	98.79%
6000 Ambulance Operations	34,193.71	28,951.00	5,242.71	118.11%
6700 Overhead/Administration	26,281.47	22,892.00	3,389.47	114.81%
7000 Urgent Care	106,614.00	107,903.00	(1,289.00)	98.81%
8000 Interest Expense	369.70	681.00	(311.30)	54.29%
9500 Depreciation Expense	13,841.68	13,464.00	377.68	102.81%
Total Expenses	\$ 360,680.13	\$ 355,470.00	\$ 5,210.13	101.47%
Net Operating Income	\$ 25,510.17	\$ 10,868.00	\$ 14,642.17	
Net Income	\$ 25,510.17	\$ 10,868.00	\$ 14,642.17	

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COAST LIFE SUPPORT DISTRICT
Budget vs. Actuals: FY17 P&L - FY17 P&L
 July - August, 2016

	Actual	Budget	Total over Budget	% of Budget
Income				
4000 CLSD Special Taxes			0.00	
4001 Mendocino County Taxes			0.00	
4004 Mendocino Ambulance Tax	79,002.00	79,002.00	0.00	100.00%
4009 Mendocino Urgent Care Tax	55,862.00	55,862.00	0.00	100.00%
4010 Mendocino Special Tax	15,446.00	15,446.00	0.00	100.00%
Total 4001 Mendocino County Taxes	\$ 150,310.00	\$ 150,310.00	\$ 0.00	100.00%
4002 Sonoma County Taxes			0.00	
4024 Sonoma Ambulance Tax	61,439.00	61,439.00	0.00	100.00%
4029 Sonoma Urgent Care Tax	50,465.00	50,465.00	0.00	100.00%
Total 4002 Sonoma County Taxes	\$ 111,904.00	\$ 111,904.00	\$ 0.00	100.00%
Total 4000 CLSD Special Taxes	\$ 262,214.00	\$ 262,214.00	\$ 0.00	100.00%
4200 Ambulance Income			0.00	
4201 Ambulance Transport Billings	424,344.40	95,929.00	328,415.40	442.35%
4225 Insurance Writedowns	-284,325.21		-284,325.21	
4228 District Resident Discount		-6,667.00	6,667.00	0.00%
Total 4201 Ambulance Transport Billings	\$ 140,019.19	\$ 89,262.00	\$ 50,757.19	156.86%
4220 Other Writedowns	-16,717.89	-748.00	-15,969.89	2235.01%
Total 4200 Ambulance Income	\$ 123,301.30	\$ 88,514.00	\$ 34,787.30	139.30%
4400 Miscellaneous Income	675.00	359.00	316.00	188.02%
4410 Intergovernmental Transport (IGT)		13,584.00	-13,584.00	0.00%
4420 Ground Emerg Med Transport		1,667.00	-1,667.00	0.00%
Total Income	\$ 386,190.30	\$ 366,338.00	\$ 19,852.30	105.42%
Gross Profit	\$ 386,190.30	\$ 366,338.00	\$ 19,852.30	105.42%
Expenses				
5000 Wages and Benefits			0.00	
5200 Health Insurance	13,818.12	16,000.00	-2,181.88	86.36%
5300 Payroll Taxes Employer Costs	4,819.79	5,177.00	-357.21	93.10%
5350 PERS Employer Costs	12,161.39	19,599.00	-7,437.61	62.05%
5405 Administration Salaries	30,392.72	31,464.00	-1,071.28	96.60%
5405.1 Admin Salaries-Allocate to UC	-2,488.00	-3,780.00	1,292.00	65.82%
Total 5405 Administration Salaries	\$ 27,904.72	\$ 27,684.00	\$ 220.72	100.80%
5410 Ambulance Operations Wages	84,258.90	99,913.00	-15,654.10	84.33%
5430 Merit Pay	5,468.00	5,468.00	0.00	100.00%
5500 Work Comp Insurance	30,948.65	7,738.00	23,210.65	399.98%
Total 5000 Wages and Benefits	\$ 179,379.57	\$ 181,579.00	-\$ 2,199.43	98.79%
6000 Ambulance Operations			0.00	
6030 Medical Director Fee-non AHUC	6,300.00	6,300.00	0.00	100.00%
6040 Dispatch Services	8,054.00	5,335.00	2,719.00	150.97%
6100 Station/Crew Expenses			0.00	
5100 Uniforms & Med Tests	2,031.26	833.00	1,198.26	243.85%
6110 Supplies, Rental, Cleaning etc	1,735.21	3,633.00	-1,897.79	47.76%
6210 Vehicle Repair & Maintenance	8,997.99	2,500.00	6,497.99	359.92%
6240 Vehicle Fuel	1,244.10	2,500.00	-1,255.90	49.76%
6410 Radios & Comm Equip	1,085.36	1,350.00	-264.64	80.40%
6510 Medical Supplies & Equipment	4,642.59	4,817.00	-174.41	96.38%

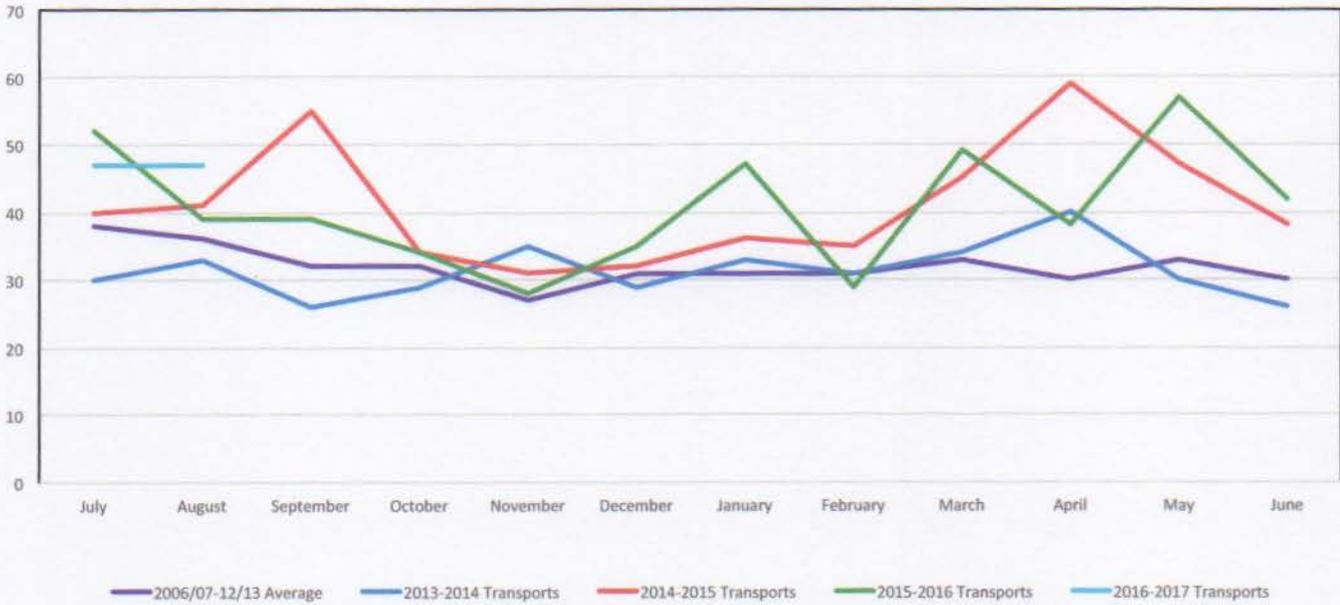
Total 6100 Station/Crew Expenses	\$	19,736.51	\$	15,633.00	\$	4,103.51	126.25%
6980 Employee Training		103.20		1,683.00		-1,579.80	6.13%
Total 6000 Ambulance Operations	\$	34,193.71	\$	28,951.00	\$	5,242.71	118.11%
6700 Overhead/Administration						0.00	
6180 Utilities		1,588.33		2,000.00		-411.67	79.42%
6188 Telephone		1,518.41		917.00		601.41	165.58%
6300 Insurance		4,075.75		4,087.00		-11.25	99.72%
6713 Ambulance Billing		6,866.10		5,505.00		1,361.10	124.72%
6718 Office Supp/Equip/Software		180.80		883.00		-702.20	20.48%
6720 Board Expenses		72.00		833.00		-761.00	8.64%
6730 Consultants						0.00	
6734 IT		405.00		1,125.00		-720.00	36.00%
6737 Financial/Bookkeeping		1,625.00		2,333.00		-708.00	69.65%
6738 Legal		5,905.50		1,667.00		4,238.50	354.26%
6740 Audit				0.00		0.00	
6741 Tax Administration		2,526.66		0.00		2,526.66	
Total 6730 Consultants	\$	10,462.16	\$	5,125.00	\$	5,337.16	204.14%
6742 Bank/Merchant Fees		364.30		167.00		197.30	218.14%
6755 Property Tax Administration				875.00		-875.00	0.00%
6760 Education/Professional Dev				417.00		-417.00	0.00%
6765 Election Costs/Reserve				0.00		0.00	
6770 Dues, Subscriptions, Membership				750.00		-750.00	0.00%
6788 Printing & Reproduction				333.00		-333.00	0.00%
6795 Travel/Transportation		526.47		250.00		276.47	210.59%
6970 Community Dev/Training		627.15		750.00		-122.85	83.62%
Total 6700 Overhead/Administration	\$	26,281.47	\$	22,892.00	\$	3,389.47	114.81%
7000 Urgent Care						0.00	
7011 Admin Salaries-Alloc to UC		2,488.00		3,780.00		-1,292.00	65.82%
7050 UC Contract		104,126.00		104,123.00		3.00	100.00%
Total 7000 Urgent Care	\$	106,614.00	\$	107,903.00	-\$	1,289.00	98.81%
8000 Interest Expense		369.70				369.70	
8005 EMS Interest Expense				681.00		-681.00	0.00%
Total 8000 Interest Expense	\$	369.70	\$	681.00	-\$	311.30	54.29%
9500 Depreciation Expense		13,841.68		13,464.00		377.68	102.81%
Total Expenses	\$	360,680.13	\$	355,470.00	\$	5,210.13	101.47%
Net Operating Income	\$	25,510.17	\$	10,868.00	\$	14,642.17	234.73%
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	\$	25,510.17	\$	10,868.00	\$	14,642.17	

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CLSD AMBULANCE RUN DATA (Month/Cumulative)

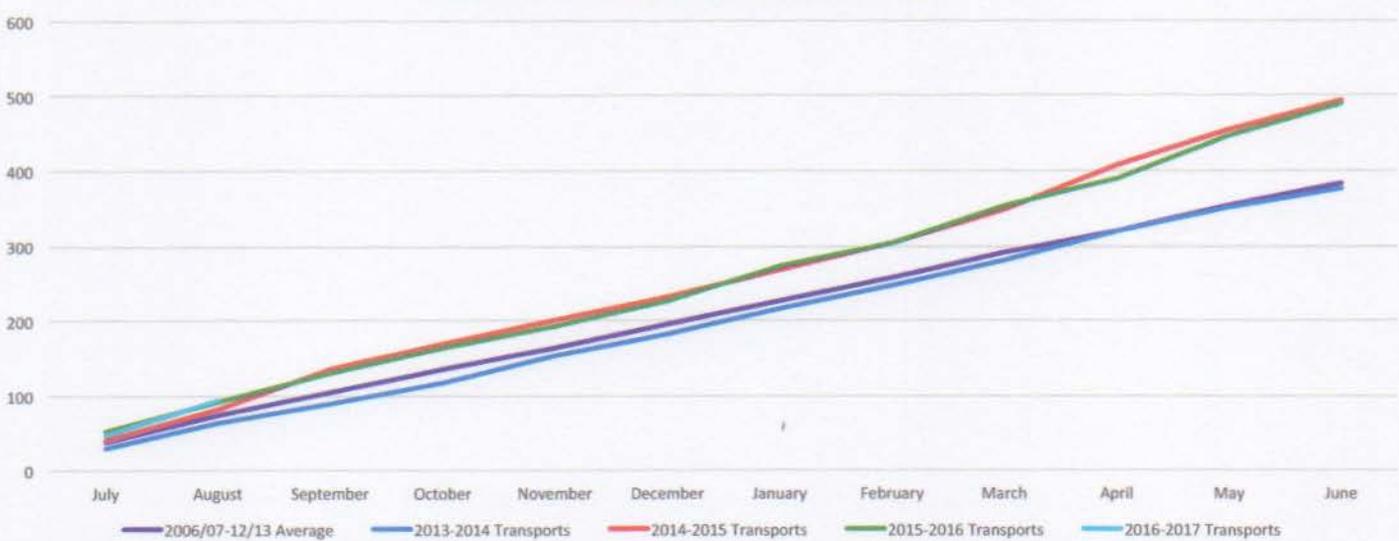
Monthly Transports	July	August	September	October	November	December	January	February	March	April	May	June
2006/07-12/13 Average	38	36	32	32	27	31	31	31	33	30	33	30
2013-2014 Transports	30	33	26	29	35	29	33	31	34	40	30	26
2014-2015 Transports	40	41	55	34	31	32	36	35	45	59	47	38
2015-2016 Transports	52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

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										141

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				TRANSPORTS				CANCELLED				ALS		BLS		ALS		BLS	
	ORDER		CARE		LIFE				LIFE						ON				ROUTE									
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
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
15-Sep	82	93	50	71	30	44	2		9	11			39	55	5		20	17	8	8	4				7	10	2	
	974	941	713	746	335	385	59	7	156	120	9	1	491	505	71	20	232	255	162	164	38	35	9	13	57	70	49	13
	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